

28 September 2012

Hon. Raphael Trotman, M.P.  
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 2011

In accordance with Article 223(3) of the Constitution of the Republic of Guyana, I am pleased to submit the attached report on the Public Accounts of Guyana and on the Accounts of the Ministries, Departments and Regions for the fiscal year ended 31 December 2011.

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 2011

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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 2011

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 2011, as set out in pages 2/1 to 2/241. 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;
  - 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;
- End of Year Budget Outcome and Reconciliation Report of the Consolidated Fund; and
- The Schedule of Public Debt.

for the fiscal year ended 31 December 2011. 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 2011:

- 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.)

28 September 2012

## **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. The Office's progression towards a more improved national audit office continued. In this regard, the Office benefitted from a third Technical Cooperation Agreement signed in May 2012 between the Government of Guyana and the Inter-American Development, which will see the continual support of the Office's process of modernization and strengthening.
2. More specifically, the Office's technical capacity would be increased and critical information technology infrastructures would be improved; in addition to the realization of critical goals of the Office's current Strategic Development Plan (2012-2014), which includes the enhancement of the human resource function, and creating stakeholder awareness on the role of the Audit Office of Guyana.
3. The Audit Office was able to increase its actual staff strength to approximately two hundred out of the authorised two hundred and twenty-seven, which was crucial to the Office's success in achieving its statutory deadline of this and previous Reports. The Office was also able to bring certain entities audited accounts up-to-date, whilst the backlog was reduced for some entities. This is a continual process and the Office is striving towards bringing all backlog audits up-to-date.
4. The Office continued its focus on the execution of Value for Money (VFM) audits. In addition to the two VFM audits that were laid in the National Assembly, "An Assessment of the Living Conditions of the Residents of the Palms Geriatric Institution" (2009) and "A Review of the Old Age Pension Programme in Guyana" (2010), the Office was in the process of finalising two more VFM audits, "A Review of the Operations of the National Board and National Procurement and Tender Administration" and "An Assessment of the Management and Control of Drugs and Medical Supplies at the Ministry of Health". This continuous execution of VFM audits strongly emphasises our commitment in ensuring the provision of reports which will facilitate improvements in the operations of our clients.
5. The Forensic Audit Unit established in 2008 and which is an integral part of the Office continued to be technically developed. In fact the officers of the Unit received training in various areas, including tools and techniques used in forensic accounting and fraud investigations. The officers were also undertaking online courses in Fraud Investigations and Forensic Accounting, which will ultimately lead to these officers becoming Certified Fraud Examiners as early as the next financial year.
6. The Quality Assurance Unit, also established in 2008, is a critical arm of the Audit Office and continued to ensure that all audits conducted were in compliance with applicable laws and regulations, and that the appropriate audit reports were issued.



7. 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). Our Office participated in the development of the blueprint for CAROSAI's Strategic Plan for 2012-2015.

8. Professional development continued and in this regard, training materials were made available to the Office's staff through the acquisition of text books, and examination kits. These training materials have enabled a number of staff members to pursue professional certification in the accounting field. The Office's effort with regards to professional development has been recognized by the Association of Chartered Certified Accountants (ACCA) governing body, with the Office being awarded the ACCA Accredited Employers status. The Office currently has in its employ, three qualified Accountants, twenty-three University Degree holders, thirty-two officers who are at varying stages of acquiring a professional qualification, whilst five senior officers successfully completed the Fellowship Programme in Canada on Performance/Value for Money Audits. Five officers were also trained in various audit related areas under the Indian Technical and Economic Cooperation (ITEC) programme in India.

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 2011

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 observations made on the Public Account Statements presented for audit.

(a) Contingencies Fund

2. The Contingencies Fund continued to be used without meeting the requisite criteria with amounts totalling \$1.146 billion drawn from the Fund and utilised to meet expenditure that did not meet the eligibility criteria as defined in the FMA Act.

(b) Contingent Liabilities

3. Amounts totalling \$210.640M were shown as Contingent Liabilities for entities no longer in existence. However, the Ministry of Finance had still not taken steps to have these liabilities transferred to the Public Debt.

Bank Accounts

4. 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 \$4.306 billion representing balances held in eleven special accounts;
- (ii) The balance of \$306M held in Non-Sub Accounting Ministries and Departments Bank Account № 3001; and
- (iii) The balance of \$13.858 billion held in Other Ministries/Departments Bank Accounts.

(b) Account with overdraft

- (i) The old Consolidated Fund bank account № 400 was overdrawn by \$46.776 billion at 31 December 2011.

Introduction of the IFMAS and Resulting Effect

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

- (a) The old Consolidated Fund bank account № 400;
- (b) The General Account № 405, which was used as an intermediary account to monitor and control releases of funds from the Consolidated Fund to the accounts of Ministries and Departments; and
- (c) The Non-Sub Accounting Ministries and Departments Bank Account № 3001 was used as an intermediary account to monitor and control releases of funds from the Consolidated Fund to Non-Sub Accounting Ministries and Departments.

Accounting for Gifts

6. The continued lack of reporting and accounting for all gifts to Ministries, Departments and Regions resulted in the Miscellaneous Receipts of \$2.965 billion as at 31 December 2011 being understated by an undetermined amount.

Key Findings Relating to Ministries/Departments /Regions

(a) Overpayments to Contractors

7. A significant amount of overpayments to contractors had occurred on measured works for contracts undertaken by Ministries, Departments and Regions during prior periods, with several Ministries and Regions facing serious challenges in being able to recover amounts overpaid on various contracts. In addition, some of these Ministries and Regions continued to have overpayments on various contracts during 2011. Noticeable among the overpayments are amounts of \$22.863M, \$33.247M and \$13.247M in respect of the Region No.1 - Barima/Waini, Region No. 8 – Potaro/Siparuni and Region No.10 - Upper Demerara/Berbice, respectively. This continued trend coupled with no evidence to suggest that disciplinary action of any kind had been meted out to engineering or other staffs 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

8. 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 reporting. In this regard, and most notable were, Guyana Defence Force with one thousand, two hundred and fifty-nine valued at \$1.792 billion, Region No. 1 Barima/Waini with six hundred and twenty-two valued at \$213.693M, Region No. 4 Demerara/Mahaica with five hundred and ninety-nine valued at \$258.279M and Region No. 6 with six hundred and five valued at \$352.006M 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 have been misappropriated or wrongly applied.

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

9. The slow processing of pay change directives in several Ministries and mainly in the Regions resulted in overpayments of salary and 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 have not fully complied with requests to refund sums overpaid.

(d) Overstatement on Appropriation Accounts

10. 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.

11. The Ministry of Health 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, 290 cheques valued at \$267.839M were drawn in 2011 but were not expended during the year. These amounts were subsequently expended during 2012 with the approval of the Accountant General, except three cheques valued at \$10.746M which were on hand at the time of reporting. Similarly with respect to the Ministry of Education a cheque valued \$65M was drawn but was not expended at the end of the year but was refunded to the Consolidated Fund in March 2012.

(e) Compliance with the Stores Regulations

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

(f) Late remittances to Overseas Missions

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

(g) 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 exists in relation to the privatization of the National Paints Company, where US\$900,000 is still outstanding on the purchase price. This matter is still engaging the attention of the Court.

(ii) 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 and reporting to the Minister of Finance on the effectiveness of the procurement system, while organising training seminars regarding procurement and adjudicating debarment proceedings.

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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 2011

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 Office continued to focus on the execution of Value for Money (VFM) audits. In addition to the two VFM audits that were laid in the National Assembly, “An Assessment of the Living Conditions of the Residents of the Palms Geriatric Institution” (2009) and “A Review of the Old Age Pension Programme in Guyana” (2010), the Office was in the process of finalising two other VFM audits, “A Review on the Operations of the National Board and National Procurement and Tender Administration” and “An Assessment of the Management and Control of Drugs and Medical Supplies at the Ministry of Health”. This continuous execution of VFM audits strongly emphasises our commitment in ensuring the provision of reports which will facilitate improvements in the operations 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 30<sup>th</sup> day of September. As at 30 April 2012, the statements referred to above and the draft Appropriation Accounts were received. The signed consolidated financial statements were received on 25 September 2012.

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);
- (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)

10. The End of Year Budget Outcome and Reconciliation Report (Revenue) is shown on page 2/1. This report shows negative variances of \$5.176 billion and \$2.954 billion between the estimates of revenue and the actual Government receipts for current and capital revenue, as shown below. The Ministry of Finance explained that the differences between the annual estimates of revenues and out-turn of the revenues for the negative variance of \$5.176 billion under current revenue was due mainly to the non receipt of revenue from the Guyana REDD Investment Fund, while the negative variance of \$2.954 billion under capital revenue was due to the non receipt of Budget Support from the European Union.

Description	2011 \$'000	2010 \$'000	2009 \$'000
<u>Current Revenue</u>			
Estimated Revenue	126,398,554	104,347,993	90,285,100
Actual Receipts	121,223,008	119,990,860	95,354,980
Over/(Under) the Estimates	(5,175,546)	15,642,867	5,069,880
<u>Capital Revenue</u>			
Estimated Revenue	39,709,907	37,976,696	40,460,539
Actual Receipts	36,755,753	22,233,788	20,911,212
Over/(Under) the Estimates	(2,954,154)	(15,742,908)	(19,549,327)

11. The statement as shown on page 2/1 properly presents the End of Year Budget Outcome and Reconciliation Report (Revenue) made in pursuance of Section 68(1) of the FMA Act.

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT (EXPENDITURE)

12. The End of Year Budget Outcome and Reconciliation Report (Expenditure) is shown on pages 2/2 to 2/6. This Report shows a positive variance of \$4.674 billion and a negative variance of \$15.497 billion. The Ministry of Finance explained that the positive variance is as a result of Government's intervention to Guyana Power and Light Company, Lethem Power Company, Port Kaituma Power Company and Kwakwani Power Company in response to increasing fuel prices, while the negative in capital expenditure resulted mainly from non receipt of revenue from the Guyana REDD Investment Fund which would have been utilised as capital expenditure.

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 is summarised below and illustrated at figures 1 and 2:

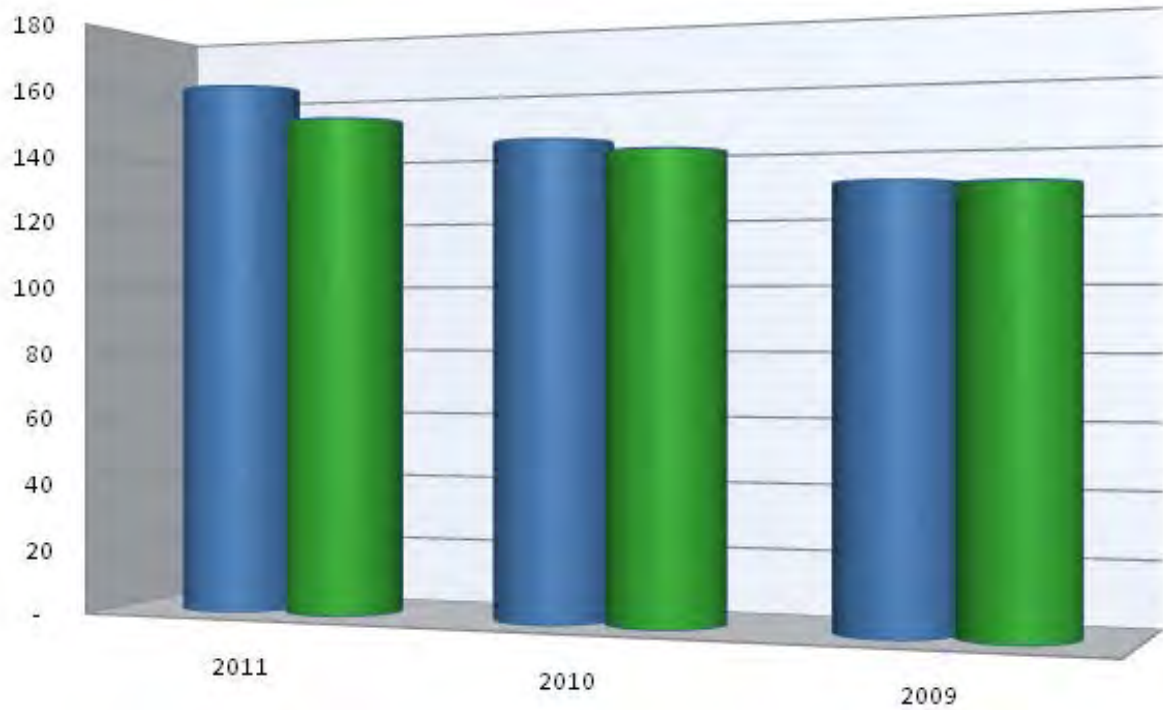
Description	2011 \$'000	2010 \$'000	2009 \$'000
<u>Current Expenditure</u>			
Approved Allotment	99,287,620	93,801,027	82,379,965
Actual Expenditure	103,961,361	92,649,223	81,313,958
Over/(Under) the Allotment	4,673,741	(1,151,804)	(1,066,007)
<u>Capital Expenditure</u>			
Approved Allotment	62,142,536	48,974,572	46,502,565
Actual Expenditure	46,645,236	46,698,873	46,990,263
Over/(Under) the Allotment	(15,497,300)	(2,275,699)	487,698
Total Approved Allotment	161,430,156	142,775,599	128,882,530
Total Expenditure	150,606,597	139,348,096	128,304,221
Net Over/(Under) the Allotment	(10,823,559)	(3,427,503)	(578,309)

14. The statement as shown on pages 2/2 to 2/6 properly presents the End of Year Budget Outcome and Reconciliation Report (Expenditure) made in pursuance of Section 68(1) of the FMA Act.

# TOTAL EXPENDITURE (2009-2011)

Comparisons between Expenditure and Total Revised Allotment for the years 2009-2011

Billions  
\$



	\$000'	\$000'	\$000'
■ App. Allotment	161,430,156	142,775,599	128,882,530
■ Expenditure	150,606,597	139,348,096	128,304,221

Figure 1

## TOTAL REVENUE vs. TOTAL EXPENDITURE (2009-2011)

Comparison between total revenue  
and total expenditure for the years  
2009 to 2011

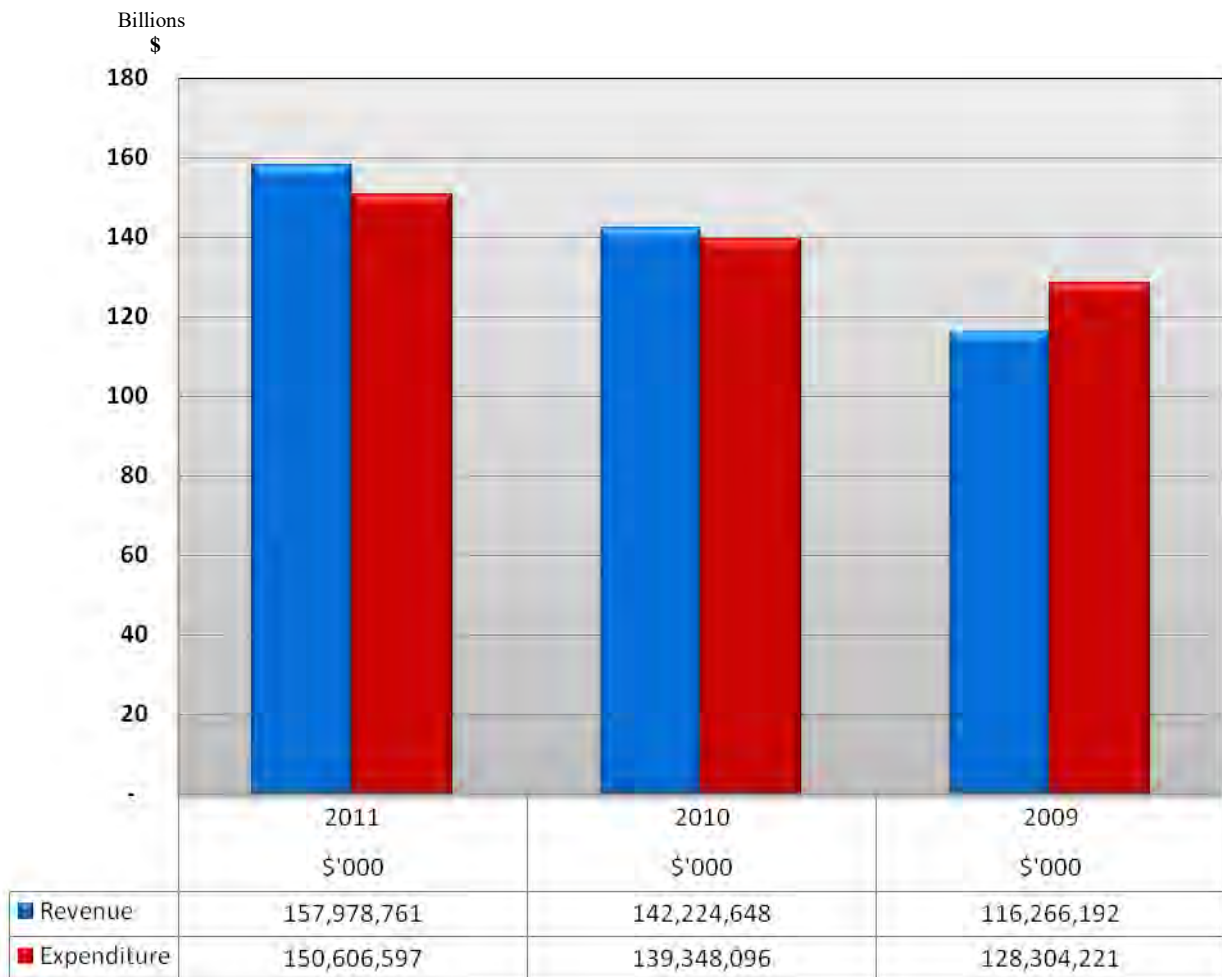


Figure 2

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 2011 is shown on page 2/7. The following table shows the Contingent Liabilities of the Government, as at 31 December 2011:

Name of Government Agency	Lender	Out-standing Liability 2011 \$'000	Out-standing Liability 2010 \$'000	Out-standing Liability 2009 \$'000	Out-standing Liability 2008 \$'000	Out-standing Liability 2007 \$'000
Guyana Transport Services Ltd.	Bank of India	45,368	51,084	48,115	45,561	52,112
Guyana Telecommunications Corporation	ITT World Comm. Inc.	165,272	160,342	155,423	152,184	144,439
Total		210,640	211,426	203,538	197,745	196,551

16. The Ministry of Finance had still not taken steps to have the above liabilities totalling \$210.640M transferred to the Public Debt, in view of the fact that the entities were no longer in existence. These liabilities increased by \$14.089M as a result of accrued interest over the last five years.

*Ministry’s Response:* The Ministry of Finance indicated that this matter needs to be further analysed before any action can be taken.

*Recommendation:* The Audit Office recommends that the Ministry of Finance take steps to conduct this analysis so as to determine a way forward. (2011/01)

17. In view of the foregoing observations and 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 a balance of \$535M as at 31 December 2011. 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 2011, a total of seventeen 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 \$58.776 billion as at 31 December 2011, as compared to a balance of \$50.100 billion as at 31 December 2010. This represents the best available estimate of the cash position of the Government as at 31 December 2011.

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

Account №	Description	Amount 2011 \$M	Amount 2010 \$M
404	Redemption of Treasury Bills Account	0.435	0.435
407	Consolidated Fund (New)	535	(4,684)
400	Consolidated Fund (Old)	(46,776)	(46,776)
401	Deposit Fund	0	22
3001	Non-Sub-Accounting Ministries/Departments	306	316
-	Other Ministries/Departments' Accounts	13,858	13,301
969	Monetary Sterilisation Account	90,852	87,921
	Total	58,776	50,100

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 \$4.306 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 five years. The following are details with appropriate explanations in the subsequent paragraphs:

Account No	Description	Amount 2011 \$'000	Amount 2010 \$'000	Amount 2009 \$'000	Amount 2008 \$'000	Amount 2007 \$'000
201110	Infrastructural Dev. Fund Account	371,573	371,573	371,573	371,573	371,573
200920	Accountant General – GEC Wartsila	127,138	127,138	127,138	127,138	127,138
200950	Agriculture Sector Loan	77,294	77,294	77,294	77,294	77,294
201000	UK Programme Aid - GEA	474,482	474,482	474,482	474,482	474,482
201010	UK Programme Aid - Rice	55,421	55,421	55,421	55,421	55,421
201050	Agriculture Rehabilitation Project	280,914	280,914	280,914	280,914	280,914
201090	SIMAP Phase II Sub-Account	213,750	213,750	213,750	213,750	213,750
201130	Financial Sector Reform Prog.	172,953	172,953	172,953	172,953	172,953
<b>Total Static Accounts</b>		<b>1,773,525</b>	<b>1,773,525</b>	<b>1,773,525</b>	<b>1,773,525</b>	<b>1,773,525</b>
201450	Japanese – Non Project Grant Aid	323,233	433,147	676,569	705,174	433,167
201340	CARICOM Headquarters Build. Proj.	15,341	15,341	15,340	15,340	17,461
200880	Accountant General	2,193,881	2,194,474	2,204,152	2,196,577	2,189,172
<b>Total Active Accounts</b>		<b>2,532,455</b>	<b>2,642,962</b>	<b>2,896,061</b>	<b>2,917,091</b>	<b>2,639,800</b>
<b>Total Static and Active Accounts</b>		<b>4,305,980</b>	<b>4,416,487</b>	<b>4,669,586</b>	<b>4,690,616</b>	<b>4,410,325</b>

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 \$63.082 billion as at 31 December 2011.

(i) Account No 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 2011.

(ii) Account No 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 No 200950 (Agricultural Sector Loan) relates to the IDB Loan Agreement No 660-SF/GY, which was entered into in October 1981. The components of this loan included mainly (a) the procurement of agricultural supplies; (b) rehabilitation and maintenance of water control; and (c) the capitalisation of GAIBANK. Given that disbursements on this loan were chargeable to the Public Debt, then the balance of \$77.294M 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 No 201050 (ARSA A/C) resulted from local currency deposits made by importers under the Agriculture Rehabilitation Project Loan No 839 SF/GY, which was financed by the IDB and came 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 No 201090 – SIMAP Phase 2, which reflected a balance of \$213.750M as at 31 December 2011. 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 Ministry of Finance indicated that considerable action was taken in 2010 with respect to the closure of bank accounts, resulting in 136 accounts being closed, and the relevant balances transferred to the Consolidated Fund. This process is continuing with several other accounts currently under consideration for similar action.

*Recommendation:* The Audit Office once 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. (2011/02)

23. The old Consolidated Fund bank account No 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. As at 31 December 2011, the balance remained static at \$46.776 billion.

24. 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 2011.

*Ministry's Response:* The Ministry of Finance 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 once again 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. (2011/03)

25. 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 \$2.965 billion representing Miscellaneous Receipts as at 31 December 2011 was understated by an undetermined amount.

*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 once again 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. (2011/04)

26. 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 2011.

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

27. The Ministries listed below, failed to achieve their anticipated levels of capital expenditure activities during 2011 by \$23.691 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 2011 \$'000
Ministry of Finance	17,430,971	3,698,231	13,732,740
Ministry of Public Works & Communication	14,038,844	10,666,587	3,372,257
Office of the President	4,963,017	3,461,932	1,501,085
Ministry of Agriculture	6,959,900	5,634,507	1,325,393
Ministry of Home Affairs	2,530,872	1,724,890	805,982
Ministry of Legal Affairs	1,015,855	418,815	597,040
Ministry of Housing & Water	5,532,000	4,960,978	571,022
Ministry of Health	994,148	499,635	494,513
Ministry of Local Government	1,657,390	1,248,943	408,447
Ministry of Culture, Youth and Sports	823,400	482,277	341,123
Ministry of Education	3,305,436	2,994,339	311,097
Ministry of Tourism, Commerce & Industry	464,385	233,942	230,443
<b>Total</b>	<b>59,716,218</b>	<b>36,025,076</b>	<b>23,691,142</b>

*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 once again 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. (2011/05)

28. 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

29. 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 2/28 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

30. 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....”.**

31. 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.

32. According to the Statement, amounts totalling \$7.691 billion were drawn from the Fund by way of eighty advances. Previous reports highlighted instances where the criteria were not fully met for the granting of some advances, however, it has been observed that there has been closer monitoring of advances issued out of the Contingencies Fund resulting in only four advances totalling \$1.146 billion listed below not meeting the criteria.

Ministry/Region	CF №	Particulars	Amount \$'000
Ministry of Amerindian Affairs	26/2011	For the provision of Amerindian development projects and programmes	500,000
Ministry of Health	08/2011	Construction of a new impatient facility	120,000
Office of the President	41/2011	Defray expenditure in relation to National Awards and other events hosted by the State	25,500
Ministry of Public Works	03/2011	Consultancy, Engineering and designs, procurement of 4 excavators and drainage and irrigation works	500,000
Total			1,145,500

*Ministry's Response:* The Ministry of Finance indicated that it 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 once again 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. (2011/06)

33. 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 2011.

#### CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT

34. 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.

35. The Statement of Current Assets and Liabilities of the Government for the year ended 31 December 2011 is shown on page 2/23, and is summarised as follows:

	2011 \$M	2011 \$M	2010 \$M	2010 \$M
<b><u>Current Assets</u></b>				
Central Government Accounts	50,250		37,492	
LIS 11 Bank Account	317		279	
Cash at Bank of Guyana in respect of special accounts (2000 Series)	12,517		16,116	
Cash at Bank of Guyana in respect of Redemption of Treasury Bills Account	0.435	63,084	0.435	53,887
<b><u>Less: Current Liabilities</u></b>				
Treasury Bills				
90 days	4,678		1,606	
180 & 360 days	91,639		88,590	
	96,317		90,196	
Sugar Industry Welfare, Labour, Rehabilitation, & Price Stabilisation Funds	1,413		1,476	
Miscellaneous Deposits	2,275		2,199	
Dependants' Pension Fund and Sugar Industry Welfare Committee	534	100,539	552	94,423
<b>Net Current Liability</b>		<b>37,455</b>		<b>40,536</b>

36. The sum of \$50.250M shown as Central Government Accounts represented actual bank balances instead of ledger/cash book balances, with the exception of the new Consolidated Fund Account (407). This was due primarily to the absence of reconciliations of a number of Government bank accounts. The following table gives a breakdown with comparative figures at the end of the preceding year:

Account No	Description	Amount 2011 \$M	Amount 2010 \$M
407	Consolidated Fund (New) (Cash book balance)	(7,673)	(17,013)
400	“ “ (Old)	(46,776)	(46,776)
3001	Non-Sub-Accounting Min/Dept	306	316
-	Other Ministries/Departments' Accounts	13,541	13,021
969	Monetary Sterilisation Account	90,852	87,921
	Total	50,250	37,492

37. Prior to 2004, funds were released from the Consolidated Fund into the Non-Sub Accounting Ministries and Departments bank account No 3001. This account, which is under the control of the Accountant General's Department, reflected a balance of \$306M at the end of 2011. 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 Ministry of Finance explained that the Accountant General is in the process of reviewing the balance held in the 3001 bank account with a view of paying over the said balance to the Consolidated Fund Account.

*Recommendation:* The Audit Office recommends that the Ministry of Finance conduct a review to facilitate the transferred of these balances to the Consolidated Fund Account. (2011/07)

38. 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 \$90.852 billion as at 31 December 2011. However, the related balance in the Schedule of Public Debt was stated as \$91.639 billion, resulting in a difference of \$787M.

*Ministry's Response:* The Ministry of Finance indicated that the difference of \$787M represents unpaid discounts to the Bank of Guyana by the Government of Guyana of \$258M for 2011, \$141M for the year 2006 and the remainder of \$388M represents a cumulative balance for the years 2003 and prior. Nevertheless, attempts will be made to have these matters addressed and brought to a satisfactory conclusion.

*Recommendation:* The Audit Office once again 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. (2011/08)

39. 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 \$4.222 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 2011, could not be satisfactorily determined.

#### APPROPRIATION ACCOUNTS OF HEADS OF BUDGET AGENCIES

40. The Appropriation Accounts of Heads of Budget Agencies for the year ended 31 December 2011 in respect of the current and capital votes for which they were responsible, are shown on pages 2/57 to 2/223. 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

41. The Statements of Receipts and Disbursements by Heads of Budget Agencies for the year ended 31 December 2011 are shown on pages 2/224 to 2/241. 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

42. 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 2011, seven loans amounting to \$24.992M were contracted but only five loans valued \$17.004M and their related agreements were laid in the National Assembly (1st September 2011). The following are details of new loans laid in 2011:

Nº	Date of Agreement	Loan Ref.	Donor Agency	Description of Loan	Currency	Amount \$'000	Amount G \$M
1	26-07-11	-	India	Acquiring, installing and commissioning of fixed and mobile irrigation pumps	USD	4,000	827
2	1-01-11	SA 140992	Venezuela	To supply crude oil, refined oil products and LPG of up to 5,200 barrels per day on an annual basis	USD	45,736	9,452
3	19-01-11	4803-GY	IDA	For improving of Teacher Education Project	SDR	2,800	878
4	3-02-11	6/SFG-OR-GUY	CDB	Community Roads Improvement Programme	USD	16,292	3,367
5	13-07-11	2535/BL-GY	IDB	Linden Water Rehabilitation Programme	USD	12,000	2,480
				Total			17,004

43. The following two loans were not yet laid in the National Assembly:

Nº	Date of Agreement	Loan Ref.	Donor Agency	Description of Loan	Currency	Amount \$'000	Amount G\$M
1	23-09-11	2567/BL-GY	IDB	Sustainable Operation of The Electricity Sector	USD	5,000	1,028
2	04-11-11	-	China	E-Government Project	YUAN	215,000	6,960
Total							7,988

44. The reported Public Debt as at 31 December 2011 (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 2011 G\$'000	Total 2010 G\$'000
Unfunded Treasury Bills	227,950,563	52,306,422	280,256,985	244,185,424
(90 days)	0	4,705,450	4,705,450	1,616,250
(182 & 365 days)	0	93,887,950	93,887,950	92,106,500
Total	227,950,563	150,899,822	378,850,385	338,432,786

45. There was 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.

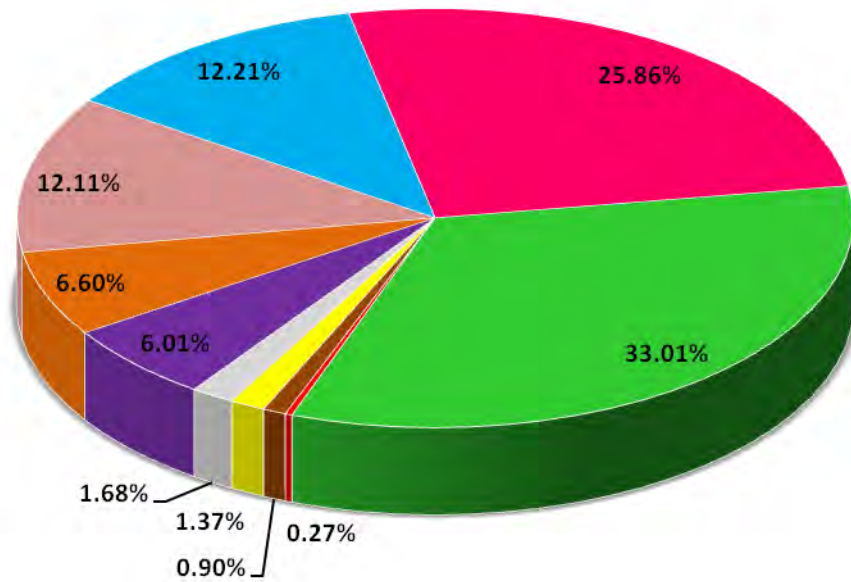
*Ministry's Response:* The Ministry of Finance indicated that the difference of \$100,000 for one A-Series Treasury Bill is under investigation.

*Recommendation:* The Audit Office once again 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. (2011/09)

46. As can be noted, the total Public Debt as shown at figure 3 stood at G\$378.850 billion or US\$1.842 billion at the end of 2011, as compared with G\$338.433 billion or US\$1.648 billion at the end of 2010, representing an increase of G\$40.417 billion or US\$194M. Expressed as a factor of Current Revenue (\$121.223 billion), the total Public Debt at the end of 2011 was 2.79 times current revenue, compared with a factor of 2.82 at the end of 2010 and 3.16 at the end of 2009.

47. Despite the above observations, the statement as shown on pages 2/28 to 2/53 properly presents the Public Debt for the year ended 31 December 2011.

## PUBLIC DEBT- EXTERNAL LOANS



Bulgaria	IDA	USAID	India	China	IFAD	CDB	NPC	Venezuela	IDB
0.27%	0.90%	1.37%	1.68%	6.01%	6.60%	12.11%	12.21%	25.86%	33.01%
\$614.M	\$ 2,045.M	\$3,114.M	\$3,819.M	\$13,692.M	\$15,036.M	\$27,597.M	\$27,841.M	\$58,948.M	\$75,241.M

Figure 3

## SCHEDULE OF ISSUANCE AND EXTINGUISHMENT OF ALL LOANS

48. 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 \$29.570 billion at the end of 2011 as detailed below:

Description	Amount 2011 \$'000	Amount 2010 \$'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	22,919,293	6,952,929
Others	45,516	45,516
Total	29,569,592	13,603,228

49. The recovery of the amounts loaned to LINMINE appeared to be very remote, in view of the fact that the Government had 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 once again recommends that the Ministry review the payment arrangement for LINMINE. (2011/10)

50. 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

51. 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 is therefore deemed inadequate. In addition, the old Deposit Account № 401 showed a “nil” balance as at 31 December, 2011. The Financial Report of the Deposit Funds for the year ended 31 December 2011 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 once again recommends that the Ministry of Finance undertake to establish a Deposit Fund in accordance with the requirement of the FMA Act. (2011/11)

52. 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.

53. The Audit Office was also unable to verify the accuracy of \$1.413 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 2004, 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 once again recommends that the Heads of Budget Agencies take urgent steps to have these entities bring their accounts up to date and submit same for audit examination. (2011/12)

54. Prior to 2004, the records at the Accountant General's Department were not maintained in a manner to adequately monitor or control advances granted from the Deposits Fund. In addition, it was not possible to easily ascertain the value of advances issued or outstanding as at 31 December 2003. As a result, the amount of \$9.959 billion representing advances outstanding as at 31 December 2011 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 had to rely on the agencies records for the opening balances for the Deposit Fund in IFMAS for 2004.

55. The Financial Report of the Deposit Fund showed an amount of \$6.278 billion as an outstanding advance on behalf of the Guyana Gold Board. However, an examination of the unaudited accounts of the entity for 2011 reflected a balance of \$6.358 billion, resulting in an unreconciled difference of \$0.080M 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 once again recommends that the Accountant General's Department ensure that adequate records are maintained to monitor and control advances granted from the Deposit Fund. (2011/13)

56. 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

57. The Schedule of Government Guarantees as shown on page 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) the amount of the Government's potential debt obligation in respect of the guarantee.

58. 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 \$210.640M 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 2011:

Name of Government Agency	Lender	Out-standing Liability 2011 \$'000	Out-standing Liability 2010 \$'000	Out-standing Liability 2009 \$'000	Out-standing Liability 2008 \$'000	Out-standing Liability 2007 \$'000
Guyana Transport Services Ltd.	Bank of India	45,368	51,084	48,115	45,561	52,112
Guyana Telecommunications Corporation	ITT World Comm. Inc.	165,272	160,342	155,423	152,184	144,439
Total		210,640	211,426	203,538	197,745	196,551

*Ministry's Response:* The Ministry of Finance indicated that this matter needs to be further analysed before any action can be taken.

*Recommendation:* The Audit Office recommends that the Ministry of Finance take steps to conduct this analysis so as to determine a way forward. (2011/14)

59. 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

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

FINANCIAL REPORT OF OTHER ACCOUNTS APPROVED BY THE MINISTER

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

AGENCY 01  
OFFICE OF THE PRESIDENT

Current Expenditure

Prior year matters, which have not been resolved

62. The Office continued to inappropriately meet expenditure for the Presidential Guard and Castellani House from the Line Item - Subsidies and Contributions to Local Organisations, even though these were not legally separated from the Office of the President and in fact operated as departments under this Office. Notwithstanding assurances that efforts were being made to have the Finance Secretary rectify this situation, the Office expended amounts totalling \$243.5M and \$252M under this subhead over the respective years 2010 and 2011. The inclusion of the expenditure amounts to material misrepresentation of Subsidies and Contributions for the years.

*Office's Response:* The Head of Budget Agency indicated that the Office wrote the Finance Secretary to have this matter rectified. The Administration is still awaiting a response from the Ministry of Finance.

*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. (2011/15)

Account Area - Subvention Agencies

63. The following statutory entities which were last audited as shown below are under the control of the Office of the President. At the time of reporting some of these entities were still to have their reports laid in the National Assembly.

Entity	Year of Last Audit Report	Remarks
National Parks Commission	2007	2008 and 2009 audits in progress and to plan audits for the years 2010 and 2011.
Guyana Office for Investment	2009	2010 audit in progress and to plan audit for the year 2011.
Environmental Protection Agency	2009	2010 audit to be finalised and 2011 audit in progress.
Guyana Energy Agency	2007	2008 audit being finalised and audits for the years 2009 & 2010 to commence shortly and to plan audit for the year 2011.
Institute of Applied Science & Technology	2003	Audit in progress for 2004 and audits to be planned for the years 2005 to 2011.
Integrity Commission	2011	Audit up-to date.
Guyana Lands and Surveys Commission	2007	2008 to 2009 audits to be finalised. Audits for years 2010 & 2011 to commence shortly.
National Communications Network	2008	Audits for the years 2009 and 2010 to commence shortly, and audit to be planned for the year 2011.
Government Information Agency	2006	2007 audit to be finalised and audits to be planned for the years 2008 to 2011.

*Office's Response:* The Head of Budget Agency indicated that the Office has been making every effort to have these accounts laid before the National Assembly.

*Recommendation:* The Audit Office again recommends that the Head of Budget Agency make a special effort to have these accounts laid before the National Assembly. (2011/16)

64. During the year ended 31 December 2011, amounts totalling \$249.037M were transferred as subsidies and contributions to agencies, as follows:

Description	Amount \$'000
Integrity Commission	444
Lands and Surveys Department	25,000
GO-INVEST	1,300
Environmental Protection Agency	4,000
National Parks Commission	24,000
Government Information Agency	10,000
Guyana Energy Agency	1,389
National Communications Network	64,904
Institute of Applied Science and Technology	118,000
<b>Total</b>	<b>249,037</b>

65. In relation to the disbursements, it was noted that the Guyana Office for Investment (GO-INVEST), Environmental Protection Agency (EPA) and Institute of Applied Science and Technology (IAST) failed to make timely refunds of unspent balances as at 31 December 2011, which respectively, amounted to \$20.598M, \$223,730 and \$1.794M. Since these refunds were paid to the Office of the President during the year 2012, the related Appropriation Account was not credited and this resulted in a misstatement of the reported expenditure.

*Office's Response:* The Head of Budget Agency indicated that the comment made by the Auditor General has been noted.

*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. (2011/17)

### Capital Expenditure

Prior year matters, which have not been resolved

#### Subhead 12120 - Information Communication Technology

66. In 2010, an amount of \$846.451M was voted for the Lethem to Providence E-Government Project and the Appropriation Account for the year reflected that the full amount was expended in that year. The Project's records revealed that a sum of \$777.635M was deposited into an escrow account at a commercial bank, while direct disbursements to a local contractor for the execution of civil works accounted for the difference of \$68.816M.



67. In relation to the sum of \$777.635M, amounts totalling \$241.551M were expended in 2010, whilst amounts totalling \$434.075M were expended in 2011, leaving a balance of \$102.009M as at 31 December 2011. Of the balance of \$102.009M, amounts totalling \$45.352M were expended at June, 2012, leaving a balance of \$56.657M in the Account. It was explained that the balance was committed for the paying of contractors for civil works and suppliers for equipment. The sums were expended on (i) the laying of fibre optic cables, which were ninety-five percent (95%) completed, with only a section between Kurupukari and Mabura (Devil Hill) to be rectified; (ii) construction of five (5) "Repeater Sites" at Lethem, Annai, Kurupukari, Mabura and Linden, which were also ninety-five percent (95%) completed; (iii) acquisition of equipment; and (iv) a non-recurring cost for interconnection. The equipment purchased was verified as having been received, however, they were not yet installed.

*Office's Response:* The Head of Budget Agency indicated that the civil works will be completed by the end of October, 2012, whilst the equipment will be installed by the end of November, 2012.

68. A sum of \$4.347 billion was voted in 2011 for (i) continuation of the installation of communication fibre optic networking system from Lethem to Georgetown; (ii) construction of wireless and terrestrial networking systems from Moleson Creek to Anna Regina; and (iii) commencement of the One Laptop per Family (OLPF) Programme. During 2011, the sum of \$2.947 billion was expended from the provision towards the furtherance of objectives under the OLPF Programme. In this regard, a sum of \$1.558 billion was expended on the acquisition of 27,000 laptops. At the time of reporting in September 2012, the Programme still had 9,133 laptops in its possession. These laptops were earmarked to be issued shortly. A sample check revealed that the issuance of laptops was done in accordance with the criteria set out.

69. It should be noted that 103 laptops were allegedly stolen from the Programme's premises. The matter has since been handed over to the Guyana Police Force who is currently conducting an investigation.

70. The difference of \$1.389 billion on the sum expended in 2011 was in relation to an advance payment on the e-government Project. The payment was made in accordance with the payment terms and conditions of the contract.

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

Account Area - Office & Residence of the President

71. Included under this Account Area was the construction of the reception area and board room at Ethnic Relations Commission (ERC) Complex, which was awarded by NPTAB in the sum of \$13.126M. Four cheques for the full amount were drawn from the Consolidated Fund during December 2011. One cheque for \$2.625M was issued to the Contractor as a Mobilisation Advance on 5 December 2011. Meanwhile, the other three cheques totalling \$10.501M were retained by the Office to facilitate payments under the contract in the current financial year 2012 (see table below). The payments were executed on the dates shown in the table below, in breach of Section 43 of the Fiscal Management and Accountability Act 2003, which states that "...any unexpended balance of public moneys issued out of the Consolidated Fund shall be returned and surrendered to the Consolidated Fund".

Cheque №	Cheque Date	Date Paid	Amount \$
05-188020	28/12/2011	17/02/2012	4,000,000
05-187448	28/12/2011	22/02/2012	3,000,000
05-188827	29/12/2011	12/03/2012	3,500,937
Total			10,500,937

*Office's Response:* The Head of Budget Agency acknowledged the comments made by the Auditor General and stated that a warrant was issued to this Office for the full amount of the contract and a decision was taken to draw the four cheques.

*Recommendation:* The Audit Office recommends that the Office of the President strictly adhere to the requirements of the Fiscal Management and Accountability Act 2003, especially as it relates to unexpended balances of public moneys issued out of the Consolidated Fund, which should be returned and surrendered to the Consolidated Fund at the end of each fiscal year. (2011/18)

72. There were also the retention of nine other cheques, with a total value of \$6.484M in breach of Section 43 of the Fiscal Management and Accountability Act 2003. The table below gives details.

Cheque №	Cheque Date	Date Paid	Amount \$
05-162914	10/19/2011	On hand	31,320
05-169453	11/16/2011	On hand	4,172,000
05-177607	12/07/2011	15/03/2012	150,000
05-178434	12/09/2011	17/02/2012	36,624
05-189527	12/31/2011	05/03/2012	274,500
05-189524	12/30/2011	05/03/2012	393,785
05-190732	12/31/2011	06/03/2012	125,981
05-190767	12/31/2011	27/02/2012	1,000,000
05-190755	12/31/2011	23/05/2012	300,000
Total			6,484,210

General

Contract Register

73. Contracts awards by the Ministerial Tender Board were not included in the contract register for the period under review. Further, Minutes of meetings of the Tender Board were not maintained.

*Office's Response:* The Head of Budget Agency advised that a separate register is maintained for the Ministerial Tender Board.

*Recommendation:* The Audit Office recommends that the Office of the President make a special effort to maintain records for contracts awarded by Ministerial Tender Board and have them presented for audit scrutiny. (2011/19)

AGENCY 02  
OFFICE OF THE PRIME MINISTER

Current Expenditure

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

Account Area - Grants

74. The Ministry of Finance requires that Budget Agencies undertake “a comprehensive analysis/review” of the performance of subvention and semi-autonomous agencies, in addition to the preparation of “a comprehensive work plan”. To complement this, each agency was required to provide “a report justifying monthly releases requests”, among other things. However, the Office of the Prime Minister (OPM) disbursed \$1.634 billion under this accounting area as subsidies and contributions to four local organisations as shown below without evidence to indicate that there was compliance with the stated requirements. These organisations are subject to separate audit and reporting.

Local Organisation	Amount Disbursed \$'000
Guyana Power & Light	1,500,000
Lethem Power Company	103,700
Mahdia Power Company	15,000
Port Kaituma Company	15,000
Total	1,633,700

*Ministry's Response:* The Head of Budget Agency explained that the amount of \$1.634 billion was disbursed to the four local organisations for the purchase of fuel needed for the Power Companies' operations.

*Recommendation:* The Audit Office recommends that OPM take immediate action to comply with the requirements set out in section 2.1.2 of the Ministry of Finance Circular No 1a/2011. (2011/20)

AGENCY 03  
MINISTRY OF FINANCE

Current Expenditure

Programme 1 – Ministry Administration

Prior year matters, which have not been resolved

75. The expenditure of State Planning Secretariat and Customs Anti-Narcotics Unit (CANU), were still being met from Line Item - Subsidies and Contributions to Local Organisations, although CANU is a department within the Ministry. During the period under review, amounts totalling \$449.679M 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	171,974
State Planning Secretariat	123,197
Customs Anti-Narcotics Unit	84,074
National Procurement and Tender Administration Board	41,249
Financial Intelligence Unit	29,185
Total	449,679

76. The CANU was a department within the Ministry of Finance and was not a separate legal entity and its operations financed under Contributions to Local Organisations, hence, Employment Costs and Other Charges were not categorised and shown in the Appropriation Accounts in the traditional manner, and this distorts the true costs in these two areas.

77. 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 was therefore clear that this arrangement does not provide for proper financial and administrative control, and was 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 the operations of CANU has been integrated under the operations of the Ministry of Finance in 2012.

*Ministry's Response:* The Ministry took steps in the 2012 Budget which resulted in the transfer of CANU to the Ministry of Home Affairs.

78. The State Planning Commission, which should have been dissolved several years ago and its operations transferred to the Ministry of Finance has now been integrated into the operations of the Ministry of Finance.

*Ministry's Response:* The Ministry of Finance took steps in 2012 to integrate the operations of State Plate Planning Secretariat into the Accounts of the Ministry.

79. 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 was not refunded to the Consolidated Fund as required by Section 43 of the FMA Act, but was retained by the Ministry. However, the Attorney General provided an opinion in 2011 concerning the deposit and use of funds, which 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".

80. During the period 1996 to 2011, amounts totalling \$4.022 billion were received from the Guyana Lotteries Company and deposited into account № 3119. The balance on this account as at 31 December, 2011 was \$853.744M. Therefore, payments totalling \$3.241 billion were made during the period 1996 to 2011 to meet expenditure. Of this amount, a sum of \$134.840M was utilised to meet expenditure for 2011.

81. 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.

82. The last set of audited accounts of the Guyana Lottery Commission was for the year 2011.

### Capital Revenue

83. The Ministry was still to take action to reconcile and adjust the significant differences 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 for the year 2011 as shown in the breakdown below:

Lending Agency	Public Debt Statement \$'000	Revenue Statement \$'000	Difference \$'000
Caribbean Development Bank	1,658,444	1,558,298	100,146
China	4,675,276	4,181,393	493,883
Inter-American Development Bank	10,620,702	7,380,979	3,239,723
IFAD	45,772	41,987	3,785
Venezuela	21,623,109	0	21,623,109
IDA	155,501	8,836	146,665
Other Project Loans	0	7,144,607	(7,144,607)
Total	38,778,804	20,316,100	18,462,704

*Ministry's Response:* The Ministry of Finance explained that the difference relates to the timing of the reporting and the exchange rates at the time of disbursement and actual expenditure.

### Other Matters

84. The amounts of US\$2M and US\$900,000 still remained outstanding from the sale of the Guyana Stores Ltd and the National Paints Company, which were still engaging the attention of the Court.

#### *Audit of Accounts of National Industrial and Commercial Investments Limited*

85. The audit of National Industrial and Commercial Investments Limited (NICIL) operations as a Company had been completed for the years 2002 to 2010, while the 2011 audit was in progress. Audit reports have been finalised and issued up to 2005, while reports for the years 2006 to 2011 will be issued shortly.

86. With respect to the audit of NICIL's consolidated financial statements, these have been completed and reports issued up to 2005. Draft consolidated financial statements for the years 2006 to 2010 were submitted and the audits are in progress. However, their completion and issuance were dependent on the finalisation of the audits of the individual entities as shown in the following table:

Entity	Year of Last Audit Report	Remarks
Aroaima Mining Company	2010	Audit to commence for 2011.
Guyana National Shipping Corporation Ltd.	2009	Audit to be finalised for 2010. Audit to commence for 2011.
Lethem Power Company	2010	Audit in progress for 2011.
Guyana National Newspapers Ltd.	2010	Audit in progress for 2011.
National Communications Network	2008	Audit to be finalised for 2009. Audits to commence for 2010 & 2011.
Linden Electricity Company Inc.	2008	Audits to commence for 2009 to 2011.
Guyana National Corporative Bank	2007	Audits to be finalised for 2008 to 2010. Audit to commence for 2011.
Kwakwani Utilities Inc.	2009	Audits in progress for 2010 & 2011.
Atlantic Hotel Inc.	2010	Audit for 2011 to be finalised.
Guyana National Printers Ltd.	2011	Entity audit up-to-date.
The Guyana Oil Company Ltd.	2011	Entity audit up-to-date.
Properties Holdings Inc.	2011	Entity audit up-to-date.
Linden Mining Enterprise Ltd.	2011	Entity audit up-to-date.

### Programme 2 – Government Accounting Administration

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

87. The Accountant General's Department continued its efforts to clear outstanding advances issued for conferences. Moreover, of the 130 advances valued \$57.749M that were outstanding at 31 December 2010, six advances valued at \$1.958M were cleared leaving 124 advances valued \$55.791M still outstanding for the years 2004 to 2010. In addition, seventy-two advances totalling \$33.429M were still outstanding for 2011, bringing the total advances outstanding at 31 December 2011 to 196 valued \$89.220M, as summarised below:

Period	No of advances	Amount \$'000
2004-2009	63	12,215
2010	61	43,576
2011	72	33,429
Total	196	89,220

*Ministry's Response:* The Ministry of Finance highlighted the tremendous efforts made in clearing advances for the years 2004 to 2009 and will continue its efforts to clear the remaining advances.

*Recommendation:* The Audit Office recommends that the Ministry continue its efforts to have the outstanding advances cleared, and implement systems to have future advances cleared within a stipulated time-frame. (2011/21)

88. The fraud uncovered at Sub-Treasury Department, Region № 1 which resulted in a loss of cash amounting to \$9.393M was still under investigation by the Police.

89. During the period under review, there was also a loss of cash amounting to \$206.379M at the Accountant General's Department Head Office. This fraud was uncovered where payments of arrears pension and gratuity were made to sixty-one inactive, deceased and fictitious pensioners. At the time of reporting five persons were charged by the Police.

90. On 14 August 2012, a check at the Receipts and Payments Section revealed that twenty-seven stale dated cheques totalling \$5.850M, which were payable to individuals and other entities for the period under review, were still on hand.

Year	№ of cheques	Amount \$'000	Remarks
2011	19	4,936	Accountant General, Ministry of Amerindian Affairs, Prisons, GPHC, Laparkan Trading and other entities.
	8	914	Personal cheques
Total	27	5,850	

*Department's Response:* The Ministry of Finance 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. (2011/22)

### Integrated Financial Management and Accounting System

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

91. 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 had also implemented an Integrated Financial Management and Accounting System (IFMAS).



92. The IFMAS, which replaced 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 nine modules. However, during the period under review, two modules – Purchasing and Asset & Inventory were not operational.

93. 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, and generating timely reports, among others. The system also operated 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 continued 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.

*Ministry'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 employees.

*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. (2011/23)

#### 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

94. 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.

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

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

96. 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 was still to be appointed to the Board. As a result, the Board has been operating without its full complement.

97. 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 are 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 had 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. (2011/24)

98. 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.

99. At the time of reporting, the Public Procurement Commission and its Secretariat had not been established and no new regulations to supplement the Act had been issued. In addition, the threshold values for the various Tender Boards had remained unchanged since 2004.

*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. (2011/25)

100. 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.

*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 Procurement Act. (2011/26)

## GUYANA REVENUE AUTHORITY

### Customs & Trade Administration

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

101. 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 June 2012, seventy-five PIDs issued for the period 2004 to 2007 still remained outstanding (see table below). However, forty-five of the fifty-five outstanding PID's for the year 2004 were in relation to the Universal Book Store and cannot be resolved since the company has gone into liquidation. This would result in the Administration not being able to collect and report the relevant duties payable on these PIDs. It should be noted that there were no outstanding PID for the years 2008 to 2011.

Year	Outstanding PIDs
2004	55
2005	1
2006	18
2007	1
Total	75

*Administration's Response:* The Administration indicated that there are no major tax implications on the outstanding PIDs. The Commissioner General is in the process of using his authority under the Law to request the AG to write off the PIDs. In addition, it is evident that systems were implemented to monitor the facility since there is no PIDs outstanding from 2009 onwards.

*Recommendation:* The Audit Office recommends that the Customs and Trade Administration continue with its efforts to clear the outstanding PIDs. (2011/27)

102. Examination of the Seizures Register revealed that there were seven hundred and thirty four seizures during the period 2005 to 2010. However, seventy-three files were still not presented for audit examination at the time of reporting.

103. The delay in processing seizures can result in the deterioration of the related goods and subsequent loss in revenue. Further, amounts totalling \$33.860M, \$19.477M and \$13.177M were collected as additional duties & taxes, fines & conveyance and sale of seizures respectively. The table below illustrates the status of the seizure files:

Year	№. of Seizures	№. of Files Cleared	Files Not Presented for Audit
2005	61	54	7
2006	107	85	22
2007	99	85	14
2008	65	63	2
2009	225	210	15
2010	177	164	13
Total	734	661	73

*Administration's Response:* The Administration indicated that continuous efforts are being made by the LEID to locate and submit the outstanding seizure files.

*Recommendation:* The Audit Office again recommends that the Customs and Trade Administration continue to expedite the processing of seizures, and to locate and present all outstanding files for audit scrutiny. (2011/28)

104. Files are required to be opened and closed for all incoming vessels within forty-two days. If files are still opened at a transit shed after the forty-two days a report has to be prepared stating the reasons for incompleteness. However, the Administration had still not implemented appropriate measures to ensure that all outstanding ship files for the years 2006 to 2010 were completed and submitted to the Quality Review Section for examination and closure. An examination of the Ships' Rotation Book kept at Customs House revealed that of the 1,127 vessels that came into Port Georgetown in 2011, only 337 files were completed and submitted to the Quality Review Section, leaving 790 incomplete as shown below:

Agent	No of Outstanding Ship Files
J.F.L	158
G.N.I.C	148
D.S.C.L	87
G.N.S.C	161
Muneshwar's	68
Customs Boat House	7
Others	161
<b>Total</b>	<b>790</b>

105. The System provides for deposits made by way of Bills of Sight (provisional entries) to be cleared within three months, failing which, the amounts deposited shall be brought to account as revenue. Examination of the Bills of Sight Register revealed that during the period under review, seventy-one Bills of Sight totalling \$67.787M were recorded. However, there were also twenty-seven Bills of Sight totalling \$11.543M for twelve importers representing sale of seizures which remained in the deposit account at the time of audit examination. These monies had not been transferred to the Consolidated Fund, since the matters were still before the court.

*Administration's Response:* The Administration explained that currently, there are no outstanding deposits for the year 2011. All deposits made at Customs and Trade Administration for the year 2011 either has been refunded or transfer to revenue as of June 7, 2012. All other outstanding deposits are those for Enforcement matters awaiting the Courts or the Commissioner General's decision. The Auditor's recommendations are noted and efforts would be made to have these recommendations in place to assist in the auditing process.

*Recommendation:* The Audit Office again recommends that the Customs and Trade Administration take appropriate measures to ensure compliance with the Customs Regulations as they relate to Bills of Sight. (2011/29)

106. The Administration had still not updated its In-flight Duty Free Guyana Ltd Register since 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 never presented for audit examination.

*Administration's Response:* The Administration indicated that the warehouse registers for In-flight Duty Free Shops are being maintained. In-flight Guyana Ltd. was ordered to increase their Bond by four million dollars (\$4,000,000). With regards to the submission of declarations for imports and sales receipts for 2009, these were submitted to the CJIA Customs office. Customs and Trade Administration is not accepting goods into the Duty Free Shops unless the Bond has been established.

*Recommendation:* The Audit Office recommends that the Administration take urgent steps to update the Warehouse Register and submit same for audit scrutiny. (2011/30)

107. A bond worth \$60M established for King Solomon Enterprises in January, 2001 with Globe Trust & Investment Company Ltd. for the purposes of warehousing of goods without payment of duty on the first entry had expired. Physical inspection revealed that the thirty-two vehicles kept in the warehouse since 2001 were exposed to the rigors of nature (sun and rain) and in a deplorable state as windscreens were broken, engines rusted, tires removed and chassis numbers either missing or unclear. In addition, no active bond was in force to cover for the vehicles, since, the Bank went into foreclosure. The taxes payable on these vehicles were estimated at \$58.211M and no yearly warehouse license fees were taken out by the warehouse keeper for more than four years.

*Administration's Response:* The Administration indicated that a proposal is being made to the Commissioner-General to write off the taxes and possibly use the vehicles as scrap where necessary.

*Recommendation:* The Audit Office recommends that the Administration take the necessary steps to bring this matter to a closure. (2011/31)

108. An examination of the Revenue Statement revealed that amounts totalling \$59.739M were collected as overtime fees from merchants, during 2011. However, examination of the Demand Register kept at the Customs Boat House, and the returns submitted by the Outstations revealed that amounts totalling \$54.413M were collected from merchants (see details below), resulting in a difference of \$5.326M. Further, evidence was seen where the Administration demanded fees totalling \$6.748M from six shipping agencies as shown in the table below:

Collection of Revenue from Merchants

Agency	No of Payments	Amount \$'000
J.F.L	454	25,070
G.P.O.C	10	502
D.S.C.L	110	8,093
G.N.I.C	137	9,106
Muneshwar's	46	2,598
G.N.S.C	171	9,044
Total	928	54,413

Payments that were demanded from Shipping Agencies:

Agency	Deposits \$'000	№ of Payments	Amount \$'000
J.F.L	-	26	1,501
G.P.O.C	-	4	250
G.N.I.C	-	90	4,091
D.S.C.L	-	12	564
G.N.S.C	-	5	216
Muneshwar's	-	2	126
Total	-	139	6,748

*Administration's Response:* The Administration explained that letters are being prepared and dispatched to the relevant Agencies for follow-up on outstanding payments, after which, legal actions would be taken. Demand notices are sent out on a timely basis.

*Recommendation:* The Audit Office recommends that the Customs and Trade Administration continue to follow-up on all outstanding payments. (2011/32)

109. An examination of refunds to importers revealed that during the period under review, forty-three refunds totalling \$31.311M were paid to forty-three importers. However, examination of refund files revealed that two refunds totalling \$908,027 were paid to importers without sufficient supporting documents to substantiate such refunds. This was also in contravention with Section 52 of the Customs Act. In addition, checks carried out on the related payment documents revealed that the vouchers were prepared in the name of Guyana Revenue Authority and evidence of payee acknowledging receipt for refunds were not seen. A similar situation occurred in the preceding year where sixteen refunds paid to fourteen importers did not include the basis for the justification of such refund.

*Administration's Response:* The Administration explained that the previous system in relation to refunds was changed in December 2010 to comply with statutory requirements. The system is now closely monitored to ensure compliance. Efforts to locate files were unsuccessful. Vouchers prepared in name of GRA because funds needed to be released from Ministry of Finance for payment.

*Recommendation:* The Audit Office again recommends that the Customs and Trade Administration take appropriate steps to ensure that refunds are made in keeping with the established laws and regulations. (2011/33)

## Internal Revenue

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

110. 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. However, examination of the Forms II Register revealed that 494 employers made submissions and of these, 386 instances were observed where the Forms II Returns were neither examined nor reconciled. In addition, twenty-five instances were observed where Forms II totalling \$597,316 were greater than the assessed Forms V. Ten instances totalling \$4.720M were also observed where the Forms V were greater than the Forms II.

*Department's Response:* The Department explained that the register reflects returns received by the Section; of the 494 files received, 229 files were reconciled, the remaining 265 files have been assigned to officers and are reportedly at various stages of the examination process. Of the 25 files with under payments, 16 letters were issued to the taxpayers for the outstanding amounts. The remaining nine (9) were not written as a result of the outstanding amounts in those cases being under \$15 and can be as a result of rounding errors in those computations. Letters are also issued where there are payments in excess of the amounts reflected on the Employers' Return. All other returns that are lodged are being processed at CDPU.

*Recommendation:* The Audit Office again recommends that the Department reconcile these returns on a timely basis so any difference can be readily identified, clarified and corrected. (2011/34)

111. The Department was still experiencing difficulties in having all delinquent self-employed persons comply with the requirements of the Income Tax Act.

112. During 2010, the Authority had identified 20,753 active persons as self-employed and collection of income tax and penalties from self-employed persons amounted to \$2.397 billion. During 2011, the Authority had identified 54,537 active persons as self-employed and collection of income tax and penalties from these persons increased to \$2.794 billion. Further, during 2011, 24,903 tax returns were filed for self-employed persons. Therefore 29,634 taxpayers did not file their returns. Figure 4 represents the collection of self-employed taxes as compared with other taxes.

*Recommendation:* The Audit Office again recommends Department pursue all avenues possible to maximise the collection of revenue. (2011/35)



113. With respect to Professional Fees collected there was a decrease of \$1.360M from 2010. An examination of the 2011 Applications Register revealed that there were 121 applications for professional certificates, whilst the Certificates Issue Register revealed only 100 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. Certificates were only issued to applicants who filed their Income Tax Returns and paid all outstanding taxes. However, the list of Professionals engaged in private practice was constantly updated.

*Department's Response:* The Department explained that as stated by the auditors, the register shows that 100 certificates were issued for the year 2011. Taxpayers apply and pay the fee but certificates are only issued when ALL the criteria are met.

*Recommendation:* The Audit Office recommends that the Department continue to update its records to reflect the true number of registered professional practising and that the outstanding matters be dealt with urgently. (2011/36)

114. During the year 2010, the Authority had identified 2,187 companies as being active while 564 Corporation Tax Returns were filed. Further, evidence was seen where the Department instituted fifteen charges against defaulting companies. For the year 2011, 2,314 companies were reflected as being active, whilst 914 Corporation Tax Returns were filed for the year. It should be noted that charges were instituted against defaulting companies for 2011.

*Department's Response:* The Department explained 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.

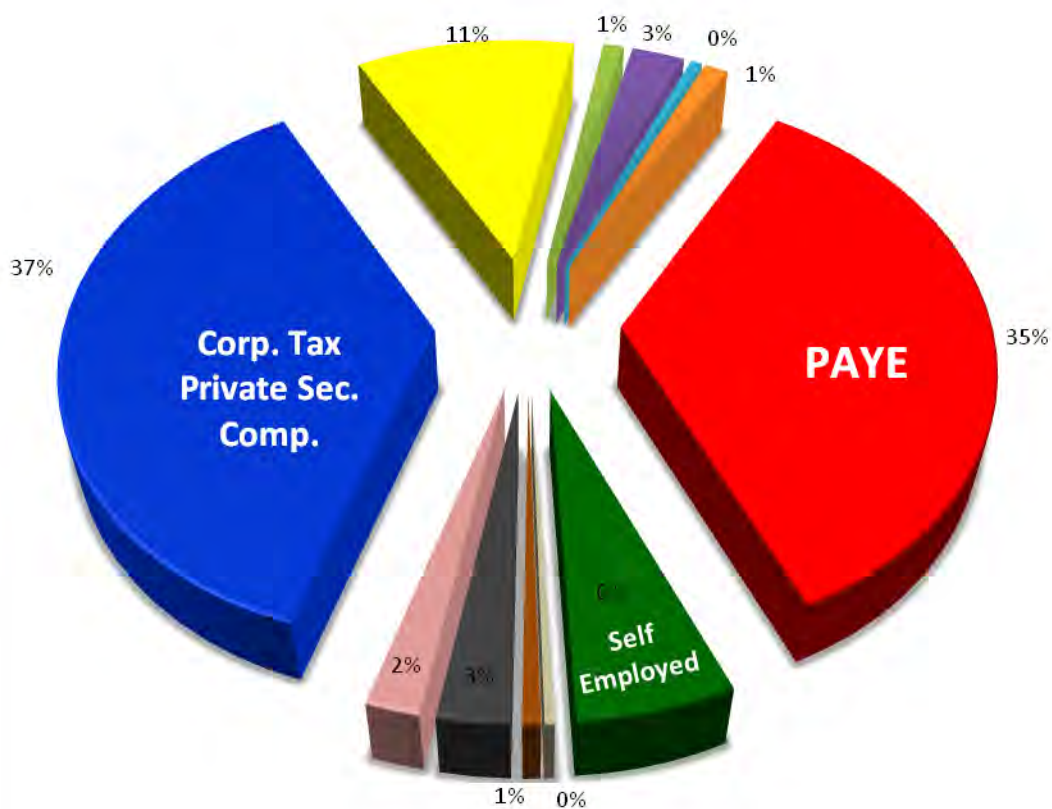
*Recommendation:* The Audit Office recommends that the Department rigorously follow-up on these outstanding matters. (2011/37)

115. Amounts totalling \$18.444 billion were collected as Corporation Tax for the year 2011. The Revenue Statement reflected a balance of \$18.444 billion. However, the TRIPS showed a balance of \$18.441 billion, resulting in a difference of \$3M.

*Department's Response:* The Department explained that the difference is \$3M and could have come about through correction of payments receipts requested by taxpayers and Debt Management. We are currently trying to determine the exact payments that caused the reduction but we were able to identify receipt dated 2011/11/09 for \$1,272,854 which was corrected to Company's Property Tax.

*Recommendation:* The Audit Office recommends that the Department reconcile its records periodically so that adjustments can be done in a timelier manner. (2011/38)

Internal Revenue Paid into Consolidated Fund 2011



- PAYE
- Self Employed
- Premium & Prof. Fees
- Other Personal Income Tax
- Income Tax Private Sec. Comp.
- Corp. Tax on Public Sec. Comp.
- Corp. Tax on Private Sec. Comp.
- Other Income Tax Grouped
- Tax on Property Grouped
- Taxes on Inter. Travel Grouped
- Other Domestic Taxes
- Licenses

Figure 4

116. The Travel Voucher Tax Act requires airlines to pay tax of 15% on the value of all tickets sold for travel originating from Guyana. Failure to comply with this requirement will result in a 15% penalty on the gross amount and \$50 for every day late. However, during the period under review, seven instances were observed where taxes were remitted after the respective due dates and penalties assessed totalling \$2.896M were not paid. At the time of reporting in August 2012, matters for two airlines that were in default since 2002 have been referred to the Legal Services Division for legal action.

117. Amounts totalling \$708.048M were collected as Travel Voucher Tax for the year 2011. From a sample of thirty files it was observed that five receipts totalling \$16.430M for travel voucher tax were seen. However, the Travel Voucher Tax Returns/Schedules did not reflect the value of these five tickets sold. As a result, the completeness, accuracy and validity of the taxes computed for payment could not be determined. In addition, fifteen instances were observed where taxes totalling \$223.256M were paid but the Travel Voucher Tax Returns/Schedules to support this amount were not presented for audit verification.

*Department's Response:* The Department explained that one of the two airlines paid penalties amounting to \$2.796M whilst the other airline has \$6.823M due. This airline has however ceased its operation.

*Recommendation:* The Audit Office again recommends that the Department deal with this outstanding matter urgently and that the relevant penalties be imposed as required against defaulting airlines. (2011/39)

118. The Department is continuing its monitoring of all default matters and ensuring that cases pending are finalised in a timely manner. During 2010, an examination of the Objections and Appeals Register revealed that approximately 399 cases totalling \$6.666 billion representing Tax in Dispute and \$216.264M for penalties as at 31 December 2009 were to be finalised. Similarly during 2011, an examination of the register revealed that 422 cases totalling \$175.6M representing Tax in Dispute and \$3.4M for penalties were yet to be finalised. The table below illustrates the status of the cases.

*Department's Response:* The Department explained that the Objections and Appeal Unit continues to finalise these objection cases on hand. As at 20<sup>th</sup> September, 2012 the number of cases on hand are as follows:

Year	No of Cases Received	No of Cases to be Finalised as at 20.09.2012	Taxes in Dispute \$'M	Penalties \$'M
2008	1,388	117	292.8	6.6
2009	762	48	68.8	3.2
2010	961	144	2,963	8.9
2011	422	176	175.6	3.4
Total	3,533	485	3,500	22.1

There are a number of reasons why 14% of the cases received during this period are still to be finalised:

- 1) Some returns not submitted or cannot be located.
- 2) Form II not available.
- 3) Awaiting information from taxpayers.
- 4) Awaiting the outcome of court Case of GT&T which accounts for over \$2.7 billion in outstanding taxes.

*Recommendation:* The Audit Office recommends that the Department continues its efforts to finalise the outstanding objections. (2011/40)

119. An examination of liquor licences records for Regions Nos 2, 3, 4 and 10 revealed that a total of 6203 registered premises did not renew their licences in 2011. The details are as follows:

Type of Business	No of Defaulters	Renewal Fees \$	Total \$'000
Liquor	1,288	5,000	6,440
Spirit Shop	116	5,000	580
Hotel	145	5,000	725
Special Licence	8	500	4
Members Club	100	5,000	500
Off Licences Shops	1,752	500	876
Malta & Wine	2,454	750	1,841
Chinese Malta & Wine	340	750	255
Total	6,203		11,221

120. In the absence of information on the status of the 6,203 businesses, it could not be determined whether licences totalling \$11.221M were due for renewal. There was a similar situation in 2010 relating to 3,464 businesses.

*Department's Response:* The Department explained that in 2012, the LRO Department commenced the automation of the liquor, trade and miscellaneous licenses system in Georgetown and the regions and this activity competed for major resources resulting in a delay in the conduct of compliance control activities.

121. Examination of the Miscellaneous Licences Registers for Georgetown, East and West Bank, East and West Coast Demerara, Linden and Essequibo revealed a total of 6,203 businesses were registered. However, only 4,233 of the registered businesses renewed their licences during the period under review. In addition, it was observed that no entries were made in the register for 592 of the default companies. As a result, the default companies and the history of licences issued for prior years could not be determined.

*Department's Response:* The Department explained that even though applications for the renewal of licences are paid during the month of October in the previous year prior to the licences being issued, the sale of licences actually commenced after the budget is approved and late applications are received and processed during this time. The reason for 4,233 licences renewed for Georgetown, East and West Bank, East and West Coast Demerara is because registered businesses did not renew for that period and applications for late renewals were processed for 2011. In addition, entries are not made in the Registers for companies that have not been issued with licences.

*Recommendation:* The Audit Office recommends that Department send out notices to the owners of all premises registered to sell liquor that have not renewed their licences for the period under review and ensure that the various registers be annotated regarding the status of the business. (2011/41)

#### Tax Operations and Services

122. In 2005, a shortage of \$10M was reported stolen from the Customs Administration on 27 May 2005. The matter was before the Court and has been completed.

123. The Department 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.

124. The Internal Revenue Department 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. The Department was still awaiting response from the relevant authorities in respect of these write-offs.

*Recommendation:* The Audit Office recommends that the Department follow-up with the Ministry of Finance to bring closure to these matters. (2011/42)

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

125. Amounts totalling \$55.722M were collected as Tributors Tax for the year 2011. However examination of the Tributors Tax Register revealed twenty-three taxpayers did not comply by paying their taxes while the TRIPS report reflected nine taxpayers of the twenty-three complied but entries were not made in the register. In addition, in several instances the register was not updated with the payments reflected on the TRIPS returns. Further, examination of taxpayers' files revealed gross amounts were not recorded in several instances. As a result, the completeness, accuracy and validity of the amounts stated as tax payable could not be determined.

*Department's Response:* The Department explained that the Tributors' Tax Register, for the year 2011, was prepared based on submissions for the year 2010, thus pre-empting the receipt of declarations and not taking into considerations the status of the miners, i.e., whether these miners are currently operating or not. As a result of the aforementioned, several entries are in the register, but no submissions were received; thus, the list compiled includes the names of these miners. In addition, the reference to instances of payments reflected on TRIPS and not in the register was as a result of schedules being processed at CDPU, and in other instances, schedules not reflecting the gross earnings of Tributors. Where gross earnings were not stated on the Returns, letters requesting this information were sent to the miners. The Tributors' Tax Register has since been updated to reflect only those submissions which were examined by the Examination Section.

*Recommendation:* The Audit Office recommends that the Department put systems in place to ensure that the register is constantly updated. (2011/43)

126. Several receipt books used by LRO during the period under review were not presented for audit examination. In addition, deposit slips, daily cash composition books and daily revenue statements for the period 1 January to 16 June, 2011 were not presented for audit verification of the revenue collected for that period. Further, the Controlled Forms Register was not properly written up to show receipt books collected and licences issued for the period under review.

*Department's Response:* The Department explained that the Auditors position may have been correct at the time of verification but are now available. It should be noted however, that deposit slips, daily cash composition books and daily revenue statements for the period 1<sup>st</sup> January to 16<sup>th</sup> June 2011 were at the time of the audit being used by the Internal Audit Division.

*Recommendation:* The Audit Office recommends that the Department (a) locate and present the records for audit examination; and (b) ensure that the Controlled Forms Register is properly written up at all times. (2011/44)

127. The Licence Revenue Office issued 4,573 new driver's licences for the period under review. However, from a sample of sixty transactions, twenty-nine instances were observed where the relevant information was not recorded on the drivers' cards.

*Department's Response:* The Department explained that the verification of the list submitted by the Auditors revealed that there were eight instances where the relevant information were not recorded on drivers' record cards, 19 record cards were written and 2 were not located. A new system has been implemented where the information for Drivers' Licences are recorded on record cards at the time of issuance of the licences. Drivers' records cards are written upon preparation of the new drivers' licence. The Supervisor endorses the licence and the record card at the same time.

128. There was no evidence that the Licence Revenue Office carried out field visits to determine whether businesses in default are still in operation and also, those that might have since upgraded their operations.

*Department's Response:* The Department explained that the Guyana Revenue Authority had planned to have a campaign in which staff will be deployed into the regions to conduct visits to businesses and to carry out investigations while at the same time encouraging persons/businesses to comply with the requirements. However, due to the lack of adequate resources and the automation of the Liquor, Trade and Miscellaneous Licences this operation had to be shifted to a later date.

*Recommendation:* The Audit Office recommends that the Department ensure that its budget provide for this important exercise to be carried out as early as possible. (2011/45)

129. Examination of taxpayers' cards for miscellaneous revenue revealed several instances where the cards were not updated or presented for verification.

*Department's Response:* The auditor's observations were correct and corrective action will be taken.

*Recommendation:* The Audit Office recommends that the Department take action to have the cards updated and presented for audit examination. (2011/46)

#### Value Added Tax (VAT) – General

130. At the time of reporting in August 2012, bank reconciliation statements for the entire period under review were not presented for audit examination.

*Department's Response:* The Department explained that bank reconciliations previously prepared had to be redone from the inception of the VAT account in January 2007. Reconciliations have been reworked/completed to April 2012. May 2012 to July 2012 have been drafted but have to be rechecked.

*Recommendation:* The Audit Office recommends that the Department and the Ministry of Finance reconcile the records periodically so that adjustments can be done in a timelier manner. (2011/47)

131. During the period under review, 28,379 returns were submitted to the VAT Department and of this amount; nine hundred and one returns were queried. However, as at 21 June 2012, these returns were not entered into TRIPS.

*Department's Response:* The Department explained that the unposted VAT returns with queries for 2011 now stands at 534.

*Recommendation:* The Audit Office recommends that the Department ensure that all returns are entered into TRIPS. (2011/48)

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

132. 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 in cash book on 18/02/1993, not on bank statements	123.76
2	Amount in cash book 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 in cash book on 29/02/1996, not on bank statements	658.40
5	Amount in cash book 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 in cash book 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 in cash book on 08/01/1997, not on bank statements	1.77
11	Amount in cash book on 21/10/1997, not on bank statements	1,100.00
12	Amount in cash book on 21/10/1997, not on bank statements	980.00
13	Amount in cash book on 18/12/1997, not on bank statements	746.40
14	Amount in cash book on 31/12/1997, not on bank statements	101.48
15	Amount in cash book on 10/12/1998, not on bank statements	945.63
Total		15,763.99

133. 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 was aware, no action has yet been taken on this report.

*Ministry's Response:* It should be noted that there have been no irregularities in the operation of the bank accounts since those referred to are from the years 1993 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 Ministry of Foreign Affairs engage the Ministry of Finance on the issue of the losses relating to deposits and other items, which have all proven to be irrecoverable. (2011/49)



### Matters Common to Overseas Missions

134. 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.

135. The Guyana High Commission, London failed to take necessary steps to maximise the use of its building situated at Palace Court, Bayswater Road. During 2011, the High Commission continued to under-utilise the said premises situated at Palace Court, Bayswater Road. In particular, the 2<sup>nd</sup> and 3<sup>rd</sup> flats remained empty with only the 3<sup>rd</sup> 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 based staff. The Ministry was also urged to take necessary steps to maximise the use of the building, which had an estimated value in the vicinity of £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.

*Ministry's Response:* The Head of Budget Agency indicated that the Ministry is putting arrangement in place for the upper flat to be utilised as a living quarters for the diplomatic staff.

*Recommendation:* The Audit Office recommends that the Ministry consider the possibility of utilising the entire premises at Bayswater Road in London. (2011/50)

136. 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.

137. Guyana was yet to avail itself of this opportunity. At the time of the audit in August 2012, 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.

138. 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\$248 was paid for the year 2011. 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.

139. Meanwhile, the annual cost of rental of the Chancery, Residence and the apartments for the home based staff stands at US\$126,346.60 or approximately G\$25.771M per annum. While this was not exorbitant by the standards of Guyana's Embassies in other large countries in the hemisphere, it was recommended that a cost/benefit analysis of building on the donated land be urgently conducted.

*Ministry's Response:* The Head of Budget Agency indicated that the Ministry of Foreign Affairs has commenced the process to have a plan prepared leading towards the construction of premises that accommodate the chancery and staff residences.

140. Unspent balances approximating G\$61.537M that existed at 31 December 2011 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 following are details:

Overseas Mission	Date of Refund	Foreign Currency US\$	Amount G\$'000
Guyana's Permanent Mission to the UN	05/04/2012	19,675.00	4,009
Guyana Embassy, Washington	08/05/2012	65,485.00	13,358
Guyana Consul General, New York	18/05/2012	50,880.00	10,366
Guyana Embassy, Ottawa	05/04/2012	31,311.00	6,313
Guyana Consul General, Toronto	23/04/2012	37,884.00	7,728
Guyana High Commission, London	Not refunded as at August 2012	28,035.00	5,728
Guyana Embassy, Cuba	Not refunded as at August 2012	8,585.61	1,754
Guyana Embassy, Brasilia	Not refunded as at August 2012	59,905.91	12,281
Total			61,537

*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. (2011/51)

141. The main bank accounts of the Missions listed in the table below were affected by a number of outstanding advances totalling \$13.035M, 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	4	US\$11,454.1	2,360
Guyana Consul General, New York	5	US\$1,423.08	289
Guyana High Commission, London	23	£13,116.02	4,102
Guyana's Permanent Mission to the UN	3	US\$4,925.36	1,015
Guyana Consulate, Brasilia	24	US\$25,704.91	5,269
Total			13,035

*Ministry's Response:* The Head of Budget Agency indicated that the Statements of Expenses amounting to G\$13.035M 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. (2010/52)

142. 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, Toronto	January - February 2011	06/05/2011	US\$20,592.15
Guyana Embassy, Brussels	January - February 2011	15/03/2011	€1,194.24
Guyana High Commission, London	January - February 2011	12/04/2011	£7,279.00
	March - April 2011	13/05/2011	£7,652.50
	May - June 2011	15/07/2011	£8,068.00
	July - August	14/09/2011	£7,560.00

*Ministry's Response:* The Head of Budget Agency indicated that the Missions have again been instructed to remit revenue by the third working day of the following month.

*Recommendation:* The Audit Office recommends that the Ministry of Foreign Affairs ensure that all revenues are remitted promptly to the Consolidated Fund. (2011/53)

AGENCY 11  
GUYANA ELECTIONS COMMISSION

Current Expenditure

Prior year matters, which have not been resolved

143. The Commission continued to be in breach of the Stores Regulations, as the Stores in Kingston and the Stores Bond at Coldingen revealed several discrepancies, a number of which were reported on in previous years. The following are details:

- Both Stores had quantities of unserviceable and expired items that were to be assessed and valued before disposal;
- Items in stock at the Kingston Stores were not properly stored to facilitate easy verification; and
- The Stores Bond at Coldingen was cluttered with items that had become obsolete, including:
  - ❖ 878 print cartridges and toners, which cost \$3.55M;
  - ❖ water soaked, expired, acid leak and /or corroded “D” and similar sized batteries to the value of \$528,525;
  - ❖ two 13-plate dry cell batteries, forty three 17-plate and eighty six 29-plate batteries valued at \$3.758M which had been certified as unusable;
  - ❖ 2,024 tins of expired air fresheners and 1,086 tins of baygon to the value of \$1.063M and \$933,960 respectively; and
  - ❖ A quantity of model 669 Polaroid films with an estimated value of \$16.153M.

*Commission's Response:* The Head of Budget Agency indicated that the Commission wrote the Chairman of the Valuation Department, Ministry of Finance, on the 13 July 2011, seeking the Department's expertise in assessing and valuing the unserviceable items before a recommendation is made to the Ministry of Finance to write off the obsolete items and dispose of the expired items. The Commission is still awaiting responses to their letters dated 13 July 2011 and 16 August 2012. In addition, a 100% physical verification has just been completed and reconciliation between the bin cards and the physical stock is currently in process and is expected to be completed by the end of the year.

*Recommendation:* The Audit Office recommends that the Commission (a) complete the reconciliation exercise so that your Stores record could be updated and submitted for audit inspection; and (b) with respect to obsolete items, a losses report should be submitted to the Finance Secretary to have the losses written off. (2011/54)

144. A stock of 268 cartons of Polaroid film with an estimated market value of \$30.485M was due to expire on 30 April 2007, but the Commission entered into an agreement, whereby a local firm would utilise and replace the stock at a later date. On 13 September 2007, ninety-four cartons with an estimated value of \$10.693M were declared spoilt by the other party to the agreement and were returned to the Commission while the difference of 174 cartons valued at \$19.792M were still outstanding. On 6 March 2010, the Commission received goods to the value of \$4.924M leaving a balance of \$14.868M outstanding.

*Commission's Response:* The Head of Budget Agency indicated that the Commission still intends to pursue legal action against ACME. However, this will only be possible if ACME acknowledges its indebtedness to GECOM and this has not been forthcoming.

*Recommendation:* The Audit Office again recommends that the Commission take legal action to recover the outstanding sum (including any interest due) on the agreement for utilisation of Polaroid films. (2011/55)

145. In 2009, there were seven outstanding advances totalling \$1.633M on the Commission's Standing Imprest. At the time of reporting, four advances totalling \$1.046M remained outstanding. The Commission had explained that:

- One officer with an advance outstanding in the sum of \$313,495 was now deceased. Thus the Commission had written to the Ministry of Finance in November 2011 requesting the debt to be written off;
- Two persons who were no longer employed by GECOM had submitted vouchers to clear advances totalling \$206,978. Vouchers in one submission were insufficient to clear the sum advanced, whilst the CEO had custody of the other voucher; 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 indicated that the Commission did carry out an internal investigation and the matter was reported immediately to the Brickdam Police Station upon discovering the loss.

*Recommendation:* The Audit Office again recommends that the Commission take appropriate action to conform to the regulations as they relate to issuing and clearing advances, while taking immediate steps to recover outstanding amounts. (2011/56)

146. Thirty-six cheques totalling \$8.282M for services rendered during 2010 and 2011 were still on hand at the Commission. Twenty of these cheques with a total value of \$6.294M were refunded to the Consolidated Fund on 14 September 2012, while the remaining sixteen had become stale-dated. Nonetheless, the retention of the cheques was contrary to the requirements of Section 43 of the Fiscal Management and Accountability Act (2003) and had resulted in overstatements of appropriation account balances.

*Commission's Response:* The Head of Budget Agency indicated that the cheques were held while seeking the whereabouts of the suppliers; however some suppliers have been paid while the remaining cheques have been sent to be updated and refunded to the Consolidated Fund.

*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. (2011/57)

147. For the period under review, a total of forty-nine payment vouchers for expenditure amounting to \$4.499M were not presented for examination. As a result, the scope of the audit was limited and a determination could not be made as to the propriety of the payments or whether value was received for the money spent. A similar situation had occurred in 2009 where at the time of reporting, twenty-nine payment vouchers for expenditure amounting to \$3.692M remained outstanding.

*Commission's Response:* The Head of Budget Agency advised that the Commission presented sixty-seven payment vouchers totalling \$29.354M for audit examination and verification out of the list of 116 missing payment vouchers. The Commission has since launched an aggressive effort to locate the remaining forty-nine payment vouchers totalling \$4.499M. Also, the Commission is still pursuing those missing twenty-nine payment vouchers from 2009.

*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. (2011/58)

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

Account Area - Payroll

148. The payroll records of the Commission revealed the following discrepancies:

- Five officers were overpaid net salaries totalling \$604,849, which included deductions amounting to \$148,727;
- Another five employees were not registered with the National Insurance Scheme. It should be emphasised that registration with the Scheme has implications for Social Security and other benefits; and
- Personal files were not always updated with the relevant information affecting the status and benefits relating to employees. This created difficulties during attempts to access pertinent information on members of staff.

*Commission's Response:* The Head of Budget Agency explained that the Commission will make every effort to avoid overpayment of salaries in the future. Also, the Commission (i) has taken steps to recover the overpayment of salaries which were as a result of late notification from the Field Officers; (ii) has since notified the employees about the urgency of joining the National Insurance Scheme so that payments made to NIS can be adequately applied; and (iii) is currently updating the personnel files of all employees.

*Recommendation:* The Audit Office recommends that the Commission (i) make every effort to locate the overpaid persons and engage deduction agencies, with a view to recovering the amounts overpaid; (ii) institute measures to ensure that registration of its employees are undertaken at the time of employment rather than at a later date; and (iii) initiate a review of the filing system to ensure that the measures are in place to update files in a timely manner so as to provide more efficient, effective and timely advice to the Central Accounting Unit and the Commission. (2011/59)

Account Area - Goods and Services

149. The Commission expended amounts totalling \$104.967M on security services, without having obtained the approvals of the National Procurement and Tender Administration Board (NPTAB), as required under the Procurement Act (2003). There was also a failure to provide the contract agreements between the firms, which resulted in an inability to determine the completeness and accuracy of the related expenditure.

*Commission Response:* The Head of Budget Agency advised that the Commission tendered, evaluated and recommended bids for security services in 2011; however the recommendation was not approved by Cabinet. The Commission has entered into security contracts for 2012 with NM Security Services and Strategic Action.

*Recommendation:* The Audit Office recommends that the Guyana Elections Commission take immediate action to conform to the statutory and regulatory requirements as they relate to the contracting for goods and services. (2011/60)

150. A sum of \$41.041M was expended on the purchase of fuel and lubricants. At the end of the period, an amount of \$2.179M was owed to GUYOIL for fuel supplies, but a subsequent payment of \$2.950M to the supplier that was recorded in the appropriation account resulted in an overstatement of the expenditure by \$771,512 and the supplier being overpaid. Nonetheless, the supplier was noted to have refunded the amount overpaid in January 2012.

*Commission's Response:* The Head of Budget Agency indicated that the Commission had prepared the cheque for the supplier and the payment was reflected in 2011 Appropriation Account. Payment was made in 2012.

*Recommendation:* The Audit Office recommends that the Commission (i) take action to ensure periodic reconciliation of its records with the supplier, while creating a basis for better supervision over the recording of the expenditure; and (ii) to ensure strict control over the acquisition of fuel especially at the end of the financial year and to facilitate adjustments of expenditure to avoid misstatements in the Appropriation Accounts. (2011/61)

151. Historical records for all motor vehicles under the Commission's control were produced, but these were not updated to include details of maintenance cost. In the circumstances, the Commission was not in a position to monitor the individual cost of repairs and to determine whether it was economical to retain or dispose of certain vehicles.

*Commission's Response:* The Head of Budget Agency advised that the Commission will strengthen the administrative aspect of the Transport Section and monitor the record keeping of maintenance of the fleet of vehicles.

*Recommendation:* The Audit Office recommends that the Ministry confirm to the stores regulations requiring the maintenance of historical records, while instituting effective controls to monitor maintenance costs of vehicles under its control. (2011/62)

### Capital Expenditure

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

152. Eleven digital cameras which were reported stolen from the Elections Commission Stores in 2005, was 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 this matter, however, to date only a letter of acknowledgement was received.



*Commission's Response:* The Head of Budget Agency indicated that the Commissioner is still awaiting the Police Report.

*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 losses report could be finalised with the Ministry of Finance. (2011/63)

AGENCY 13  
MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT

Prior year matters, which have not been resolved

Subhead 19007 – Project Development & Assistance

153. The sum of \$282M 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 2011, the full amount was 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. At the time of the submission of the 2010 audit report in September 2011, two hundred and ninety-four financial statements were received for the sixty-five NDCs in respect of various years. As at 31 December 2011, two hundred and twenty-one of these financial statements in respect of forty-eight NDCs were audited and are to be finalised. It should be noted that ten of the NDCs were never audited since their establishment.

154. Despite this legal requirement, a number of the Municipal and District Councils were still in violation of Section 177 of the Municipal and District Councils Act Chapter 28:01. 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 & 2007
New Amsterdam Town Council	1996	Incomplete Submissions for 1997 to 2010
Linden Town Council	1984	Incomplete submissions for 1985-2010
Anna Regina Town Council	1999	Submissions for 2000-2010
Rose Hall Town Council	1998	Submissions for 1999-2007
Corriverton Town Council	2001	Submissions for 2002-2007

## Capital Expenditure

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

#### Subhead 19006 - Infrastructure Development

155. The amount of \$213.000M was allocated for the provision of (1) completion of market tarmacs at Plaisance and Buxton, (2) completion of Tipperary Hall, Buxton and (3) construction of market at Mahaica and market tarmacs at Mahaica and Haslington. As at 31 December 2011, amounts totalling \$355.625M were expended on the following:

Description	Amount \$'000
Inter Departmental Warrants (IDW)	229,855
Works done at Plaisance, Buxton, Tipperary Hall, Mahaica and Haslington market tarmac	119,770
Rehabilitation of Barabina Community Road	6,000
Total	355,625

156. In relation to the construction of the Plaisance Market Tarmac with asphaltic concrete surface along shoulders and reinforced concrete kerb, Region 4, a physical verification was carried out on 27 August 2012 and based on the measurements taken on site and calculations overpayments totalling of \$1.234M were discovered.

*Ministry's Response:* The Head of Budget Agency has indicated that the contractor has committed to repay the overpayment.

157. A physical verification was also carried out on 27 August 2012 on the construction of a market tarmac at Haslington with an asphaltic concrete surface with reinforced concrete perimeter drains to the west and northern sides revealed overpayments totalling \$558,000.

*Ministry's Response:* The Head of Budget Agency has indicated that the contractor still has remedial works that are expected to be completed by 12 October 2012. The Ministry had retained the retention of \$1.492M until completion of the remedial works.

*Recommendation:* The Audit Office recommends that the Ministry carry out periodic reviews of the Ministry's works supervision process in order to deter future overpayments while taking action to recover same. (2011/64)

Subhead 19007 – Project Development & Assistance

158. The amount of \$282M was allocated for capital subvention to municipalities and local community councils. As at 31 December 2011, amounts totalling \$281.999M were expended on the following:

Description	Amount \$'000
Subvention to Neighbourhood Democratic Council	195,000
Subvention to Municipalities	65,000
Purchase of brush cutter, chainsaws, slashers, mist blowers	9,035
Purchase of 4 All terrain vehicles	4,500
Outboard engines	1,378
Motor cycles	1,233
Air conditioner, vacuum cleaner & microwave	1,176
Executive chair & desk	1,004
C.C.T.V, P.A system	841
Monark	1,175
Painting and repairs	1,300
Other	357
Total	281,999

159. However, included in the amount of \$65M representing subvention to municipalities were three cheques totalling \$25M which were not uplifted from the Accountant General's Department. As a result, the amount of \$25M was recorded in the Appropriation Accounts as expended and was not refunded to the Consolidated Fund in keeping with Section 43 of the FMA Act but was committed for use in 2012.

*Ministry's Response:* The Head of Budget Agency explained that cheques totalling \$25M will be released to Georgetown and Linden Municipalities, pending submission of completed work program.

*Recommendation:* The Audit Office recommends that the Ministry institute measures to ensure the full repayment to the Consolidated Fund of all amounts remaining unpaid at the end of each financial year. (2011/65)

160. A master inventory was not maintained for the items procured and distributed to the various regions which were in breach of the Stores Regulations. The items procured were also not marked to identify them as Government property.

*Ministry's Response:* The Head of Budget Agency explained that the master inventory is being updated and the marking of property is in progress.

*Recommendation:* The Audit Office recommends that the Ministry institute measures to ensure that a master inventory is maintained to give details of the locations of assets, among other things and the timely marking of all assets acquired. (2011/66)

AGENCY 16 & DIVISION 551  
MINISTRY OF AMERINDIAN AFFAIRS

Current Expenditure

Prior year matters, which have not been resolved

161. The Ministry was still to recover an overpayment of \$242,750 that occurred in 2008 on a contract for works on the female dormitory and administration building at the Amerindian Hostel in Georgetown, which had an agreed sum of \$1.736M. The Ministry had requested a refund, but the contractor was now deceased.

*Ministry's Response:* The Head of Budget Agency indicated that the Ministry has written to the Attorney General on 29 June 2012 for legal advice on how to proceed with this matter.

*Recommendation:* The Audit Office recommends that the Ministry make every effort to promptly follow-up this matter with the Attorney General. In addition, the Finance Secretary should be written to with a view of writing the overpayment off as a loss. (2011/67)

162. During the period under review, two officers who were dismissed in August 2011 were overpaid salaries totalling \$54,685, including national insurance deductions amounting to \$2,702. This increased the outstanding overpayments in this regard to \$158,015, after considering salaries amounting to \$103,330 that were overpaid to an employee in 2009. At the time of reporting, the amounts were still outstanding despite reminders sent to the employees and assistance sought from the Commissioner of Police.

*Ministry's Response:* The Head of Budget Agency explained that the Ministry has written to the Commissioner General, Guyana Revenue Authority and the Manager, National Insurance Scheme to recover all overpaid deductions, whilst the Commissioner of Police was also written to for assistance in locating the former employees.

*Recommendation:* The Audit Office recommends that the Ministry make every effort to follow-up this matter with the respective agencies and the Guyana Police Force. (2011/68)

163. For the period under review, eighty-three payment vouchers totalling \$118.501M were unavailable for scrutiny. The vouchers, which included fifteen capital expenditure transactions valued at \$107.021M, were not located even though several searches were undertaken. This was reminiscent of previous years where vouchers were lost or had gone missing for long periods of time. The absence of the payment vouchers and supporting documents resulted in a failure to determine whether the expenditure was properly incurred and value received for the sums expended. The table below gives details of vouchers that were still outstanding at the time of reporting.

Year	Nº of Vouchers	Total \$'000
2009	3	2,652
2010	31	6,602
2011	83	118,501
Totals	117	127,755

*Ministry's Response:* The Head of Budget Agency explained that the Ministry is still in the process of locating these payment vouchers.

*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 can be presented in a timely manner for audit scrutiny. (2011/69)

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

Account Area - Employment Costs

164. An examination of the personal files for new employees for the period under review revealed that pertinent information relating to payment of salary for twenty-three officers could not be ascertained. As a result, the accuracy and validity of the amounts paid to the officers could not be verified.

165. An examination of the NIS register revealed that as at 31 December 2011, eleven employees were without NIS numbers. One of the officers was employed as far back as 2002. It should be emphasised that non-registration with the National Insurance Scheme has implications for social security and other benefits for the employees, therefore steps should be taken to have the employees registered without delay.

166. Over the financial period, a sum of \$4.792M was expended on dietary supplies for the Amerindian Hostel and the Students Dormitory, Liliendal. However, there was no evidence that tender procedures were followed in the procurement of the goods.

*Ministry's Response:* The Head of Budget Agency explained that this was due to an oversight and will adhere to the procurement regulations.

*Recommendation:* The Audit Office recommends that the Ministry strictly adhere to the procedures as instructed in the Procurement Act. (2011/70)

167. A sum of \$6.465M was expended on repairs and replacement of spare parts to vehicles operated by the Ministry. However, historical records were not maintained as required to capture the related maintenance costs of vehicles owned and operated by the Ministry. In the circumstances, the Ministry was not in a position to monitor the individual cost of repairs and to determine whether it was economical to retain or dispose of certain vehicles.

*Ministry's Response:* The Head of Budget Agency indicated that Historical Record for vehicles were maintained but not updated.

*Recommendation:* The Audit Office recommends that the Ministry ensure that there is full compliance with the requirements of the Stores Regulations № 26. (2011/71)

168. 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 the payments made. However, the Ministry failed to adhere to this requirement, since a review of the records revealed that cheque orders were cleared on an average of thirty days later than required. Further, up to time of reporting there were 101 cheque orders valued \$49.155M that remained outstanding in relation to the period under review.

*Ministry's Response:* The Head of Budget Agency indicated that efforts are ongoing to have these cheque orders cleared.

*Recommendation:* The Audit Office recommends that the Ministry put systems in place to ensure the clearance of cheque orders within the stipulated sixteen days deadline. (2011/72)

### Capital Expenditure

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

169. During the year under review, amounts totalling \$14.928M were expended on twelve projects for the construction of (a) a village office at Karrau, (b) landings and walkways at Moruca and Santa Cruz, (c) multipurpose buildings at Katoka, Sawariwau and FlyHill, (d) corrals at Churikadnau and Bashauzon, (e) a benab at Karasbai, (f) a community centre at Rupanau, and (g) guest houses at Santa Cruz and Taushida. However, up to the time of reporting, progress reports on these projects were not provided for examination, with the result that verification exercises could not be planned or executed. The table below gives details of the projects finances during the period.

No	Project Description	Location	Amount \$'000
1	Village Office	Karrau	1,500
2	Landing & Walkway	Moruca	500
3	Landing & Walkway	Santa Cruz	500
4	Multipurpose Buildings	Katoka	1,500
5	Multipurpose Buildings	Sawariwau	1,500
6	Multipurpose Buildings	FlyHill	1,500
7	Corrals	Churikadnau	300
8	Corrals	Bashauzon	300
9	Benab	Karasabai	1,000
10	Community Centre	Rupanau	1,500
11	Guest House	Santa Cruz	1,500
12	Guest House	Taushida	1,500
Total			13,100

*Recommendation:* The Audit Office once again 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. (2011/73)

*Subhead 14001 - Amerindian Development Fund*

170. The sum of \$103M was budgeted for the Amerindian Development Fund. A Supplementary Provision was approved in the sum of \$500M giving a revised Allotment of \$603M. The Appropriation Account revealed that \$602M was expended, but further checks revealed that the Supplementary Provision of \$500M was deposited intact into the Amerindian Purposes Fund Account between September 2011 and January 2012. The Ministry provided vouchers and documents to support the utilisation of the amount, but because of the state of record keeping the transactions could not be properly validated. 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.

171. 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 \$103.109M as at 31 December 2011. 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, which was done up to November 2009, reflected an unreconciled 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.

*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 May 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. (2011/74)

172. An examination of expenditure on the Amerindian Purposes Fund revealed the following unsatisfactory features:-

- Strict control procedures were not exercised in the receipt and distribution of goods or assets purchased for Amerindian Villages. For example, even though acquisitions were recorded in the stock ledger, no annotation was made when the items were transferred to the various Amerindian villages;
- Equipment, tools and other items purchased for Regions/Villages were not inventoried; and
- There was no segregation of duties since the Accountant was tasked with the responsibility of managing the Amerindian Purposes Fund, and also was the signatory on the cheques, charged with writing up the cashbook and the preparation of the bank reconciliation statements;



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

Account Area - Office Furniture and Equipment

173. A quantity of furnishings was acquired at a cost of \$11.920M for the Ministry's Head Office and Student Dormitory at Liliendaal. However, a sample of ten transactions revealed that furniture and equipment, such as, hot and cold water dispensers, pressure washer, HP laser jet printer, scanner, etc. to a total value of \$7.547M were not inventoried or marked for identification as Government property.

Other Matters

174. The Ministry's appropriations were affected by fifty-seven cheques with a total value of \$181.002M, which remained unpaid at 31 December 2011. The following was discerned in an attempt to account for the cheques:

- (a) Thirty-one cheques totalling \$154.751M, which had become stale-dated were updated by the Accountant General's Department and used to finalise transactions in 2012;
- (b) Fourteen cheques totalling \$21.860M remained unclaimed at the Ministry of Finance; and
- (c) Four cheques with a face value of \$2.980M in relation to capital expenditure were retained by the Ministry.

175. Not only were the Appropriation Accounts for 2011 overstated by the related unexpended amounts, but the Ministry was in breach of the requirements of Section 43 of the Fiscal Management and Accountability (FMA) Act.

AGENCY 21  
MINISTRY OF AGRICULTURE

Current Expenditure

Prior year matters, which have not been resolved

176. The Ministry continued to expend amounts voted as subvention and capital provision for the National Drainage and Irrigation Authority (NDIA). For the year under review, amounts totalling \$4.037 billion were expended on these provisions with an amount of \$2.809 billion being used from the current provision. Similarly, for the previous reporting period, amounts totalling \$2.982 billion were expended, 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 2011 prepared and submitted for audit. A 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. (2011/75)

Account Area - Payroll

177. During the period under review, the sum of \$221,469 including deductions totalling \$55,232 was overpaid to one officer. However, the sum of \$33,756 was recovered leaving a balance of \$187,713. Similarly, in 2010 two instances were observed where there were overpayments of salaries totalling \$149,857, including deductions amounting to \$52,453 to one officer. At the time of reporting the sum of \$47,271 was recovered leaving a balance of \$101,583. Also, for the year 2009, salaries totalling \$1.855M were overpaid. The Ministry was able to recover or clear amounts totalling \$1.013M leaving a balance of \$842,242 in respect of 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 acknowledging 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 stringent follow-up action 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 to the Accounts Department. (2011/76)

178. In addition, since the introduction of the Integrated Financial Management and Accounting System (IFMAS) in 2004, the Ministry of Finance urged that cash payments of salaries be minimised, and that a phased approach be taken towards including all employees under the bank deposit system as stipulated by the Ministry of Finance circular No 3/2003 dated 29 September 2003. The Ministry has not fully observed this procedure, in that cash payments were still considerably high. An examination of the payroll revealed that cash payments to eighty-eight employees amounted to \$11.549M for December 2011.

*Ministry's Response:* The Head of Budget Agency advised that the Ministry will implement systems to ensure staff are paid salaries through their bank accounts effective from October 2012.

*Recommendation:* The Audit Office recommends that the Ministry vigorously continue to work towards minimising the payment of salaries by cash, and implement fully, the bank deposit system as stipulated by circularised instructions. (2011/77)

#### Account Area - Goods and Services

179. During the period under review, the Ministry purchased fuel in the sum of \$326.063M, however, \$22.993M represented overpayments on four accounts, while the sum of \$52.766M related to under payments to the suppliers. As a result of these circumstances, the expenditure in the Appropriation Account was misstated by \$29.773M. Similarly, for the preceding period, 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. (2011/78)

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

180. In relation to the National Drainage and Irrigation Authority (NDIA) the sum of \$365M was expended on the supply of fuel for the period under review. However, it was observed that the Ministry of Agriculture failed to observe the procedures of the Store Regulations and S/T Circular № 4/1997 dated 1997/02/10 for the efficient controls, operations and proper maintenance of machinery and equipment listed below:

Machinery/Equipment	Quantity
Excavators	52
Pumps (mobile/axial)	44
Bulldozers	7
Pontoons	6
Aluminium Boats	3
Draglines	1
Total	113

181. The following observations were made:

- From a total of fifty-two excavators maintained by the NDIA, thirty-nine log books were submitted; hence, it could not be determined whether thirteen of these machineries were operational. The Head of Budget Agency explained that eleven excavators were assigned to Region Nos 2 and 6. Nine log books were subsequently presented in relation to these eleven excavators, leaving a total of four log books still to be presented for audit scrutiny;
- Examination of these log books revealed that they were not properly written up by the Operators, nor was there evidence that the Operators were monitored by the Contractors; also, there was no evidence that the Engineers regularly authorised the issuance of fuel and spares by way of entries in the logbooks;
- The NDIA has failed to maintain historical records and log books for forty-four pumps, seven bulldozers, three aluminium boats, and one dragline. The Head of Budget Agency explained that twenty-eight pumps were assigned to Region Nos 2, 3, 4 and 6; whilst three bulldozers were assigned to Region Nos 2 and 6. Eight and three log books were subsequently presented in relation to the twenty-eight pumps and seven bulldozers, respectively; and
- Quantities of fuel were issued to contractors in the Regions in bulk, however, no stock ledger was maintained to record these issues nor there sequentially numbered Internal Stores Requisitions prepared to account for the issues from the bulk storage in the Regions. Also, there was no reconciliation of the usage of fuel compared with the amount received by the contractors to accurately disclose whether the full amount was utilised efficiently.

*Ministry's Response:* The Head of Budget Agency explained that:

- Twelve of the fifty-two excavators were assigned to Regions № 2 and № 6. These twelve excavators are under the operation and supervision by those Regions and the log books are written up and maintained by the Regions;
- Twenty-eight of the forty-four pumps were assigned to Regions 2, 3, 4 and 6. These 28 pumps are under the operation and supervision by those Regions and the log books are written up and maintained by the Regions;
- Three of the seven bulldozers are assigned to Regions 2 and 6. These three bulldozers are under the operation and supervision by those Regions and the log books are written up and maintained by those Regions; and
- The December 2011 report for the utilisation of fuel was submitted for reconciliation. Notwithstanding this, the NDIA would take the necessary action to obtain the outstanding reports and submit same for audit scrutiny.

*Recommendation:* The Audit Office recommends that the Ministry put measures in place to ensure stricter supervision and control over the issuing of fuel to the Regions for its fleet of machinery and equipment; and that log books are maintained for all of its vehicles and equipment, and submitted for audit examination when requested. (2011/79)

#### Other Matter

182. 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 2011 and had failed to refund the related amounts. This situation had resulted in the Appropriation Accounts being overstated via 113 cheques valued \$102.879M. These cheques were paid during 2012 with the approval of the Accountant General.

*Recommendation:* The Audit Office recommends that the Ministry take immediate action to ensure compliance with the provisions of the Fiscal Management and Accountability Act (2003) as it relates to unspent balances. (2011/80)

## Capital Expenditure

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

#### *Account Area - Crops and Livestock Support Services (Extension Services)*

183. 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. At the time of reporting, only one printer was presented for verification.

*Ministry's Response:* The Head of Budget Agency explained that a significant amount of assets from the Georgetown location were either lost or damaged.

*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. (2011/81)

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

#### *Subhead 13016 - National Drainage and Irrigation*

184. The sum of \$995M was allocated for the National Drainage & Irrigation Authority for the completion of drainage structures at Lonsdale, Abary and Cottage, completion of infrastructural works at Evergreen, construction of revetment, regulators and other structures at Mainstay, Evergreen, La Belle Alliance, Vreed-en-Hoop, Capoey and Johanna Cecelia, rehabilitation of structures at Bagotsville, Boerasirie Conservancy, Zeelandia and Wakennam, monitoring, security and remedial works at East Demerara Water Conservancy, purchase of excavator and drainage pumps. A supplementary allotment amount of \$500M was granted, bringing the total revised allotment to \$1.495 billion. For the period ended 31 December 2011, the sum of \$1.228 billion was expended on the payment of contracts amounting to \$1.227 billion and the purchases of office furniture which valued \$1.128M.

AGENCY 23  
MINISTRY OF TOURISM, COMMERCE AND INDUSTRY

Prior year matters, which have not been resolved

185. The Ministry continued to incur significant costs in the hiring of taxis. The Head of Budget Agency had indicated that the Department only has two vehicles available so they are constrained to use taxi services to efficiently carry out its operations. See table below:

Name of Taxi Service	2009 \$'000	2010 \$000	2011 \$'000
Indian Chief	-	144	5,089
R & T Taxi Service	7,471	7,153	3,046
Green Ice	752	2,750	2,979
Courtesy Transport	5,538	-	-
Total	13,761	10,047	11,114

186. However, a cost analysis of the use of taxis was prepared by the Ministry and it was revealed that there will be savings in funds expended to transport staff in the execution of their duties.

*Recommendation:* The Audit Office recommends that the Ministry should take steps to purchase vehicles which would be more economical. (2011/82)

187. The Ministry was still to recover the amount of \$83,526 remaining from salaries overpaid to four employees.

*Recommendation:* The Audit Office recommends that the Ministry renew its efforts with a view to recovering the outstanding overpayments. (2011/83)

Capital Expenditure

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

Subhead 47003 - Bureau of Standards

188. The amount of \$10.5M was budgeted for the Guyana National Bureau of Standards (GNBS) for the purchase of a mass comparator. The GBBS is subjected to separate audit and reporting, however, audit checks at 30 December 2011, revealed that an amount of \$9.030M was expended on the purchase of this item resulting in the savings of \$1.470M. As a result of the savings, the Bureau solicited and got approval to purchase 10 stainless steel 50 kg weights and 2 transport cases. At the time of audit inspection in June 2012, these items were not received.

Account Area - Buildings

189. The sum of \$10M was allocated for the construction of fence and drains at National Exhibition Centre. As at 31 December 2011, amounts totalling \$9.980M was expended on the following.

Description	Amount \$'000
Construction of Western Perimeter Fence	8,593
Palling of drain	1,387
Total	9,980

190. In relation to the pall-off to sections of internal drains of the National Exhibition Centre, Sophia and the construction of the western perimeter fence, physical verifications carried out on 27 August 2012 revealed that the drain and fence were incomplete resulting in overpayments of \$193,500 and \$1.229M, respectively as follows:

Item	Description	Qty Paid	Qty Found	Unit	Diff.	Rate \$	Amount Over Paid \$
C.	Bill № 3 Measured Works: 12 ½ gauge galvanized razor wire to top of fence on 3 № ¼ dia. MS bars	484	355	Lin. yd	129	1,500	193,500
Total							193,500

Item	Description	Qty Paid	Qty Found	Unit	Diff.	Rate \$	Amount Over Paid \$
A.	Bill № 3 Measured Works 4"x2" GH Posts; 5' - 0 long; 5' - 0 centers	2,500	295	lin. ft	2,205	180	396,900
B	12"x1" GH runner	2,800	286	sq. ft	2,514	270	678,780
C	4'x2" GH runner	605	0	lin.ft	605	180	108,900
D.	Prepare and apply three (3) coats Epotar	318	97	sq.yd	221	200	44,200
Total							1,229,780

*Ministry's Response:* The Head of Budget Agency explained that the contractor has started to complete the unfinished portion of works as they relate to the pall-off of drains and construction of the Western Perimeter Fence at the National Exhibition Centre

*Recommendation:* The Audit Office recommends that the Ministry carry out period reviews of the Ministry's works supervision process in order to deter such overpayments. (2011/84)



AGENCY 31  
MINISTRY OF PUBLIC WORKS AND COMMUNICATION

Current Expenditure

Prior year matters, which have not been resolved

Account Area - Goods and Services

191. In respect of fuel and lubricants purchased, the Ministry acquired quantities valued at \$32.616M from GUYOIL for the period under review. As at 31 December 2011, the supplier was indebted to the Ministry in the sum of \$2.364M, as a result of advance payments for fuel supplies. The indebtedness resulted in the consequential overstatement of the Appropriation Account.

*Ministry's Response:* The Head of Budget Agency explained that in respect of the amount of \$2.364M, the Ministry has only one account and payment is made directly to GUYOIL Head Office at Waterloo Street, Georgetown. However, fuel and lubricants are provided at different locations – Kitty, Regent Street and Providence. Because fuel is paid for in advance there would always be amounts due for fuel to be supplied by GUYOIL. Nevertheless, the fuel account is reconciled by comparing the records of the Ministry with those of GUYOIL.

*Recommendation:* The Audit Office had recommended that the Ministry take action to ensure periodic reconciliation of its records with the supplier for better accountability of expenditure. (2011/85)

Account Area - Revenue

192. The rental register for government flats revealed that twenty flats were available at Echilibar Villas, of which thirteen 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 ten officers owed arrears rental as at 31 December 2011, which amounted to \$10.133M.

*Ministry's Response:* The Head of Budget Agency explained that it is true that rental in the sum of \$10.133M is owed by Tenants occupying Government Quarters. They have been written to in order to settle their indebtedness. Follow-up action will be pursued.

*Recommendation:* The Audit Office again 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. (2011/86)

## Capital Expenditure

### Subhead 14005 – Miscellaneous Roads

193. An amount of \$248,987 was 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 over paid in 2004 on the construction of earthen embankment at Tranquility Hall/Voorzigtigheid 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 with regard to the overpayment for works on the road at Duke Street, Hague, by the Regional Administration, Region 3, I am again pursuing the matter with the Regional Executive Officer, Region 3 seeking his assistance to recover the sum of \$248,902. It should be noted that this overpayment occurred since 2004 and since then there have been changes in Regional Executive Officers, at least four (4) of them, with whom we have been pursuing this matter.

In relation to the overpayment of \$1.113M in 2004 in the construction of the earthen embankment at Tranquility Hall/Voorzigtigheid, I am pursuing the matter with the Finance Secretary for the write-off of this amount as recommended by the Audit Office.

*Recommendation:* The Audit Office again recommends that the Ministry continue its follow-up action, with a view to bringing the matters to closure. (2011/87)

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

#### Account Area - Work Services Group (Administration and Salaries)

194. The Ministry did not entirely adhere to the stores accounting procedures with regards to the maintenance of master and sectional inventories. A master inventory was not maintained for the entire period under review, while sectional inventories were not maintained for all departments and/or sections within the Ministry. Further, the sectional inventories were not updated to record items acquired during the period under review, which were also not marked to properly identify them as Government property.

*Ministry's Response:* The Head of Budget Agency explained that Master and Sectional Inventories have been updated. Permanent Stores are now being marked to identify them as Government property.

*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. (2011/88)

195. At the time of inspection, six payment vouchers totalling \$23.423M for the Works and Services Group were not presented for audit scrutiny. In the circumstances, the propriety of the related transactions, in addition to the completeness and accuracy of amounts expended and whether value was received for money spent could not be determined. There were also ten payment vouchers amounting to \$670,187 in relation to 2010 expenditure that remained outstanding to date.

*Ministry's Response:* The Head of Budget Agency explained that efforts are being made to locate the remaining vouchers. In the meantime the Accountant General has been requested to furnish the returned cheques for the remaining missing vouchers to confirm that payments have been acknowledged. Similarly, the Accountant General has been requested to furnish the return cheques in respect of 2010.

*Recommendation:* The Audit Office again recommends that the Ministry take all necessary measures to review the controls in relation to accounting for vouchers and ensure the security and retention of all vouchers for audit examination. (2011/89)

#### Account Area - Payroll

196. A review of payroll transactions in relation to five employees, who were either dismissed, retired or transferred during the period under review, revealed that an employee was overpaid a sum of \$72,992, which included deductions totalling \$20,553.

*Ministry's Response:* The Head of Budget Agency explained that efforts will be made to contact the former employee to have the overpaid salary refunded.

*Recommendation:* The Audit Office recommends that the Ministry take action to have the full amounts recovered and properly brought to account. (2011/90)

#### Account Area - Goods and Services

197. The discrepancies below were noted during an examination of a random sample of vehicles owned and operated by the Ministry:

- According to the registration, the Ministry acquired a Toyota Carina AT192 vehicle, registration number PJJ 3886, on 3 November 2004. The vehicle was subsequently sold to a construction manager of a Chinese construction firm that had executed works on the International Conference Centre, which was funded through a grant from the People's Republic of China. The sale, which netted \$1.240M, took place even though evidence indicated that the Ministry had full ownership. Without producing evidence to the contrary, a senior functionary within the Ministry on 5 June 2012 gave credence to the sale and advised the Head of Budget Agency to facilitate the transfer of the property. Even though the transfer has been held in abeyance, the whereabouts of the vehicle was unknown to the Ministry and from all appearances was released into the custody of the purchaser since July 2009.

- Two trucks, with respective registration numbers GMM 8442 and GMM 8443, were both reflected as serviceable in the records of the Ministry. According to personnel from the Ministry's mechanical workshop the latter was damaged in an accident, but this claim was not supported by an accident report or any other documentary evidence. However, both trucks were cannibalised, reportedly on oral instructions of the Head of Budget Agency, without the requirements for disposal of such assets being satisfied in keeping with stores regulations. There was also no evidence to indicate the current location of removed parts, what necessitated the removal or transfers and/or to establish the propriety of the processes. Another vehicle, registration number PDD 6832, was also stripped of parts without the relevant documentation and/or conformity to the regulatory requirements.

*Ministry's Response:* The Head of Budget Agency explained that vehicle PJJ 3886 was purchased by the Construction Manager of China Civil Engineering Construction Corporation (CCECC), the Contractor for the construction of the International Conference Centre which was funded by a Grant from the People's Republic of China. The three vehicles GMM 8443, GMM 8442 and PDD 6832 were considered uneconomical to operate and efforts were being taken to dispose of them. At the same time the trucks which were acquired from China through National Hardware were down because of scarcity of parts. As a result, parts were taken from these unserviceable vehicles to make the Chinese trucks operational.

*Recommendation:* The Audit Office recommends that the Ministry take the necessary steps to account for vehicle PJJ 3886 and present the unserviceable vehicles approval from the Ministry of Finance and cannibalisation record for audit examination. (2011/91)

#### Account Area - Grants

198. The Ministry of Finance requires that Budget Agencies undertake "a comprehensive analysis/review" of the performance of subvention and semi-autonomous agencies, in addition to the preparation of "a comprehensive work plan". To complement this, each agency was required to provide "a report justifying monthly releases requests", among other things. However, the Ministry disbursed \$50.0M under this accounting area as subsidies and contributions to one local organisation, without evidence to indicate that there was compliance with the stated requirements.

*Ministry's Response:* The Head of Budget Agency explained that the sum of \$50M was disbursed to Transport and Harbours Department to meet operational costs including the purchase of fuel. The Department has been requested to provide the relevant details.

*Recommendation:* The Audit Office recommends that the Ministry take all necessary steps to submit the relevant details for verification. (2011/92)

### Stores and Other Public Property

199. The following breaches of the Stores Regulations were noted at the Ministry's Stores located at Fort Street Kingston:

- (a) The stores was not kept in a manner to permit easy access to the various items in stock;
- (b) Bin cards were not maintained at the Store to record the receipts and issue of items of stock;
- (c) Stock ledgers were not maintained by the Central Accounting Unit as a measure of control and to provide a basis for reconciliation; and
- (d) A stock count was conducted together with storekeeping personnel, who also authenticated the results of the count. From a sample of seventy-one items of stock, covering stationery, tools, electrical, mechanical and janitorial stores, there was a 94% discrepancy rate resulting from thirty-two instances of excesses and thirty-five instances of shortages.

*Ministry's Response:* The Head of Budget Agency explained that: (a) the Stores were not kept in an accessible manner because there is not sufficient storage space to pack/stock items. Plans are in train to extend the Stores in 2013; (b) bin cards will be introduced; (c) there are also plans to extend and computerise the Stores; and (d) items in the Stores were in excess due to the fact that items were being brought into the Stores the day before the Auditors made their physical check. However, all bills for those items were not entered into their respective ledgers at that time. The Ledgers are now updated. A review of the stock was carried out and there is no shortage.

*Recommendation:* The Audit Office recommends that the Ministry institute measures to guarantee proper accountability for items of stock, while ensuring full compliance with the requirements of the Stores Regulations. (2011/93)

### Capital Expenditure

#### Account Area - Sea Defence

200. The works on the 550 meters of rip-rap sea defense between Abary and Profit on the West Coast Berbice, which was awarded at a price of \$268.803M, was still at mobilisation stage when inspected on 20 September 2011, with the completion of some temporary works that were valued at \$20.638M. These works were still incomplete when visited for a second time on 12 July 2012, even though on this occasion works to a value of \$159.806M were completed. It therefore appears that the contractor had not exercised sufficient diligence in the execution of the works. The completion date was also extended by over one year to 31 October 2012.

*Ministry's Response:* The Head of Budget Agency explained that the contractors were given a period to complete the work at Abary/Profit subsequent to site inspection by the team of officials from WSG and the Audit Office. However no works were done between December 15, 2011 and January 31, 2012; this was due to the excessive rainfall during the period. It must be noted that some amount of work was completed by the contractor which was evaluated. From the progress made, we are anticipating a revised completion date of October 31, 2012. Liquated damages would be applied on this contract. There was no further payment made to the contractor other than what was stated in the Audit Report.

*Recommendation:* The Audit Office recommends that the Ministry carry out critical reviews of the work in progress in order to determine why works are progressing so slowly. (2011/94)

Account Area - Roads and Bridges

201. As in the previous accounting area, roads were also affected by overpayments, mainly as a result of the over certification of measured works. Of the twelve projects examined, discrepancies were observed in the three projects listed in the table below.

Project	Contract Sum \$'000	No of Discrepancies	Value Paid \$'000	Value Found \$'000	Difference \$'000
Fourth and Fifth Streets, Beehive	6,884	26	6,947	4,919	2,028
Middle Road, Cove and John & South of Public Road, East Coast Demerara	8,812	13	8,748	7,219	1,529
Road at DD Sideline Dam, Beehive	14,738	3	461	385	76
Total	30,434	42	16,156	12,523	3,633

*Ministry's Response:* The Head of Budget Agency explained that:

- (a) Fourth and Fifth Streets, Beehive, and (b) Middle Road, Cove and John & South of Public Road, East Coast Demerara - The observations are correct. The two contractors will be written to, to refund the overpayments. It should be noted that this matter was discussed with the said contractors and they have agreed to refund the overpayments to the Ministry; and
- (b) Road at DD Sideline Dam, Beehive - it was an oversight of the contractor and he is committed to completing all outstanding works under this project, which would cover the G\$76,120 stated as an overpayment.

*Recommendation:* The Audit Office recommends that the Ministry take appropriate action to determine the reasons for the discrepancies, while taking action to recover overpayments identified. (2011/95)

AGENCY 41  
MINISTRY OF EDUCATION

Current Expenditure

Prior year matters, which have not been resolved

202. The Ministry had still not recovered the outstanding amounts of \$13.188M, which was over-paid to employees of the Ministry for the years 2006 - 2010. For the period under review, a total of fourteen transactions relating to pay change directives for resignations, retirements, transferrals, maternity leave and deceased were forwarded late to the Central Accounting Unit of the Ministry, resulting in overpaid salaries totalling \$1.704M, bringing the total overpayments to \$14.892M. At the time of reporting, the Ministry was unable to make any recovery.

	Details of Overpayment				Balance (A+B-C) \$'000
	Net salaries (A) \$'000	Deductions (B) \$'000	Total (A+B) \$'000	Recovered (C) \$'000	
2006	6,253	Unknown	6,253 <sup>+</sup>	4,291	1,962 <sup>+</sup>
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
2011	1,107	886	1,704	Nil	1,704
Totals	26,985	8,989 <sup>+</sup>	35,685 <sup>+</sup>	20,793	14,892 <sup>+</sup>

<sup>+</sup> Denotes that the amount is to be increased by an undetermined amount of deductions

*Ministry 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 address of guilty teachers/public officers with the intention to publish those details in the press as a means to recovering these overpaid salaries. The Ministry has succeeded in reducing the total sum from previous years. Efforts are continuing in this regard.

*Recommendation:* The Audit Office once again recommends that the Ministry 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. (2011/96)

203. A financial loss of \$136,637 that was suffered by the Ministry in 1997 was still not resolved and a decision was 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.

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

*Recommendation:* The Audit Office once again recommends that the Ministry seek the advice of the Finance Secretary to determine the way forward. (2011/97)

204. The Ministry had 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 2011, there were 106 cheque orders totalling \$192.071M which remained outstanding. This situation was compounded by an outstanding balance of two cheque orders valued at \$14.367M for the year 2010.

*Ministry's Response:* The Head of Budget Agency indicated that with respect to the timely clearing of cheque orders: (a) warning letters were 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 section/units; and (d) withholding of salaries of defaulters.

*Recommendation:* The Audit office once again recommends that the Ministry make special efforts to adhere to circularised instructions in relation to the clearing of cheque orders. (2011/98)

205. The Ministry was still to recover amounts totalling \$4.116M that were outstanding on transactions for the years 2000 and 2001 as shown hereunder:

- 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 requested to refund the advance.
- A difference of \$2.043M still remained outstanding from transactions undertaken by an expediter of the Ministry, who during his tenure of duty, made payment of various amounts to suppliers without the receipt of the goods. The initial discrepancy amounted to \$5.243M, but during the years 2002 and 2003, items to the value of \$3.2M were delivered.

*Ministry's Response:* The Head of Budget Agency indicated that the Ministry will approach the Financial Secretary to seek a speedy resolution of these issues.

*Recommendation:* The Audit Office once again recommends that the Ministry seek the advice of the Finance Secretary on how to proceed expeditiously, given that the discrepancies have not been resolved over the last ten years. (2011/99)



## Other Matters

### Stores and Other Public Property

206. The Ministry continued to be in breach of the requirements of the Stores Regulations in respect of the following observations:

- (a) A master inventory was not maintained for the items procured and distributed to the various Departments, Sections and Schools, and at the time of reporting the Ministry was in the process of compiling a Master and Sectional Inventory and the marking of the assets was ongoing; and
- (b) The Ministry continued during 2011 to distribute capital items to various Institutions, Colleges, Schools and other agencies without having them entered into the goods received book or inventory. Permanent stores or assets were also not marked to identify them as Government property.

*Ministry's Response:* The Head of Budget Agency acknowledged the finding and the Ministry is presently compiling the Sectional and Master Inventories and is also in the process of marking all items. The exercise is expected to be completed in November 2012.

*Recommendation:* The Audit Office recommends that 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. (2011/100)

207. A survey of stores carried out in June 2012 at the Central Accounting Unit, 68 Brickdam, NCERD, Book Distribution Unit (BDU), Guyana Industrial Training Centre (GITC), and Government Technical Institute (GTI) revealed the following:

- (a) Section 6 (1) and 6 (2) of the Stores Regulations were breached, in that, the Central Accounting Unit did not maintain stores ledgers to account for and provide a basis for reconciliation between Stores at 68 Brickdam, NCERD, GTI, GITC, LTI and BDU and bin cards to record the receipts and issues of capital purchases were either not maintained or was not properly maintained. As a result, vital control mechanisms to ensure proper accountability for assets were not in place;
- (b) As was previously reported, there continued to be differences between the physical count of text books of various titles and that of the bin cards maintained at the BDU Stores. A physical count conducted in July 2012 revealed twenty one instances of shortages, seventy-seven instances of excesses and thirty-five instances where bin cards were not maintained;

- (c) In 2011, there was no segregation of duties at the BDU. The Storekeeper at the BDU Stores was noted to be responsible for the maintenance of stock ledgers and bin cards. However, the Regulations require that stock ledgers be maintained by the Accounting Unit to form a reliable basis for reconciliation with the bin cards at the Stores; and
- (d) The BDU Stores was again in breach of Section 34 of the Stores Regulations as its record of gifts received was not in conformity with Form 18 prescribed in the Regulations. Further, there was no evidence that the appropriate action was taken to have the gifts recorded in the country's accounts.

*Ministry's Response:* The Head of Budget Agency 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. 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 once again recommends that the Ministry adhere strictly to the requirements of the Stores Regulations at all times. (2011/101)

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

*Account Area - Salary*

208. For the period under review, thirty-eight employees were without National Insurance Scheme (NIS) numbers, prompting suspicions that these employees may not have been registered with the Scheme. It should be emphasised that the failure to register employees with the Scheme, has implications for their social security and other benefits.

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

*Recommendation:* The Audit Office recommends that the Ministry ensure that all employees are registered with the National Insurance Scheme. (2011/102)

*Account Area - Fuel and Lubricants*

209. The amount of \$26.700M was budgeted for Fuel and Lubricants. Of this amount, \$26.643M was expended under the Ministry's five programmes. However, log books were not presented for fourteen of the thirty-one serviceable vehicles within the Ministry's fleet. In a related matter, historical records were maintained for only twenty-three of the vehicles.

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

*Recommendation:* The Audit Office recommends that the Ministry store used log books so they would be easily retrieved and presented for audit scrutiny; also historical records should be maintained for all vehicles under the control of the Ministry. (2011/103)

#### Account Area - Goods

210. Following an approval from the NPTAB, the Ministry set out to procure educational texts and equipment, which had an aggregated cost of \$81.709M from seven approved suppliers, without solidifying the arrangements with six suppliers through issuance of written contract agreements. In the circumstances, there were no documentations to give effect to the terms and conditions under which goods valued at \$70.193M were to be acquired. Of interest is the fact that one supplier, who was to provide 4,000 Study Guides having been advanced the full amount of \$12.170M, did not deliver the order up to the time of reporting. Hence, the Ministry would experience some difficulty in recovering the amount, if the supplier reneges on the agreement.

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

*Recommendation:* The Audit Office recommends that the Ministry ensures that the interest of the Ministry is safeguarded for every transaction entered into, and there is complete adherence to the Fiscal Management and Accountability Act. (2011/104)

211. With regards to the School Feeding Programme in Region № 9, approval was granted for the procurement of snacks from a sole supplier. Following the signing of a memorandum of understanding for the consolidation of the School Snack Programme in Region № 9, two payments amounting to \$42.999M were made to enable preparation and supply of schools snacks to 3,814 students across 48 Villages in Region № 9. However, the inadequate documentation, on the related vouchers and at the Ministry, made it difficult to ascertain whether value was received for the sum expended.

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

*Recommendation:* The Audit Office recommends that the Ministry put systems in place to monitor the progress of the programme and ensure that all relevant documents be affixed to source documents and secured for audit scrutiny. (2011/105)

#### Accounting for Expenditure

212. For the period under review, a total of fifty-one payment vouchers for expenditure totalling \$36.161M were not presented for audit examination. As a result, the scope of the audit was limited and it could not be determined the propriety of the payments made and whether value was received for the sums expended.

*Ministry's Response:* The Head of Budget Agency has acknowledged these findings and has indicated that stricter control have been instituted to ensure the secured custody of payment vouchers. 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. (2011/106)

*Account Area - Electricity Charges*

213. In 2011, the Ministry continued to make prepayments to Guyana Power and Light Company. During the period under review, the sum of \$131.044M was expended on Electricity Charges, as compared to \$119M in the preceding financial period. Included in the total expenditure is an amount of \$10.078M, which was paid in January 2012 to the utility company to offset billings for December 2011, since at the time of payment the Ministry was not in receipt of bills for that month. Further, a scrutiny of the “Electricity Register” revealed that the related electricity accounts were not credited with respective payments for the period under review.

*Ministry’s Response:* The Head of Budget Agency acknowledged the findings and corrective measures have now been put in place to avoid a reoccurrence.

*Recommendation:* The Audit Office recommends that the Ministry take appropriate measures to maintain and monitor adequate record keeping supported by evidence to validate the completeness and accuracy of payments. (2011/107)

*Account Area - Subvention and Grants*

214. The Ministry of Finance requires that Budget Agencies undertake “a comprehensive analysis/review” of the performance of subvention and semi-autonomous agencies, in addition to the preparation of “a comprehensive work plan”. To complement this, each agency was required to provide “a report justifying monthly releases requests”, among other things. However, corrective action was not taken to ensure that all agencies properly account for amounts disbursed as Subvention and Grants. During the reporting period, fourteen agencies received subventions amounting to \$1.497 billion, but based on evidence provided only eight agencies that received \$1.065 billion had complied with the requirement.

215. There was evidence of the violation of the Fiscal Management and Accountability Act (2003) as it relates to the paying over of unspent balances. In this regard, the Ministry caused a cheque to be drawn on the Consolidated Fund in January 2012 for a sum of \$4.2M and subsequently paid the sum to President’s College as the December 2012 portion of its subvention.

216. As it relates to President’s College and Queen’s College, financial statements were not provided to facilitate timely audits. The last sets of financial statements for the two Colleges were respectively submitted for the years 2003 and 2008.

217. Included in the figure of \$1.065 billion was the sum of \$188.044M, which was paid to President College as subvention. However, as was previously reported, the cashbook had an unspent balance of \$18.065M, which should have been refunded to the Consolidated Fund. Therefore, the amount actually expended for the current period was \$190.780M, resulting in the cash book being overstated in the amount of \$2.736M.

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

*Recommendation:* The Audit Office once again recommends that the Ministry institute measures to ensure full compliance with financial and other requirements set out in the statutes and circularised instructions, which speaks to accountability issues for funds received and/or issued as subventions and grants. (2011/108)

#### Account Area - Goods

218. A contract to the value of \$110.291M for the supply of textbooks for 2010 was signed on 4 May 2011. As at 31 December, 2011 textbooks to the value of \$38.015M remained outstanding. However, during 2012 the Ministry after encountering several problems with the supplier due to failure to deliver the specified books ordered, decided to take other textbooks to the outstanding value. Nevertheless, the Ministry failed to engage the National Procurement and Tender Administration Board (NPTAB) for approval to change the specification on the contract.

219. In 2011, a waiver of NPTAB procedures was granted to facilitate procurement through single sourcing of secondary school textbooks at a total cost of \$100M. The following discrepancies were observed:

- The NPTAB approval was granted on 30 December 2011 and on 3 January 2012, two cheques totalling \$105M were drawn on the Consolidated Fund, one for \$40M and the other \$65M. Included in the cheque for \$65M was the amount of \$5M which related to another transaction. However, the cheque for \$40M was paid to the supplier, while \$65M was refunded to the Consolidated Fund in March 2012. Not only was there a breach of Section 43 of the Fiscal Management and Accountability Act (2003), but the failure to adjust the Appropriation Account resulted in it being overstated by \$65M;
- The orders under the contract for \$40M were fulfilled in its entirety, but books to the value of \$16.770M were delivered seventy-three days after the agreed timeframe of three months, with an end date of 2 April 2012. In this regard, the penalty of 10% of the contract sum, required to be deducted as liquidated damages, could not have been implemented, since the full contract sum had been initially paid to the supplier.

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

*Recommendation:* The Audit Office recommends that the Ministry ensure that the conditions of contractual clauses are administered when there is non-compliance by suppliers and strict adherence to the FMA Act. (2011/109)

## Capital Expenditure

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

220. An amount of \$12.142M was overpaid on the construction of a science laboratory building at the University of Guyana (Berbice). However, the contractor repaid the sum of \$7.907M in May 2011, but the balance of \$4.235M remained outstanding.

*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 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 uses of complete documentation of relevant section 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 the attending and supervising personnel.

*Recommendation:* The Audit Office once again recommends that the Ministry continue to aggressively follow-up this matter to ensure all overpayments are recovered and/or action taken to have the responsible officer(s) surcharged. (2011/110)

221. The Ministry was still to provide records to validate spending amounting to \$6.715M for the year 2007. The sum was expended on behalf of the University of Guyana (Berbice) for the purchase of library books, computers and accessories, completion of science laboratory and the payment of retention.

*Ministry's Response:* The Head of Budget Agency 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 measure to provide the relevant documentation for audit scrutiny. (2011/111)

222. 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 had not been received, even though four years have elapsed since the signing of the agreement and payment of the contract price.

*Ministry Response:* The Head of Budget Agency indicated that this matter is under sub-judice.

*Recommendation:* The Audit Office recommends that the Ministry continue to monitor the proceedings in this matter. (2011/112)

Account Area - Furniture and Equipment Capital

223. The Ministry continued to breach the Stores Regulations and financial instructions, since purchase transactions did not always culminate with the delivery of the goods. As a consequence, cheque orders were not cleared in a timely manner and expenditure vouchers were without adequate documentation. Tests carried out on a sample of twenty-seven vouchers, revealed that seventeen with expenditure totalling \$44.853M lacked documentation, such as, acknowledgement receipts, delivery notes and goods received notes. Nine of the vouchers tested, which were valued at \$35.754M, remained un-cleared at the time of reporting.

*Ministry Response:* The Head of Budget Agency acknowledged the finding and stated that the amount will be recovered from the payments owed to the supplier.

*Recommendation:* The Audit Office recommends that the Ministry adhere to the Stores Regulations and that corrective action be taken immediately in relation to the discrepancies identified. (2011/113)

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

Account Area - Capital Works

224. The table below displays the projects for the year 2010, which had suffered overpayments as a result of measured works. Noteworthy were the facts that the personnel and/or Consultants nominated by the Ministry were integrally involved in the examination of the projects and the related findings discussed and agreed upon with the team headed by the Special Projects Officer of the Ministry. Nevertheless, there was a failure to recover the amounts overpaid.

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	885
Total	101,301	101,237	98,947	1,528

*Ministry's Response:* The Head of Budget Agency acknowledged the finding and has since written the REO Region 2 for the recovery of overpayments from the contractors for Patentia Secondary and IT Laboratories at Aurora and Charity.

*Recommendation:* The Audit Office once again recommends that the Head of Budget Agency aggressively follow-up these matters so as to ensure all overpayments are recovered. (2011/114)

Account Area - Capital Works

225. Based on the verification of works on the extension of the Waramadong Secondary School, which was awarded in the sum of \$19.359M, it was determined that overpayments totalling \$669,720 had occurred on measured works. In relation to the seven discrepancies noted, the contractor received payments amounting to \$2.599M, while actual values were in fact \$1.929M, resulting in the difference of \$669,720.

*Recommendation:* The Audit Office recommends that the Ministry make every effort to have the overpayments refunded by the contractor and put systems in place to stop the over measurement of quantities for works completed. (2011/115)

Account Area - Local Project Capital

226. A Supplementary Provision in the sum of \$200M was approved on 8 September 2011 for the establishment of a Housing Fund. Three cheques to the value of \$200M was drawn on 5 January, 2012 in favour of the Housing Revolving Fund and was deposited in a special bank account kept at Bank of Guyana and at the time of reporting, no disbursements were made from the Account. It should be noted that this project was not included in the approved capital profile for the period under review. Nonetheless, the drawing of the amount on the Consolidated Fund after the close of the financial year breached the provisions of the Fiscal Management and Accountability Act (2003).

*Ministry's Response:* The Head of Budget Agency acknowledged the finding and stated that the Ministry is in negotiation with the GTU.

*Recommendation:* The Audit Office recommends that the Ministry refund all unexpended sums to the Consolidated Fund at the end of the year, since this is a breach of the Fiscal Management Accountability Act. (2011/116)

AGENCY 44  
MINISTRY OF CULTURE YOUTH AND SPORT

Current Expenditure

Prior year matters, which have not been resolved

227. The Ministry was still to recover overpayments totalling \$841,780 which remained outstanding in relation to overpayments in the year 2009.

*Ministry's Response:* The Ministry concurs with the observation: the employees, who were overpaid in 2011, were written strongly worded letters threatening police intervention but to date, none has complied. In relation to the outstanding overpayment from 2009, one of the employees refunded \$11,000 via GR # 52064 d/ d 2011/09/2, thereby reducing the outstanding amount to \$841,780. This matter has been reported to the Guyana Police Force and is under active Police investigation.



*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. (2011/117)

228. 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
National Trust	2003	Reports to be issued for 2004 to 2011
National Sports Commission	2010	Audit is in progress for 2011

*Ministry's Response:* The Head of the Budget Agency indicated that the Ministry is in the process of taking to Cabinet the audited Financial Statements of the subvention agencies for presentation to the National Assembly.

*Recommendation:* The Audit Office recommends that the Ministry make a special effort to have these accounts laid before the National Assembly. (2011/118)

229. A total of seventeen vouchers for expenditure totalling \$2.105M were not provided for scrutiny. This was compounded by the fact that currently there are three payment vouchers totalling \$322,786 in relation to the previous accounting period that remained outstanding.

*Ministry's Response:* The Head of the Budget Agency indicated that out of the total of 203 missing vouchers amounting to \$58.460M, 186 or 91% amounting to \$56.355M have been found and already examined by the Auditors.

*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. (2011/119)

230. 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 the payments made. However, the Ministry failed to adhere to this requirement, since for the period under review there were thirty-one instances totalling \$3.359M, where cheque orders were cleared on an average of 159 days after they were issued. Further, up to time of reporting there were 173 cheque orders valued \$27.188M that remained outstanding in relation to the period under review. In a related matter, 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 the stipulated time period. Since the year 2010, the details of thirty-eight cheque orders totalling \$7.867M were reflected in the register as outstanding, but these have currently been reduced to six with a face value of \$730,114.

*Ministry's Response:* The Head of Budget Agency indicated that 307 cheque orders totalling \$92M were made available for audit examination. In relation to the cheque orders not being cleared on time, a cursory investigation has revealed that most of the cheque orders were cleared within a reasonable time, but the bills/ receipts were not attached to the cheque orders. Efforts are being made to prevent similar recurrences. For the Special Project Account the cheque order register is now updated.

231. Notwithstanding the explanation of the Head of the Budget Agency, the 307 cheque orders were already taken into account, when the outstanding balance was determined. On the matter of the register for the Special Project Account, subsequent checks revealed that the register was updated only up to April 2011.

*Recommendation:* The Audit Office again recommends that the Ministry take immediate action to: (a) ensure that, as far as practicable, all cheque orders are cleared in keeping with circularised instructions; (b) improve the maintenance of its cheque orders register to the set requirements of circularised instructions; and (c) initiate measures to locate the missing cheque ordered vouchers. (2011/120)

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

Account Area - Services

232. The sum of \$186.692M was budgeted for this account area and amounts totalling \$181.899M was expended. There were significant variances between the amounts recorded in the IFMAS report and that shown in the registers for Electricity and Telephone Charges. The table below gives details of the variances observed.

Services	Amount on IFMAS \$'000	Amount in Register \$'000	Difference \$'000
Electricity Charges	67,009	48,525	18,484
Telephone Charges	10,602	7,764	2,838
Total	77,611	56,289	21,322

*Ministry's Response:* The Head of the Budget Agency indicated the utility registers in question have now been updated.

*Recommendation:* The Audit Office recommends that the Ministry institute a process of monthly reconciliation between the IFMAS and records in the Central Accounting Unit in order to facilitate early identification of errors affecting the various accounts and prompt corrective action. (2011/121)

Account Area - Purchases

233. The expenditure of \$365.783M under this account area included an amount of \$35M that was drawn on the Consolidated Fund in December 2011 in relation to the establishment of a Multi-Faith Religious Television Station. The sum was deposited into an account at the Bank of Guyana, in breach of the provisions of the Fiscal Management and Accountability Act (2003). Of interest was also the fact that the transaction was accorded “current expenditure” status, when it does appear it should have been treated as a capital programme.

*Recommendation:* The Audit Office recommends that the Ministry 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 unexpended at the end of each financial year. (2011/122)

Account Area - Maintenance

234. The NPTAB awarded the works on the heavy duty timber bridge and revetment in the New Opportunity Corps compound in the sum of \$2.967M and during the period \$2.735M was disbursed under the contract. An inspection of the works revealed discrepancies in the certified works that resulted in overpayments totalling \$503,410, shown in the table below.

Item	Description	Qty Paid	Qty Found	Unit	Difference	Rate \$	Amount Overpaid \$
2.2	25'-0" lengths greenheart timber piles 12" butt diameter by 8" tip diameter.	240	200	Linear feet	40	2,000	80,000
2.3	6"x8" sawn greenheart capping beams fixed to both sides of timber piles with ¾" diameter x 24" long	384	132	bm	252	350	88,200
2.4	6"x14" sawn greenheart joist secured to capping beams with ¾" diameter x 20" long	2,352	1,662	bm	690	350	241,500
2.5	Reuse existing decking material to bridge and provide and install 2"x12" sawn greenheart to joist.	1,152	1,040	bm	112	360	40,320
2.6	6"x4" sawn greenheart scooper blocks fixed to decking	60	28	bm	32	350	11,200
2.7	6"x4" sawn greenheart kerbs fixed to scooper blocks with ½" diameter	120	66	bm	54	360	19,440
2.8	Tarred 3"x12" sawn greenheart fascia board.	112	47	bm	65	350	22,750
Total							503,410

*Ministry's Response:* The Head of Budget Agency indicated that every effort will be made to recover the sum overpaid to the contractor.

*Recommendation:* The Audit Office recommends that the Ministry engage (a) the Attorney General on the possibility of private action to recover the outstanding sum 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. (2011/123)

#### Stores and Other Public Property

235. Eight items of fixed assets valued at \$890,349 could not be located during a verification exercise at the National School of Dance, Costume Department Stores. Explanations indicated that the items were stolen and an appropriate report made to the Guyana Police Force. While evidence of this was seen, the Police is yet to report on the matter.

*Ministry's Response:* The Head of Budget Agency advised that a letter requesting the Police report was sent to the Alberrtown Police Station, but no reply was received. This matter is being pursued and a copy of the aforementioned letter is available.

*Recommendation:* The Audit Office recommends that the Ministry implement systems to ensure that receipts and issues of all items of stock are properly recorded in the relevant records of the Administration, in keeping with the Stores Regulations. (2011/124)

#### Capital Expenditure

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

##### Special Projects Account

236. The Ministry operated a Special Bank Account № 3174 into which funds from various sources such as United Nations Development Programme, UNICEF, UNFPA, NICIL and the Guyana Lotteries Commission are deposited and from which related expenditure was facilitated. It was noted that significant unexpended balances on capital and current provisions, shown in the table below, were withdrawn from the Consolidated Fund during the latter part of the year 2011 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. In relation to these amounts transferred, the balance on this account as at 31 December 2011 was \$32.817M as shown below:

Line Item	Description	Balances as at 2011 \$'000
6281	Security Services	31
6264	Other Goods and Services Purchased - Other	955
6321	Subsidies and Contributions to Local Organisations	2,222
1800200	Stadium - Carifesta	4,584
1205600	National Cultural Centre	(521)
1205800	Umana Yana	342
1800100	Youth	1,102
2402600	National Dance School	19
2506600	Equipment	2
4400900	Burrowes School of Arts	(40)
4501600	National Archives	409
45016000	National Sports Commission	1,231
19020000	National Stadium	2,114
45016000	NSC Swimming Pool	18,988
4501600	National Trust	1,379
Total		32,817

237. In addition to the retention of funds appropriated by Parliament for the Ministry, the Special Account contained amounts of \$58.524M and \$15M that were respectively transferred by the National Industrial and Commercial Investments Ltd (NICIL) and the Office of the President to meet obligations under contracts for construction of a synthetic track at Leonora and the upgrading of the Unity Cricket Ground. The sums were being held in the account to date.

238. In addition to the above findings, the following observations were made during the period under review:

- On 31 December 2011, a payment was processed under the National Sports Commission for expenditure in the sum of \$1.210M. This amount was deposited in the Special Project Account in January 2012. However, it was observed that this amount was utilised to make payments which were in relation to 2011 expenditure and approved in 2012 as shown in the table below. In addition, the amount was not fully utilised since there was an unspent balance of \$16,540. This amount should have been refunded to the Consolidated Fund at the end of the year 2011, resulting, in the overstatement of the Appropriation Account by the sum of \$1.210M;

Date	Cheque №	Particulars	Amount \$
08-06-2012	04-711154	Parking area, etc. at Carifesta Sports Complex	168,400
08-06-2012	04-711154	80'x 40' volley ball court	322,200
26-06-2012	04-711181	Concrete benches at Carifesta Sports Complex	520,000
13-04-2012	04-638256	Survey & site plan for GNS ground	100,000
18-06-2012	04-711169	Construction of concrete tables	82,660
Total			1,193,260

- Revenues totalling \$32.176M were deposited into the Special Project Account № 01626004000 instead of the Consolidated Fund. This sum consisted of revenues totalling \$1.330M, \$30.331M and \$515,000, which were respectively realised from the sale of tender documents, rental of the Guyana National Stadium and Gym fees; and
- An amount of \$2.5M that was drawn on the current provisions under Line Item 6321–Subsidies & Contribution to Local Organisations was deposited into the Special Projects Account. Of this amount, \$2.166M was expended during the year, leaving a balance of \$333,892. The balance should have been refunded to the Consolidated Fund, instead of being retained in the account.

*Ministry's Response:* The Head of Budget Agency noted these findings and indicated that the proceeds from the sale of tender documents are now being deposited into Revenue. Arrangements are in progress to operate separate Bank Account for the National Stadium.

*Recommendation:* The Audit Office recommends that the Ministry take immediate action to ensure compliance with the provisions of the Fiscal Management and Accountability Act (2003). (2011/125)

AGENCY 45  
MINISTRY OF HOUSING & WATER

Capital Expenditure

Prior year matter, which have not been resolved

239. The Guyana Water Incorporated (GWI) and the Central Housing and Planning Authority (CH&PA) were respectively funded by subvention of \$250M and \$150M respectively. Audit on the GWI was last done for the year 2010 and the 2011 audit was in progress. The audit for the CH&PA was last done for the year 2011 and the account was laid in the National Assembly. It should be noted that the Ministry failed to have the financial statements for GWI laid in the National Assembly within the statutory period.

*Recommendation:* The Audit Office recommends that the Ministry institute measures to ensure that the accounts of the GWI are laid in the National Assembly, within six months of the close of the financial year. (2011/126)

AGENCY 46  
GEORGETOWN PUBLIC HOSPITAL CORPORATION

Current Expenditure

Prior year matters, which have not been resolved

240. The Georgetown Public Hospital Corporation (GPHC) is a separate entity, which was established under the Public Corporation's Act 1988 No 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 Act (FMA Act) Part XII Section 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 audit and reporting.

*Corporation's Response:* The Georgetown Public Hospital Corporation recognises its limitation in resolving the issue of funding and reporting as "A Corporation". However, this issue was brought to the attention of the Board of Directors by the Chief Executive Officer, to the former subject Minister by way of letter dated August 18, 2009 and also to the current subject Minister by way of letter dated 30 December, 2011. The previous subject Minister has since made the necessary submission to the 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 conform to the statutory requirement by maintaining separate books of accounts, financial statements and audit reporting. (2011/127)

241. 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 installation of the computerised accounting program. This program was successfully installed in November 2011, and the Corporation was in the process of engaging a Consultant to gather the relevant data in a form suitable for entry.

*Corporation's Response:* The server was acquired and set up in May 2011 and the ACCPAC accounting program was installed in November 2011. We have since identified a consultant who has submitted a proposal to begin work in October 2012 once the Board approves the Consultant's proposal to produce 2012 financial statements for audit as a Corporation.

*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. (2011/128)

242. According to the Corporation's record, amounts totalling \$13.354M were collected as revenue of which only the sum of \$12.001M was paid into the Consolidated Fund. The difference of \$1.353M was utilised by the Corporation to meet Capital Expenditure. This expenditure was approved by the Corporation's Board. 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.

243. 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 expenditures 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. (2011/129)

Account Area - Drugs and Medical Supplies

244. The sum of \$1.286 billion was budgeted for purchases of drugs and medical supplies. This Line Item was revised through virements reducing the total budgeted allotment to \$1.278 billion. A supplementary provision in the amount of \$343M was approved which brought the total revised allotment to \$1.620 billion. As at 31 December 2011, amounts totalling \$1.618 billion were expended as follows:

Supplier	Amount \$'000
New GPC Inc.	1,294,294
DOCOL-Medical Gas	142,068
Other	86,959
K.D Enterprise	31,098
International Pharmaceutical Agency	25,028
Pharmagen Enterprise	20,060
Medpharm Co.	9,385
A & S Enterprise	9,000
<b>Total</b>	<b>1,617,892</b>



245. Amounts totalling \$1.294 billion were paid to the New GPC Inc. in respect of ten major contracts and other minor contracts. The major contracts had an aggregated face value of \$1.355 billion of which \$1.275 billion was paid during the year. In this regard, the New GPC Inc. had not delivered orders valued at \$140.925M. However, one contract with a balance of \$80.027M was terminated and this adjusted the balance to \$60.898M. Of the balance, supplies totalling \$58.120M were received in 2012, leaving outstanding drugs and medical supplies valued at \$2.778M.

*Corporation Response:* The Head of Budget Agency explained that at the time of reporting the drugs and medical supplies were delivered.

#### Stores and Other Public Property

246. Physical verification conducted at the GPHC off site location revealed that there were 57 instances of expired drugs as at May 2012 totalling \$49.498M.

*Corporation Response:* We acknowledge responsibility for the expired drugs as reported by the Auditor General. However, we wish to add that some degree of expiration is inescapable in hospitals. We are required to have drugs available at all times and so we cannot afford to have shortages hence we risk over stocking with some degree of expiration.

*Recommendation:* The Audit Office recommends that the GPHC conduct a study to assess the need of these drugs and more accurately determine their purchases. (2011/130)

#### Capital Expenditure

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

247. Sixty-eight x-ray cassettes valued at \$1.883M, purchased in 2010 were still not received by the Corporation at the time of reporting. The circumstances leading to the delay in delivery could not be readily discerned.

*Corporation's Response:* The Head of Budget Agency indicated that the Corporation is awaiting delivery of the sixty-eight x-ray cassettes.

*Recommendation:* The Audit Office recommends that the Corporation vigorously follow-up this matter with the supplier to have the items delivered immediately. (2011/131)

AGENCY 47  
MINISTRY OF HEALTH

Current Expenditure

Prior year matters, which have not been resolved

248. For the period under review, a total of fifty transactions relating to pay change directives for resignations, retirements, dismissals and maternity leave transactions were examined. Of these, there were seven instances where such directives were forwarded late to the Central Accounting Unit of the Ministry resulting in overpaid net salaries and deductions totalling \$795,107 and \$345,867 respectively. At the time of reporting, the Ministry was not able to recover any of the overpayments. In the previous accounting period, there were also overpayments that resulted from similar reasons and at the time of reporting a balance of \$476,158 of deductions that were overpaid in 2007 was still to be recovered by the Ministry.

*Ministry's Response:* The Head of Budget Agency indicated that letters requesting the refunds were written to the agencies and follow-up action will be taken to ensure that these refunds are made. In addition, Directors/Heads of Departments and Supervisors will be reminded to send staff lists to the Accounts Department on a monthly basis as it relates to staff movement, which will enable the Accounts Department to delete officers' names from the Ministry's payroll on a timely basis, thus avoiding overpayment of salaries and deductions. A directive has also been re-issued to all Heads of Departments to immediately inform the Permanent Secretary via telephone of all staff movements. This information is forwarded to the Personnel Section which informs the Finance Section to make the necessary adjustments on the payroll.

*Recommendation:* The Audit Office recommends that the Head of Budget Agency (a) continue to monitor the system and ensure timely reports are obtained; and (b) locate persons overpaid and renew its efforts to engage deduction agencies, with a view to recovering the amounts overpaid. (2011/132)

249. On 30 December 2010, Cabinet granted its no objection to two suppliers for the procurement of pharmaceutical and medical supplies to the Ministry of Health and also indicated that international agencies involved in drug procurement would continue to enjoy their pre-qualified status. Evidence was also seen where on 31 December 2010, the National Procurement and Tender Administration Board (NPTAB) issued an award for New GPC and Medpharm to be pre-qualified to supply drugs and medical supplies to the Ministry for the period 1 January to 31 December 2011. The award was noted to have been made on the basis of competitive bidding, following public advertisement. During 2011, the Ministry expended amounts totalling \$2.660 billion for drugs and medical supplies as shown below:

Supplier	Amount Expended \$'000
New GPC Incorporated	2,123,713
Medpharm Co	7,900
PAHO	131,198
Meditron Scientific Sales	84,633
Caribbean Diagnostics Supplies Ltd.	53,747
Eureka Laboratory	34,400
N. Mansoor	32,187
A & S Enterprise	27,000
International Pharmaceutical Agency Biomedical	22,982
Linden Hospital Complex	21,856
Western Scientific Co. Ltd.	18,932
Demerara Oxygen Company Ltd.	17,552
Productos Roche	15,438
Henry Schein Inc.	13,973
IDA	13,794
Associated Industries Ltd.	9,407
Kalabule Chemical Co. Inc.	9,028
Davendra Rampersaud	8,001
Others	6,413
	8,017
Total	2,660,171

250. In relation to the transactions with New GPC, there were nine contracts valued at \$2.124 billion, which was supported by New GPC issued bank guarantees to the value of \$1.809 billion. It was noted that these guarantees had expired at the end of 2011, with outstanding obligations for supplies valued at \$88.101M as shown in the table below. In relation to outstanding deliveries totalling \$85.519M for the years 2009 to 2010, these were cleared at the time of reporting in September 2012. However, with respect to 2008, the Ministry is still to provide evidence to support deliveries valued at \$79.262M.

No.	Contract No	Payments Made \$'000	Deliveries Received \$'000	Outstanding Deliveries \$'000
1	03/11	348,212	346,187	2,025
2	30/11	33,900	33,900	0
3	30/11	1,478,230	1,417,066	61,164
4	62/11	21,750	21,746	4
5	88/11	4,004	1,681	2,323
6	135/11	28,656	24,296	4,360
7	165/11	87,398	70,099	17,299
8	203/11	101,585	100,659	926
9	236/11	19,978	19,978	-
Total		2,123,713	2,035,612	88,101

*Ministry's Response:* The Head of Budget Agency advised that the New GPC is in a position to make delivery for the contracts for 2011, however, because of the fact the Materials Management Unit (MMU) is in the process of making arrangement to relocate the MMU Kingston/Farm Warehouse to the new facility at Diamond, the Ministry have put a hold on items to be delivered. Deliveries will be accepted by mid October 2012 when the new Warehouse is fully operational. With respect to 2008 contracts, these were fully supplied, however the documentation to support the deliveries were destroyed in the fire. However, efforts are being made to have copies of all documentation from the supplier.

*Recommendation:* The Audit Office recommends that the Ministry take immediate steps to have the contractor fulfill the obligations under the contracts for the year 2011. (2011/133)

#### Stores and Other Public Properties

251. Verification exercises at the Ministry's Stores in Kingston, Georgetown, Farm, East Bank Demerara and an offsite storage facility at Ruimveldt, revealed there were differences between a physical count of a sample of items and the balances reflected in the records as shown below:

Location of Store	Total No of Items Checked	Instances of Shortage	Instances of Excess
Kingston	57	15	26
Farm	80	7	19
Ruimveldt	38	4	15
Total	175	26	60

*Ministry's Response:* The Head of Budget Agency explained that (a) with respect to the Kingston Stores, all shortages and excesses are being investigated and corrective action will be taken to clear all issues. The Kingston Stores were subjected to several floods during the year which resulted in damages to stocks; (b) with respect to Farm Store and Ruimveldt facility, the MMU relied on the electronic output which was considered more current than both the bin cards and stock ledgers. Stocks at all locations will be transferred to the new warehouse at Diamond.

*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. (2011/134)

252. From a perusal of the stock records and observation of physical stock, it was noted that there were a number of items which appeared to be overstocked with respect to drugs and medical supplies. This contributed to the Ministry's continuous loss due to expiration of large quantities of drugs at various locations. The Audit Office was able to verify expired drugs valuing approximately \$35.080M that were processed and destroyed by the Food and Drugs Department during the period under review.

*Recommendation:* The Audit Office recommends that the Ministry take urgent action to minimise the quantity of expired drugs. (2010/135)

253. As required by Section 24 of the Stores Regulations, a master inventory to reflect acquisitions and disposals of assets was still not updated for the period under review.

*Ministry's Response:* The Head of Budget Agency has indicated that the master inventory is still being updated, and the Materials Management Unit is in the process of inserting the dates the assets were acquired, transferred or written off to complete the exercise. This will be completed shortly.

*Recommendation:* The Audit Office recommends that the Ministry do all that is necessary to finalise the updating of the master inventory. (2011/136)

254. 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. A similar situation was noted in 2010.

*Ministry's Response:* The Head of Budget Agency explained that the assets in all of the departments will have a permanent mark to identify this Ministry. All assets procured by the MMU are marked before they are sent to the departments of this Ministry.

*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. (2010/137)

255. The Ministry was in receipt of gifts valuing \$1.740 billion during the period under review. However, it was only until 14 August 2012 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 a copy of gifts return was sent to the Ministry of Finance.

*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. (2011/138)

#### Other Matters

256. On the matter of fuel and lubricants purchased, the Ministry acquired quantities valued at \$67.488M from GUYOIL for the period under review. However, as at 31 December 2011 it had overpaid to that supplier amounts totalling \$6.728M. This resulted in the overstatement of the Appropriation Account by the sum overpaid. A similar situation was noted in 2010 where the supplier was overpaid amounts totalling \$3.176M and the amount was utilised in 2011 to meet expenditure.

*Ministry's Response:* The Head of Budget Agency acknowledged this finding and indicated that the sum of \$6.728M was utilised to pay for fuel during the period January to March 2012.

*Recommendation:* The Audit Office again recommends that the Ministry take action to introduce measures for strict control over acquisitions of fuel. (2011/139)

257. During 2011, the Ministry of Health transferred to the Linden Hospital Complex amounts totalling \$241.645M 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 that 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.

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

- (a) The Linden Hospital Complex was not an 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) Amounts totalling \$184.420M were expended during 2011; the unspent balance of \$57.225M 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.” As a result, the Appropriation Account for 2011 was overstated by \$57.225M. However, on 21 June 2012, the Ministry paid over the unspent balance of \$57.225M to the Consolidated Fund.
- (d) According to the Hospital’s records, amounts totalling \$1.749M were collected as revenue for the period under review. However, the revenue was not paid over into the Consolidated Fund as required by Section 46(1) of the FMA Act, instead it was retained by the Hospital. As a result, revenue was understated by \$1.749M. However, on 21 June 2012, the Ministry paid over the revenue collected to the Consolidated Fund.

259. Similar observations were made in 2010 where monies were retained. However, it should be noted that on 16 March 2012, the Ministry paid over to the Consolidated Fund the amounts of \$28.789M and \$4.234M representing unspent balances and revenue respectively for 2010.

*Ministry’s Response:* The Head of Budget Agency indicated the Linden Hospital Complex is an activity under Programme 474 - Regional Health Services and Cabinet approval was obtained for the Complex to function as a Board until June 2013. The Ministry is exploring the option of making the Complex a subvention agency.

*Recommendation:* The Audit Office again 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. (2011/140)

260. 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 2011 and had failed to refund the related amounts. This situation has resulted in the Appropriation Accounts being overstated via 290 cheques valued at \$267.839M, some of which were expended during 2012 with the approval of the Accountant General's Department. However, at the time of reporting in September 2012, there were still three cheques valued at \$10.746M on hand. A similar observation was made in 2010, where 110 cheques valued \$271.895M was kept on hand during 2011. However, at the time of reporting in September 2012 all of these were cleared.

*Ministry's Response:* The Head of Budget Agency acknowledge this finding and advised that the Ministry is working to have all the cheques cleared and to put systems in place to avoid a re-occurrence of this matter.

*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. (2011/141)

261. An examination of 110 payment vouchers for purchases under the current and capital provisions of the Ministry revealed that twenty-nine vouchers totalling \$161.625M had no evidence of Delivery or Stores Received Notes attached as evidence of the receipt of goods nor in some cases were supporting acknowledgement of the amounts paid seen. However, at the time of reporting in September 2012, three vouchers totalling \$16.818M are still to be presented with the necessary supporting documents.

*Ministry's Response:* The Head of Budget Agency indicated that the Ministry is in the process of clearing the remaining three vouchers and these will be presented for audit shortly.

262. A similar observation was made in 2010 and at the time of reporting in September 2012, deliveries worth \$9.006M by PAHO were still to be supplied to the Ministry in respect of two transactions made during 2010 for the supply of reagents.

*Ministry's Response:* The Head of Budget Agency indicated that this sum was paid to PAHO for the supply of reagents however; PAHO is still in the process of procuring the reagents to complete the order.

*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. (2011/142)

263. In a related matter, it was observed that the sum of \$9.769M was paid in advance to B & N Export for the supply of breast milk substitute upon receipt of an advance payment guarantee issued by an insurance company. However, the guarantee expired on 18 July 2012 without the supplier fulfilling its contractual obligation. The Ministry wrote the insurance company on the 17 July 2012 to levy on the guarantee, however, this matter was still pending.

*Ministry's Response:* The Head of Budget Agency advised that a letter was sent to the insurance company who issued the bank guarantee, requesting the sum of \$9.769M that was paid to the supplier B & N Exports be refunded since the items were not supplied.

*Recommendation:* The Audit Office recommends that the Ministry aggressively follow-up these matters in order to recover the sum paid to the suppliers. (2011/143)

264. 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, an examination of the cheque order register revealed that in 140 instances the dates cheque orders were cleared were omitted from the register. Therefore, the Ministry's compliance with this regulation could not be determined for cheque orders valued at \$24.785M. In addition, 208 cheque orders valued at \$47.092M were cleared on an average of fifty-two days late.

265. Further, an examination of the Cheque Order Register revealed that twenty-five cheque orders valued at \$10.852M in respect of 2011 were not cleared at the time of audit examination in July 2012. However, at the time of reporting in September 2012 all the cheque orders were cleared.

*Ministry's Response:* The Head of Budget Agency indicated that the Cheque Order Register will be updated to reflect the dates the vouchers are cleared. In some cases when the suppliers are unable to supply within sixteen days, the Ministry would be unable to clear within the specified time allocated.

*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. (2011/144)

266. In 2011, the Ministry operated an Ordinary Imprest through a bank account № 0162400434001 with an authorised amount of \$1.753M. However, it was short retired by \$589,980 as at 31 December 2011. On 2 March 2012, a further part retirement of \$580,271 was made leaving an amount of \$9,709 still to be retired at the time of reporting in June 2012. It was noted that the Imprest was not operating at its approved limit, having been short retired by a further net amount of \$78,844 over the years 2007 through 2009. To date, the Imprest has not been restored to its operational capacity.

*Ministry's Response:* The Head of Budget Agency explained that the sum of \$9,709 has been listed as an unpaid account pending the Ministry of Finance's approval, so that the imprest can be retired by 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. (2011/145)

267. On the management of the Imprest, it was noted that from a population of one hundred and fifty-seven advances, 104 were cleared on an average of twenty-two days after stipulated clearing dates. This was compounded by the fact that twenty-nine additional advances did not have the intended clearing dates affixed to requisition forms, as required. Eighteen cases were noted where officers were given more than one advance at the same time. Similar findings were noted during the 2010 audit.

*Ministry's Response:* The Head of Budget Agency indicated that in instances where advances were issued for salary these had to be cleared by way of payroll, hence the long delay in clearing. In addition, officers uplifting Imprest Cheques to travel and perform various duties may change dates of activities without informing the Imprest holder. As a result, the clearing date on the advance form remains different to the actual date of clearing.

*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. (2011/146)

#### AGENCY 48

#### MINISTRY OF LABOUR, HUMAN SERVICES & SOCIAL SECURITY

#### Current Expenditure

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

268. The Personnel Section continued to forward pay changes directives in respect of resignations, transfers, dismissals and retirement to the Accounting Unit in an untimely manner. During the period under review, nine officers were overpaid net salaries amounting to \$0.871M with related deductions amounting to \$0.173M paid over to various agencies. The Ministry for years 2005 to 2008 and 2010 had paid over salary deductions totalling \$2.937M to the various agencies particularly Guyana Revenue Authority and National Insurance Scheme. In 2010 amounts totalling \$1.535M were recovered from the agencies leaving \$1.402M outstanding.

*Ministry's Response:* The Head of Budget Agency explained that continuing efforts are being made by the Ministry in collaboration with the Guyana Revenue Authority and the National Insurance Scheme to recover the remaining balances.

*Recommendation:* The Audit Office again 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. (2011/147)

Review of the Old Age Pension Programme

269. 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. Emanating from the review was a number of concerns, some of which were yet to be corrected by the Ministry. In addition, at the time of reporting of my 2010 Report in September, 2011, the Audit Office and Police were called in to investigate the en-cashing of fake Old Age Pension coupons at a Post Office. At the time of this Report, the matter was attracting the attention of the Courts.

270. The relevant sections of the Value for Money Report which were highlighted, and which were pertinent to the investigation and the concerns that were still to be corrected by the Ministry, are set out below:

Accuracy, Completeness and Security of Old Age Pension Database

271. The following were concerns yet to be corrected by the Ministry under the above stated section:

- (a) The Old Age Pension database was still not updated on a regular basis for new applicants and pensioners who had died; and
- (b) Although the pension books were sequentially numbered, the numbers were still not entered into the database as a means of tracking the allocation of books and accompanying coupons to pensioners.

*Ministry's Response:* The Head of Budget Agency explained that in relation to:

- (a) Updates for new applicants are done four (4) days per week (except Thursday, which is used to update information for existing clients), and the Ministry is still dependent on the General Registrar Office for the death return reports which are submitted every 3 – 4 months in a disaggregated form; and
- (b) A shortage of Data Entry Clerks has made this exercise impractical, however, the allocation of books are recorded in a ledger kept in the Social Security Section and distribution lists are stored in the Management Information Systems Unit.

Security and Control of Pension Books

272. The following were concerns yet to be corrected by the Ministry under the above stated section:

- (a) The contract entered into by the Ministry for the printing of coupons was deficient since clauses such as duration of contract, remedies for breach of 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;

- (b) The Ministry did not design, controlled nor had ownership of the software used to print pension books. It was noted that the supplier designed and owned the software; and
- (c) The Ministry did not take responsibility for the collection of the pension books from the printing facility nor the disposal of spoiled pension books.

*Ministry's Response:* The Head of Budget Agency explained that in relation to:

- (a) This has been corrected in the contract entered into with the supplier for 2013 Old Age Pension (OAP) books;
- (b) It was not prudent to incur expenses to design software for use in the printing of pension books since the Ministry does not have the capacity to do so. However, a clause was included in the 2013 contract to prevent unauthorised printing by suppliers; and
- (c) This will be remedied as it relates to 2013 books.

*Reconciliation of Pension Payments to Database.*

273. The following were concerns yet to be corrected by the Ministry under the above stated section:

- (a) Information such as serial numbers 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; and
- (b) No reconciliation of the amounts paid by the Guyana Post Office Corporation (GPOC) and reimbursed by the Ministry was done and as such the Ministry could not determine the amounts owed to or by the GPOC.

*Ministry's Response:* The Head of Budget Agency explained that in relation to:

- (a) Most of the OAP coupons are en-cashed at Post Offices around the country for convenience to the pensioners. In addition, specimen coupons along with a letter with specific directives are sent to the Post Office which will allow them to ascertain the validity of each coupon; and
- (b) Statement of Accounts were received from the Guyana Post Office Corporation up to May 2012, and these are being reconciled.

*Recommendation:* The Audit Office recommends that the Ministry take urgent action to correct the situations mentioned above. (2011/148)

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

Account Area – Office and Field Supplies

274. 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 thirteen serviceable vehicles requiring such records, log books were only presented for seven, with six still to be presented for audit examination as shown below:

Description of Vehicle	Registration №	Assigned To
Land Cruiser	PNN 5101	Human Services
Truck	GJJ 8888	Ministry's Pool
Jeep	PHH 5962	Board of Industrial Training
Mini Bus	PKK 3326	Night Shelter
Jeep	PFF 8611	Guyana Women's Leadership Institute
Mini Bus	PMM 9621	Palms Geriatric Institution

*Ministry's Response:* The Head of Budget Agency explained that the log books are available for audit examination.

*Recommendation:* The Audit Office recommends that the Ministry ensures all log books are closed off at the end of each year and properly secured for audit purposes. (2011/149)

Other Matters

Imprest Bank Account № 3191 (Old Age Pension and Public Assistance Programme)

Reconciliation of Account Status at 31 December 2011

275. The Imprest Bank Account was established to facilitate the operations of the Old Age Pension (OAP) Scheme and the Public Assistance (PA) Programme. The summary of the Account as at 31 December 2011, according to its cash book, is illustrated in the table below:-

Description	Amount (\$'000)	Remarks
Cash at Bank	9,766	} \$246.821M
Vouchers at AGD 2007	1,086	
Vouchers at AGD 2008	15,200	
Vouchers at AGD 2009	17,668	
Vouchers at AGD 2010	2,540	
Vouchers at AGD 2011	210,327	
Vouchers to Enter	122,357	
Losses Accrued	13,959	
Advances Outstanding	19,025	
GPOC	188,072	
Total	600,000	

276. According to the Imprest cash book summary “Vouchers at Accountant General Department” for the years 2007 to 2011, totalled \$246.821M, of which sums amounting to \$36.494M was in relation to the years 2007 to 2010. This situation indicated that the sum of \$36.494M has to be taken as liabilities in the current year, and approval needed to be sought to recoup the said sum. In addition, the situation also indicated that a major proportion of the sum of \$210.327M would not have been recouped at 31 December, 2011, and as such would have to be taken as a liability and approval sought to recoup same in the current year.

*Ministry’s Response:* The Head of Budget Agency explained that approval has since been granted for the payment of liabilities totalling \$139.506M, of which \$128.855M has been recouped, leaving a balance of \$10.651M.

*Recommendation:* The Audit Office recommends that the Ministry seek the recoupment of the outstanding liabilities and submit the evidence for audit scrutiny. (2011/150)

277. Included in the sum of \$122.357M shown as “Vouchers to Enter” were coupons valued approximately \$75.582M, which were at the Health Sector Development Project. The Ministry of Health (MOH) and the Ministry of Labour, Human Services and Social Security had an arrangement whereby the MLHS&SS would print and facilitate the encashment of HIV treatment vouchers on behalf of MOH through the Health Sector Development Project using the 3191 Imprest account. The Health Sector Development Project would then reimburse the MLHS&SS for vouchers encashed, based on claims by the MLHS&SS.

278. In 2011 the MLHS&SS made a claim in excess of \$75M to the Health Sector Development Project, who is contending the accuracy of the sum. As a result, the Health Sector Development Project had recruited an accounting firm to ascertain the correctness of the claim. At the time of this special audit, the results of the audit by the accounting firm were not known/made available. The shortage caused by the non-reimbursement of the said sum could adversely affect the operations of the Imprest operations.

*Ministry's Response:* The Head of Budget Agency explained that a Cabinet Memorandum in relation to this matter dated September 10, 2012 was sent to Cabinet for its consideration and advice.

*Recommendation:* The Audit Office recommends that the Ministry follow-up on the Cabinet Memorandum and submit the results for audit scrutiny. (2011/151)

279. A losses report was filed with the Ministry of Finance on 14 May, 2009 in relation to the sum of \$13.959M, which represented losses accrued through the perpetration of a fraud. Cabinet granted its approval on 21 September, 2012 for the write-off of this loss.

*Ministry's Response:* The Head of Budget Agency stated that the Ministry will seek to expedite the recoupment of the \$13.959M.

*Recommendation:* The Audit Office recommends that the Ministry pursue this matter aggressively and submit the results for audit scrutiny. (2011/152)

280. According to the cash books summary, the sum of \$188.072M shown as GPOC represented outstanding advances issued to the Guyana Post Office Corporation. The advances were issued to offset the en-cashing of Old Age Pension and Public Assistance coupons. The Corporation would submit monthly statements to the Ministry declaring the financial position of this arrangement and according to the December 2011 statement, the Corporation is claiming that the Ministry owed the Corporation \$210.925M at 31 December, 2011. This situation clearly illustrated the vast difference in the Ministry and GPOC records.

*Ministry's Response:* The Head of Budget Agency explained that the Ministry is working with the Guyana Post Office Corporation to determine the indebtedness.

*Recommendation:* The Audit Office recommends that the Ministry undertake a special exercise with the Guyana Post Office Corporation to investigate the difference and submit the results for audit scrutiny. (2011/153)

#### Capital Expenditure

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

##### Account Area – Buildings

281. The contract for the extension of the western section of building and the internal remodelling of enclosed offices to cubical desk at Head Office was awarded to the lowest bidder in the sum of \$14.938M. The works were abandoned before the completion date of 4 November 2011. Payments were already made for the now outstanding works totalling \$1.226M. The retention amount of \$1.100M was kept by the Ministry, which still leaves a balance of \$0.126M to be refunded by the contractor.

*Ministry's Response:* The Head of Budget Agency explained that the contractor was written to by the Accounting Officer. To date, there has been no response.

*Recommendation:* The Audit Office recommends that the Ministry follow-up with the contractor with a view to recovering the outstanding overpayment and put systems in place to avoid a re-occurrence. (2011/154)

AGENCY 51  
MINISTRY OF HOME AFFAIRS

Current Expenditure

Prior year matters, which have not been resolved

282. The Ministry is still to recover the sum of \$220,456 overpaid as salaries in 2010 due to pay change directives being forwarded late to the Central Accounting Unit of the Ministry. For the previous accounting period, the Ministry was unable to recover the sum of \$502,276 overpaid to three offices. Two of the three officers reportedly died in September 2009 and July 2010 which made the possibility remote in recovering the sum of \$347,833. Evidence was seen where the Ministry wrote the Finance Secretary requesting that the amount be written off. At the time of reporting, no further action has been taken on the matter.

*Ministry's Response:* The Head of Budget Agency indicated that the Ministry would endeavour to recover the sum of \$154,443 from the former Prison Officer.

*Recommendation:* The Audit Office once again recommends that the Head of Budget Agency follow-up with the Finance Secretary to have the amount written off and to renew efforts to locate the officer and to recover the amount overpaid. (2011/155)

283. At the end of 2010, the Ministry of Home Affairs overpaid the Guyana Oil Company (GUYOIL) the sum of \$1.863M which resulted in a mis-statement of the Appropriation Account. At the time of reporting, the Ministry was able to recover the sum of \$1.626M leaving a balance of \$237,000 to be recovered.

*Ministry's Response:* The Head of Budget Agency explained that the amount which was prepaid to GUYOIL in 2010 was utilised in the first quarter of 2011.

*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 mis-statements in the Appropriation Accounts. (2011/156)

284. 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. At the time of reporting, the position remained the same.

*Ministry's Response:* The Head of Budget Agency acknowledges the finding and will make every effort to clear the cheque orders within the specified time frame.

*Recommendation:* The Audit Office once again recommends that the Ministry make special efforts to adhere to circularised instructions in relation to the clearing of cheque orders. (2011/157)

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

*Account Area – Goods & Services*

285. 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 eighty vehicles requiring such records, log books were not presented for nine vehicles. Of the vehicle log books that were presented, four books reflected discrepancies between amounts of fuel recorded in the books and that shown in the fuel register. In the circumstances, it could not be determined whether the vehicles were operating efficiently, economically and whether the journeys undertaken were properly authorised.

*Ministry's Response:* The Head of Budget Agency acknowledges the finding and will make every effort to ensure that the outstanding log books are presented for audit scrutiny.

*Recommendation:* The Audit Office recommends that the Ministry (a) confirm to the requirements of the Stores Regulations in the maintenance of historical records and log books and (b) put systems in place to retrieve all historical records and log books from Departments at the end of the year. (2011/158)

*Accounting for Expenditure*

286. 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 thirty-three cheque orders, from a population of 924, revealed that clearing was done on average forty-two days later than required by circularised instructions.

*Ministry's Response:* The Head of Budget Agency acknowledges the finding and will make every effort to ensure compliance.

*Recommendation:* The Audit Office once again recommends that the Ministry make special efforts to adhere to circularised instructions in relation to the clearing of cheque orders. (2011/159)



287. The Ministry has not taken the necessary steps to secure vouchers in support of expenditure. At the time of the audit, twenty-two payment vouchers totalling \$30.108M for expenditure under the current appropriations were not presented for audit examination. This circumstance resulted in the failure to determine the completeness and accuracy of the appropriated expenditure, together with whether value was received for the amounts expended. In a related matter, seventy-five payment vouchers for expenditure totalling \$197.267M bore no evidence that the payments were approved by the Accounting Officer.

*Ministry's Response:* The Head of Budget Agency acknowledges the finding and will make every effort to ensure that the outstanding vouchers are presented for audit scrutiny.

*Recommendation:* The Audit Office had recommended 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 examination. (2011/160)

288. During the year 2010, the Ministry issued eight cheques totalling \$868,741 that were not presented for payment. Audit examination revealed that these cheques were not in the possession of the Ministry. A similar situation occurred in 2009 where nine cheques totalling \$4.400M were not presented for payment and were not in the possession of the Ministry.

#### Capital Expenditure

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

289. The Ministry is still unable to finalise the 2005 matters concerning payments made to acquire 500 MTSL shells and 2 stallions, which had a total value of \$2.336M. The Ministry of Foreign Affairs and the Registrar of the Supreme Court were 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 and had refunded an amount of \$50,000 leaving a balance of \$971,800. No further sums were refunded and subsequent reports indicated that the supplier died on 6 June 2011.

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

*Recommendation:* The Audit Office once again recommends that the Ministry pursue the recovery of the amount, from the estate of the deceased. (2011/161)

290. The Ministry is still unable to recover the sum of \$3.402M overpaid on the contract for the construction of the New Capital Dormitory at the Georgetown Prisons. The contract was terminated due to extreme lack of diligence on the part of the contractor and the Ministry levied on the Performance Bond held at the Colonial Life and General Insurance Company limited (CLICO). Evidence was seen whereby the Ministry wrote the Ministry of Legal Affairs seeking assistance and advice for the institution of proper proceedings against the contractor. At the time of reporting, the position remained the same and the Ministry is still awaiting the assistance of the Ministry of Legal Affairs.

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

*Recommendation:* The Audit Office again recommends that the Ministry continue to engage the Ministry of Legal Affairs on the possibility of private action to recover the outstanding sum. (2011/162)

291. The Ministry is still to recover the sum of \$104,000 overpaid on the contract for the Living Quarters, Mounted Branch Compound. 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 as shown in the table below.

Item	Description	Unit	Paid	Found	Difference	Rate \$	Total \$'000
3.2	Provide and fix doors	№	4	0	4	18,000	72
3.3	Rehabilitate doors	sum	yes	none			20
3.12	Uroban to roof	sum	yes	none			12
Total overpayment							104

*Recommendation:* The Audit Office recommends that the Ministry continues to engage the Ministry of Legal Affairs on the possibility of private action to recover the outstanding sum. (2011/163)

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

Account Area – Land & Water Transport

292. The sum of \$219.475M was budgeted for Land & Water Transport. According to the Appropriation Account, amounts totalling \$219.475M were expended as at 31 December 2011. However, five cheques totalling \$53.852M were stale dated and on hand in the Police Finance Section at the time of the audit in May 2012. The cheques were drawn payable to the suppliers for the acquisition of four double cab pickups, two Land Rovers and two mini buses. The cheques should have been refunded to the Consolidated Fund 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 amount.

*Ministry's Response:* The Head of Budget Agency explained that the cheques were updated, paid to the suppliers and the vehicles were delivered.

*Recommendation:* The Audit Office recommends that the Ministry comply with the requirements of the Fiscal management and Accountability Act (2003) as it relates to the refund of unspent balances to the Consolidated Fund. (2011/164)

293. Prior to finalising the audit of the Ministry, the following vehicles, equipment and boat valued at \$15.563M all of which were fully paid for in 2011 were not supplied to the Ministry. Audit checks in June 2012 have revealed that all the cheques paid to the suppliers were encashed on the Consolidated Fund Bank Account. As a result, the Ministry did not receive value for the amount of \$15.563M expended.

Description	Amount \$'000
2 flat bed trucks & 2 Canter trucks	10,400
1 fibre glass boat	3,712
1 outboard engine	1,451
Total	15,563

*Ministry's Response:* The Head of Budget Agency explained that the trucks and boats were subsequently received by the Guyana Police Force and the outboard engine is expected to be delivered in the last week of October 2012.

*Recommendation:* The Audit Office recommends that the Ministry ensure that all purchases are promptly delivered to the Ministry. (2011/165)

Account Area – Furniture, Crime and Fire Equipment

294. Prior to finalising the audit of the Ministry, the following equipment valued at \$16.835M all of which were fully paid for in 2011, were not supplied to the Ministry. Audit checks in June 2012 revealed that all the cheques paid to the suppliers were encashed on the Consolidated Fund Bank Account. As a result, the Ministry did not receive value for the amount of \$16.835M expended in 2011.

Description	Amount \$'000
Mobile radios, antennas & power supply	11,831
1 mobile radio with antenna & 15 antennas	3,680
1 Xerox 5230 Digital printer/copier	945
1 camera & 2 flashes	379
Total	16,835

At the time of reporting in September 2012, all items purchased were received and properly brought to account in the records of the Ministry.

Account Area – Police Stations and Buildings

295. A verification of the remedial works to the floor, walls, roof, windows and doors at the Albion Police Station revealed that the contractor was overpaid the sum totalling \$3.504M as shown in the table below.

Item	Description	Total \$'000
2.1-2.6	Roof members	1,819
2.7-1.10	Floor members	352
2.11-2.15	External walls	545
2.16-1.18	Internal walls	568
5.1 & 5.2	Sanitary Appliances & fittings	160
	Testing Materials	40
	Insurance	20
Total		3,504

296. The contract for the rehabilitation of Timehri Police Station was awarded in 2010 in the sum of \$7.277M and during that year amounts totalling \$5.325M were paid. Over the current reporting period, the payment of amounts totalling \$1.391M increased disbursements under the contract to \$6.717M. A verification of the works revealed that the wall boarding was over measured, resulting in an overpayment to the contractor in the amount of \$115,000. The unsubstantiated payments of \$50,000 for insurances increased that sum to \$165,000.

297. The contract for the rehabilitation of Kamarang Police Station was awarded in 2010 in the sum of \$3.348M and during that year amounts totalling \$2.391M were paid on certified works. During 2012, another payment of \$697,150 increased that amount to \$3.088M. An inspection of the works revealed overpayments amounting to \$1.273M, which occurred as a result of twenty discrepancies in measured works, where payments amounted to \$1.772M and actual works totalled \$508,600.

*Recommendation:* The Audit Office recommends that the Ministry make every effort to recover the overpayments and put systems in place to avoid any overpayment to contractors. (2011/166)

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

Current Expenditure

Prior year matters, which have not been resolved

298. 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 \$255.439M during the year 2011. Similar situations occurred in the years 2010, 2009 and 2008, at which time the respective purchases amounted to \$245.698M, \$280.210M and \$378.692M respectively. 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's 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. (2011/167)

299. The GPF has still not taken the necessary steps to secure and retain all vouchers in support of expenditure. As such, one payment voucher totalling \$116,700 was not presented for the year 2011. As can be seen from the table below, similar situations existed in 2008 and 2009 with the result that for those years there are 167 outstanding vouchers for expenditure amounting to \$83.739M.

Year	No of vouchers	Amount \$'000
2008	133	74,180
2009	34	9,559
Total	167	83,739

*Police Force's Response:* The Finance Officer explained that efforts are ongoing to have these vouchers located and have them presented for audit inspection. The 2009 amount has since been reduced to thirty-four missing vouchers totalling \$9.559M.

*Recommendation:* The Audit Office recommends that the Guyana Police Force take all necessary measures to review the controls in relation to the accounting for vouchers and ensure the security and retention of all vouchers for audit examination. (2011/168)

300. On the matter of fuel and lubricants purchased, the GPF acquired quantities valued at \$206.769M from GUYOIL for the period under review. However, as at 31 December 2011, it owed the supplier amounts totalling \$1.647M. This resulted in the understatement of the Appropriation Account by the sum owed to the supplier. In 2010, the GPF had overpaid to the supplier the sum of \$5.601M.

*Police Force's Response:* It was explained by the Finance Officer that the outstanding amount owed in 2010 was supplied the following year. All outstanding amounts for 2011 were settled with GUYOIL.

*Recommendation:* The Audit Office again recommends that the GPF take action to introduce measures for stricter control over acquisitions of fuel. (2011/169)

301. 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 a person or persons unknown accessed a strong box within the cashier cage, designated "Cashier 3" at the Finance Office and removed some components of payrolls kept in the strong box. Five persons were charged departmentally, but payments to the related payees are still to be settled.

*Police Force's Response:* The Finance Officer explained that the Ministry of Finance was written to in relation to this matter with a view of ensuring that the affected individuals receive their monies, also all recommended measures have been adhered to.

*Recommendation:* The Audit Office recommends that the Force diligently follow-up with the Finance Secretary this long outstanding matter in order to bring it to closure. (2011/170)

302. 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 472 vehicles requiring such records, log books were not presented for fifty-one. In relation to historical records, these were unavailable for eleven vehicles. See details in the table below.

Description of Vehicle	No. of Log Books not presented	No of Historical files not presented
Motor Cycle	22	5
All Terrain	2	2
Motor Car	12	2
Truck/Lorry	4	Nil
Mini Bus	1	Nil
Pick-up	5	1
Prison Van	3	Nil
Land Rover/Jeep	2	1
Total	51	11

*Police Force's Response:* It was explained by the Finance Officer 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. (2011/171)

303. 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's Response:* The Finance Officer explained that the shortage which occurred sometime back is noted. Officers have since been assigned to the various stations to verify the reasons for the differences. However, the Turkeyen shortage of \$180,440 was verified and deductions will be made from personal emoluments of the rank that was responsible at the time.

*Recommendation:* The Audit Office recommends that the Guyana Police Force take action to recover the amount and ensure systems are put in place to minimise the length of time bail monies are held at stations. (2011/172)

Account Area - Accounting Area Payroll

304. For the period under review, a total of seventy transactions relating to pay change directives for resignations, retirements, dismissals and maternity leave transactions were examined. Of these, there were thirteen instances where such directives were forwarded late to the Central Finance Office resulting in overpaid salaries totalling \$756,642 including deductions totalling \$82,527. A similar situation existed in 2010, when salaries totalling \$754,190 were overpaid. The amount of \$34,608 was recovered leaving a balance of \$719,582 still outstanding.

*Police Force's 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 takes 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. (2011/173)

Account Area - Maintenance Works

305. Twenty-two maintenance contracts rolled-over in 2012 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 addition, one of the contracts, that is, the maintenance of living quarters at Cove & John, had to be terminated since the contractor had abandoned the works. The contract was awarded in the sum of \$4.495M whilst sums totalling \$1.124M were disbursed as at 31 December, 2011.

*Police Force’s Response:* It was explained by the Finance Officer that the Ministry of Finance was written seeking approval for “multi-year status”. Work was abandoned at Living Quarters Cove & John compound and tender was done for repairs to a different building in the compound in 2012.

*Recommendation:* The Audit Office recommends that the Guyana Police Force ensure that it seeks approval for “multi-year-status” for contracts prior to works being undertaken. In addition, works to be undertaken should be prioritised and completed. (2011/174)

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

Account Area - Goods and Services

Fuel and Lubricants

306. An examination of fuel consumption for seven vehicles for the period under review revealed that a difference of 28,241 litres of fuel valuing \$5.874M was reflected between the quantity of fuel issued as recorded in the log books and the quantity issued as recorded in the stock ledgers as shown below:

Registration No	Type	Litres. in Log Book	Litres. in Stock Ledger	Difference in litres	Cost \$
PMM 6384	Pickup	3,507	6,943	3,436	714,688
PLL 1161	Mini Bus	4,652	12,732	8,080	1,680,640
PJJ 1550	Pickup	8,263	15,391	7,128	1,482,624
GJJ 6033	Canter Lorry	7,729	10,329	2,600	540,800
PLL 1000	Pickup	10,634	13,538	2,904	604,032
GGG 141	Crash Truck	848	2,815	1,967	409,136
PKK 161	Land Rover	1,884	4,010	2,126	442,208
Total		37,517	65,758	28,241	5,874,128

*Police Force’s Response:* It was explained by the Finance Officer that reconciliation is being done to identify this difference and to take corrective action where necessary.



*Recommendation:* The Audit Office recommends that the Guyana Police Force complete its reconciliation and submit same to the Audit Office for scrutiny. (2011/175)

Local Travelling and Subsistence

307. The sum of \$565.000M was allocated under this Line Item for the year 2011. Two Contingency Fund Advance Warrants (CFAWs) were issued to the Force totalling \$90.649M, bringing the “Total Funds Available” to \$655.649M. During the period under review, the Force expended amounts totalling \$655.609M. The first Advance was requested on 29 September, 2011 in the sum of \$39.641M, and according to the request, the funds were required due to a projected shortfall. More specifically, the funds were to be used for (a) intensifying and sustaining of patrols in and around the city; (b) increased travelling by land and water and chartering of flights to conduct investigations in interior locations; (c) feeding of Ranks on Anti-Crime operations at Aranka and Tri-Junction; and (d) feeding of new recruits. The funds received were verified as having been properly expended for the purposes intended, and were supported by adequate documentation.

308. The second Advance was requested on 17 November, 2011 in the sum of \$51.008M, according to the request, the funds were required due to another projected shortfall. More specifically, the funds were to be used for (a) the feeding of Ranks (including Rural Constables) that would be inlined during the Election period (\$43.008M); and (b) increased movement of Ranks to various parts of the Country by land, water and air (8.000M).

309. In relation to the feeding of Police Ranks and Rural Constables, the sum of \$43.008M was paid into the Police Welfare Fund in lieu of the different Divisions of the Force, based on a rate of twelve hundred dollars (\$1,200) per day to feed 4,220 Ranks for seven days and 2,100 Rural Constables for three days. Of the \$43.008M, amounts totalling \$29.262M were expended on the purchase of food items, which were distributed to the various Divisions, whilst advances totalling \$3.230M were given to the Divisional Commanders to purchase food items in the event of any shortage arising from the quantities supplied. The difference of \$10.516M was refunded to the Consolidated Fund in March, 2012. This resulted in the Force’s Appropriation Account for 2011 to be overstated by the said amount.

310. Examination of the documents and records related to the purchase, distribution and utilisation of the food items revealed the following:

- Adequate records were maintained for the receipt and utilisation of food items (\$21.809M) that were supplied to Headquarters, ‘A’ and ‘D’ Divisions, Tactical Services Unit and Special Constabulary;

- Records were only maintained for items valued \$0.640M of the total worth of \$3.140M received in 'B' Division. It was explained that the food items were distributed to the three sub-divisions, Fort Wellington, New Amsterdam and Whim Police Stations, who further distributed the items in appropriate quantities to the other stations under each sub-division. In the absence of records, officers at the various Police Stations submitted statements attesting to the receipt and utilisation of items for the feeding of ranks during the elections in-lynment;
- 'C' Division recorded the receipt and distribution of food items valued \$1.999M in a register at the Division's Headquarters – Cove and John Police Station. Police Ranks who were tasked with uplifting their Station's portion of items were made to sign as receiving same; however, the quantities of items being uplifted by the various Police Ranks were not recorded in the Register. As a result, it could not be ascertained whether all the items supplied were accounted for and utilised for the purposes intended. It was explained that due to the lateness in which the items were received and distributed, this key element in the accounting process was overlooked;
- 'E & F' Division, which covers all the interior locations, including Linden was supplied with food items valued \$1.377M; however, no record was maintained for the receipt and utilisation of the items. Notwithstanding this, statements were provided by the relevant Ranks at various Stations attesting to the receipt and utilisation of the food items they would have received and utilised; and
- Records were only maintained for items valued \$0.510M of the total worth of \$0.937M received in 'G' Division. Notwithstanding this, statements were provided by the relevant Ranks at various Stations attesting to the receipt and utilisation of the said items.

311. Discussions and interviews were held with Officers including Divisional Commanders and the results are summarised below:

- With the exception of 'B', 'E & F' and 'G' Divisions, there was general consensus that the system used for the feeding of the Ranks worked effectively, and that the food items supplied were adequate to feed their Ranks during the In-lynment period. It was added that this system was better than giving the Commanders the cash and have them source the food items. This they said would have put a strain on them, since additional time and effort would have to be spent on acquiring the items, instead of totally concentrating on technical work in a time where security is required to be at its optimum;

- The Officers who were stationed at ‘B’ and ‘E & F’ Divisions contended that the system could have also worked in their respective Divisions. However, the items should have been supplied in a timely manner, i.e. at least one or two weeks prior to the Inlynmnt, since it takes quite some time to reach all the locations under the Divisions. It was also stated that the items received were inadequate for the feeding of the Ranks during the Inlynmnt period, and that much needed assistance had to be sought from private individuals and businesses to support the feeding of the Ranks. However, the assistance received was not documented.

312. The sum of \$8M was expended on the transporting of Ranks and foodstuff to the outlying Police Stations, which is primarily under the ‘E & F’ Division. The expenditure was verified as having been properly incurred, and the payments were supported by adequate documentation, attesting to its correctness, accuracy and validity.

*Police Force’s Response:* The Head of Budget Agency acknowledged the Audit Office’s findings, and stated that steps will be taken to avoid these situations in the future.

*Recommendation:* The Audit Office recommends that:

- (i) Funds should be budgeted in “Elections Year” for future Elections instead of seeking Contingency Fund Advances;
- (ii) Release of Funds for Elections should be done in a timely manner so as to provide the Force with adequate time and resources to properly manage activities associated with Elections; and
- (iii) The Force should ensure there is proper record-keeping for all funds related to its activities, especially the outlying Divisions. Gifts and other assistance received should also be well documented and accounted for. (2011/176)

*Account Area - Maintenance Works*

313. Audit examination of the contract documents revealed that the amounts of \$2.249M 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 payments of \$2.249M is deemed as overpaid to contractors and should be recovered.

314. A sample of eight rehabilitation projects undertaken by the Ministry during 2011 revealed three instances where contracts were overpaid amounts totalling \$872,700 on measured works. The table below provides details of the contracts and related payments.

Name of Project	Contract Sum \$'000	Amount Overpaid \$'000
Rehabilitation to Outpost at Moleson Creek	5,977	90
Rehabilitation to fence at Lethem Police Station	7,743	406
Rehabilitation to OC quarters in Lethem	4,237	377
Total		873

*Police Force's Response:* It was explained by the Finance Officer that additional work were done to the above mentioned projects. A visit is schedule for the 1<sup>st</sup> October, 2012 to complete the final measurement. This document would be submitted to the Audit Office for verification.

*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. (2011/177)

#### Other Matters

315. During the period under review, a physical verification at the Guyana Police Force Quarter Master Stores revealed several unsatisfactory features, as follows:

- (a) Of thirty-two items examined at the stores, twenty-five items had significant excess and shortages between the stock ledger balances and actual stock on hand;
- (b) There was no established process for the re-ordering of stock;
- (c) It was observed that the stores did not maintain Bin Cards in order to provide a basis of reconciliation with the stock ledgers;
- (d) The Stores Regulations (1993) were breached, in that, the Central Accounting Unit did not maintain stock ledgers to enable an independent check of the stores;
- (e) The master inventory was not properly updated to reflect all Assets owned by the Force; and
- (f) An immediate use register was not maintained by the Stores.

*Police Force's Response:* It was explained by the Finance Officer that the Force regrets this lapse and the relevant adjustments has since been made. These observations were noted and the requisite action has since been taken in relation to reorder. The bin cards, stock ledger and master inventory are being updated and would be presented to the Auditor. An immediate use register has since been implemented.

*Recommendation:* The Audit Office recommends that the Guyana Police Force 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. (2011/178)

316. Prior to the finalisation of the audit of the GPF, there were thirteen stale dated cheques totalling \$977,948 which represented outstanding payments to suppliers, Insurance Companies and Guyana Revenue Authority for the years 2006 to 2010. Six of these cheques were updated, but had since become stale dated. The cheques on hand should have been refunded to the Consolidated Fund 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. Details are listed below:

Year	Nº of Cheques	Amount \$
2006	1	29,017
2007	4	469,503
2008	6	110,284
2009	1	355,248
2010	1	13,896
Total	13	977,948

*Police Force's Response:* It was explained by the Finance Officer that letters have since been prepared to the Accountant General Department to have the cheques updated and paid over to the relevant agencies.

*Recommendation:* The Audit Office recommends that the Guyana Police Force 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. (2011/179)

AGENCY 52  
MINISTRY OF LEGAL AFFAIRS

Current Expenditure

Prior year matters, which have not been resolved

317. The applications for the registration of businesses continued to be misplaced. During the reporting period 5,209 applications were received, ninety-three of which were not surrendered for examination. Similarly, the Ministry also failed to present a number of applications for the years 2006 to 2010, which resulted in the fees payable on these not easily verified.

*Ministry's Response:* The Head of Budget Agency acknowledged this finding and indicated that the Deeds Registry takes full responsibility for these missing applications. She explained that this is due to the fact that storage continues to be a major problem in the department. However, the Registry has continued to electronically update its data base in an attempt to have no future re-occurrence of this incident and to improve the efficiency of the Business Registration Unit.

*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 stringent supervisory control over the collection and accounting for revenues. (2011/180)

318. The processing of applications for Trademarks was still in arrears. During the reporting period, 674 applications were received, but related certificates were not issued. In the previous accounting period a total of 582 applications were received, but to date only 105 certificates were issued. For the period 2002 to 2011 a total of 5,800 applications were received and at the time of reporting only 3,265 of these certificates were issued.

*Ministry's Response:* The Head of Budget Agency explained that the backlog of Trademarks persists partly because of the prolong time applicants take to respond to queries. This along with the then vacant Registrar position has caused the department to still be in arrears. To date there are no Trademark backlog for the years 2002-2006, all certificates were issued, except for those that are awaiting response from the respective applicants. The matrix below gives the most recent updates of processing of applications of Trademarks for the given years:

Years	Applications Received	Certificates issued	Certificates In Process	Out of Order	Withdrawn/ Abandoned
2002	562	397	-	-	165
2003	522	412	-	-	110
2004	536	417	-	-	119
2005	659	555	-	-	104
2006	551	372	-	-	179
2007	619	302	-	135	182
2008	611	411	143	40	17
2009	484	294	94	91	5
2010	582	105	288	180	9
2011	674	0	60	60	19
Total	5,800	3,265	585	506	909

*Recommendation:* The Audit Office again recommends that the Head of Budget Agency do all that is necessary to have the processing of Trademarks brought up to date, so that specific companies can use legally registered names or symbols to identify products. (2011/181)

319. For the period under review, the State Solicitor bank account № 120 was reconciled. However, an examination of the reconciliation statement for December 2011 revealed that it was affected by an unreconciled amount of \$12.904M. The reconciliation of the Official Receiver bank account № 330 was also affected by an amount of \$301,583 which was also not reconciled. The respective cashbook balances for the two accounts were \$38.227M and \$12.622M, while the related bank statement balances were \$51.132M and \$12.321M.

*Ministry's Response:* The Head of Budget Agency acknowledged that there is an unreconciled difference of \$12.904M and \$301,583 stated in reconciliation statements as at December 2011 for account numbers 120 and 330 respectively. Efforts were made to reduce or eliminate the amounts; however this was not achieved due to the unavailability of receipts. Efforts are still being made to locate the records and that of the cash books.

*Recommendation:* The Audit Office recommends that the Head of Budget Agency make every effort to rigorously locate all records and have the unreconciled difference resolved. (2011/182)

320. In relation to the rental of the First Federation Building which is controlled by the State Solicitor's Office, there were thirty-one tenants occupying the building and should have entered into tenancy agreements during the period under review. However, seventeen had no tenancy agreements, fourteen had agreements which had expired since 1991. Although notices were sent to the defaulting tenants for outstanding rent only \$390,000 was collected, and at the time of reporting, there was also evidence that rent was in arrears totalling \$1.161M for the period under review. The sum of \$917,000 remained outstanding for the previous accounting period.

*Ministry's Response:* The Head of Budget Agency indicated that on the advice of the new Attorney General and Minister of Legal Affairs, letters dated 14 May 2012, were written to the defaulting occupants of the First Federation Building with regard to liquidating their indebtedness for licence fees owed for their occupancy of the rooms in the Building. As a result, some persons came forward and made payments. From 14 May 2012 to date, approximately \$580,000 was paid.

*Recommendation:* The Audit Office recommends that the Ministry follow the proposal of the Public Accounts Committee that the Ministry prepare new contracts with realistic tenancy rates for the occupants of the Building and take legal action against defaulting tenants. (2011/183)

321. 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.

322. During the reporting period 330 Companies were registered and certified, whilst, 223 Companies registered in 2010 were required to file returns in 2011. However, only thirty-four Companies complied with the requirements of the Act. Default notices were sent to 126 Companies of which fifty Companies were struck off the register and sixty-two were not required to file returns.

323. A similar observation was made in relation to Companies registered in previous years, particularly the years 2007 to 2009, which accordingly required 243, 236 and 244 returns to be filed in the years 2008 through 2010, based on the number of registrations. However, as shown in the table below the response was negligible, thus requiring the Ministry to send out notices of default, together with action to strike defaulters off the register. This act yielded additional results where some compliance was achieved, but the majority remain in default.

Year	Companies Incorporated	Complied & filed Returns	Notices Sent Out	Struck off the Register	Restored to the Register	Out of Order	Annual Returns not due
2007	243 (18 being non-profit)	12	226	171	40	2	-
2008	236 (29 being non-profit)	14	227	145	46	2	-
2009	244 (inc 19 non-profit)	54	192	150	20	1	-
2010	223 (16 being non-profit)	29	126	50	5	3	62
2011	330 (15 being non-profit)	-	-	1	-	2	330

*Ministry's Response:* The Head of Budget Agency has advised that the department has fulfilled its mandate to send out the notices to defaulting companies. Evidence of this is recorded in the Companies' Registers, and subsequently the respective company files were available for audit scrutiny. Also, as it relates to companies that are out of order, management has made contact with the respective owners or agents regarding the queries and we are awaiting their response.

324. The Ministry has been unable to recover \$161,935 as net salaries and \$30,245 in deductions overpaid to one officer in respect of salaries for the period under review. This increases the overpaid salaries to \$393,992, whilst net salaries totalling \$170,297 and deductions amounting to \$31,515 were overpaid to seven officers in 2009.

*Ministry's Response:* The Head of Budget Agency indicated that letters were sent to ex-employees to repay the amounts overpaid and relevant deductions from various agencies refunded. Numerous telephone calls were made in an effort to follow-up.

*Recommendation:* The Audit Office recommends that the Ministry take appropriate action to recover sums overpaid and ensure that a system is put in place to facilitate the timely submissions of pay changes to the Accounts Division. (2011/184)



AGENCY 53  
GUYANA DEFENCE FORCE

Current Expenditure

Prior year matters, which have not been resolved

325. The Force is still unable to reconcile and clear the difference of \$1.929M reflected in the bank reconciliation statements for salaries bank account № 688-306-0. Thus, the balance of \$1.929M was not transferred to the Consolidated Fund during the period under review.

*Defence Force's Response:* The Head of Budget Agency explained that the present balance in this account as indicated by the last Bank Statement is \$1.929M. This sum is expected to be transferred to the Consolidated Fund by the Ministry of Finance and the Account to be subsequently closed.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force take immediate action with a view of having the differences resolved. (2011/185)

326. 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, these were being cleared on average four months later than required. In a related matter, there were 1,259 cheque orders totalling \$1.792 billion, which remained outstanding to date. The table below gives a summary of the outstanding cheque orders.

Year	Quantity	Amount \$'000
2008	64	798,017
2010	234	6,464
2011	961	987,524
Total	1,259	1,792,005

*Defence Force's Response:* The Head of Budget Agency explained that a continuous process is being undertaken to clear all outstanding cheque orders

*Recommendation:* The Audit Office recommends that the Guyana Defence Force adhere to circularised instructions in relation to the clearing of cheque orders. (2011/186)

327. The contract for 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	Diff.	Rate \$	Total \$
2.5	HS bars ½” dia. Security grills to doors & 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 2x4 instead of 2x6 green heart	bm	42	28	14	400	5,600
Total overpayment							809,650

328. 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.

*Defence Force’s Response:* The Head of Budget Agency explained that the windows and doors were not grilled. It was recognised that grilling work to the cashier cage was not taken into consideration in the original estimates and therefore had to be done as a result of the security regulations specified by the Ministry of Finance. No variation order was secured in this instance and the Agency will recover from the contractor, the amount overpaid. With reference to item 7A internal inspections revealed that there were variations between planned materials and actual materials used. The contractor is being pursued in an effort to recover all overpayment.

*Recommendation:* The Audit Office again recommends that the Guyana Defence Force make every effort to recover the sum overpaid, while implementing stricter control over the supervision and certification of works. (2011/187)

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

Account Area – Payroll

329. Transactions relating to pay change directives for new appointments, resignations, retirements and dismissals were examined and it was observed that such directives were forwarded late to the Accounts Department of the Force. However, overpaid salaries were only identified in three instances valued at \$302,926 which includes \$91,302 of deductions not recovered from the respective agencies.

*Defence Force’s Response:* The Head of Budget Agency explained that this resulted because of late publication hence these names could not have been deleted from the payroll in a timely manner. Also, the officers were written to with a view of recovering the overpayments. In addition, the G.D.F has taken steps to ensure that there is no such occurring incidence.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force take appropriate action to recover sums overpaid and ensure that a system is put in place to facilitate the timely submissions of pay changes to the Accounting Unit of the Force. (2011/188)

Account Area - Goods & Services

330. On the matter of fuel and lubricants, the Force purchased fuel valued at \$462.272M from a local supplier for the period under review. However, the records of the Force reflected payments totalling \$384.815M, a difference of \$77.457M.

331. Contrary to the cash based method of procurement, the Guyana Defence Force at the end of the period under review overpaid GUYOIL amounts totalling \$35.352M, resulting in a misstatement of the Appropriation Account.

*Defence Force's Response:* The Head of Budget Agency explained that Warrants for various G.D.F outlying locations will account for the difference in expenditure. With respect to the \$35.352M there is a prepayment arrangement between this organisation and the Guyana Oil Company hence; a credit balance is expected to be reflected in the accounts of GUYOIL. The figure quoted in this query represented a credit balance.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force (i) take action to ensure periodic reconciliation of its records with the supplier, while creating a basis for better supervision over the recording of the expenditure; and (ii) 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. (2011/189)

332. An examination of the contract register revealed that this record was not properly written up, in that amounts paid on each contract were not included therein. This made it difficult and time consuming to verify financial transactions relating to total amounts paid on each contract.

*Defence Force's Response:* The Head of Budget Agency explained that this record was in place but the information contained therein was not adequate to satisfy the need of the Auditors. Advice is being sought on whether there is a more appropriate format in which this record should be written up in an effort to satisfy the need of the users.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force take action to ensure that the contract register is properly maintained showing the actual amounts paid to each contractor. (2011/190)

Account Area - Utility Charges

333. The sum of \$55M was expended on telephone charges for the period under review. However, the telephones register reflected an amount of \$37.284M giving an unexplained difference of \$17.716M. In a related matter, the registers used to record cellular phones, internet and c-point charges were not written up for the months of January, February, April, August and December 2011.

*Defence Force's Response:* The Head of Budget Agency explained that under Telephone charges, the difference may have resulted because the register was not updated at the time of the inspection. These entries can only be made upon receipt by the respective personnel and are many times delayed. The Head further explained that delays in updating the registers were caused by many factors which include receiving of the relevant documents in a timely manner. Efforts are being made to have this system improved in order to have records updated in a timely manner.

*Recommendation:* The Audit Office recommends that the Force 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 cleared. The Audit Office also recommends that the Force take steps to ensure that all records are properly maintained. (2011/191)

### Other Matters

#### Missing Vouchers

334. The Guyana Defence Force did not take the necessary steps to secure vouchers in support of expenditure. At the time of the audit, 2,054 payment vouchers totalling \$1.668 billion for expenditure under the current appropriations were not presented for audit examination. This circumstance resulted in the failure to determine the completeness and accuracy of the appropriated expenditure, together with whether value was received for the amounts expended.

*Defence Force's Response:* The Head of Budget Agency explained that the G.D.F has taken note of this issue and would like to reiterate that the Sub-Treasury is the custodian of all vouchers and therefore should be in a position to make them available to the State Auditors for inspection. Efforts are underway to establish the whereabouts of the vouchers in question.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force put systems in place to ensure that there is adequate accountability for payment vouchers and supporting documents, so that these could be provided for audit in a timely manner. (2011/192)

#### Unpaid Cheques

335. Audit inspection revealed a total of 137 cheques valued at \$39.507M on hand at the time of the audit. In addition, there were ninety-four stale dated cheques totalling \$13.787M at the Sub-Treasury of the Guyana Defence Force. 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.

*Defence Force's Response:* The Head of Budget Agency explained that in trying to verify this issue, it was found that many of these cheques were uplifted subsequently. In relation to the stale dated cheques, The G.D.F is seeking to have some of them updated and paid while the others will be returned to The Ministry of Finance. A final position on this issue will be stated upon completion of the ongoing verification process.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force put systems in place to monitor these expenditures so that possibilities of irregularities, fraud and/or corruption could be avoided. The Audit Office also recommends that the Ministry comply with the requirements of the Fiscal Management and Accountability Act (2003) as it relates to the refund of unspent balances to the Consolidated Fund. (2011/193)

### Capital Expenditure

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

336. The GDF is still to clear a total of thirty vouchers totalling \$5.531M with the Audit Office for the year 2009. For the current period, 123 vouchers totalling \$180.571M were either not provided or were deemed defective because of the lack of supporting documents. The table below provides summarises the expenditure for 2011.

Line Item	Defective Vouchers		Un-presented Vouchers		Total	
	N <sup>o</sup> .	Amount \$'000	N <sup>o</sup>	Amount \$'000	N <sup>o</sup>	Amount \$'000
12001- Guyana Defence Force	10	41,530	9	20,386	19	61,916
12003 – Marine Development	3	2,463	0	0	3	2,463
28001 – Pure Water Supply	10	15,478	3	7,239	13	22,717
28002 – Agri Development	0	0	5	7,995	5	7,995
34005 – Infrastructure – GDF	1	1,433	9	15,291	10	16,724
51002 – Equipment – GDF	66	35,863	0	0	66	35,863
51003 – Nat. Flag Essequibo	7	32,893	0	0	7	32,893
<b>Total</b>	<b>97</b>	<b>129,660</b>	<b>26</b>	<b>50,911</b>	<b>123</b>	<b>180,571</b>

*Defence Force's Response:* The Head of Budget Agency explained that in trying to establish the position for the year 2009, it has been verified that the 5 defective vouchers under line item 12001 have not been submitted for clearance. Of the 25 un-presented vouchers under line items 12001-51002, 13 have since been presented to the Sub-Treasury to a total of \$58.882M while another 12 totalling \$15.492M was classified as direct payment and should have been presented by the Sub-Treasury for inspection. The queries for the period under review are in the process of being verified and a position will be communicated to the Auditors as the process progresses.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force take the necessary steps 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. (2011/194)

337. The Force has still not produced documents in the form of bonds and insurance valued at \$1M under the contract awarded for the construction of Arms Stores Complex at Base Camp Ayanganna. In the circumstances, the auditor is still unable to validate the propriety of the payment and considers the amount an overpayment.

*Defence Force's Response:* The Head of Budget Agency explained that this sum was paid to the contractor as it was built into the cost of contract. However, the G.D.F could find no evidence that the security amount was deposited at the finance Department and so the organisation accepts the responsibility for not exercising due diligence and has pledged to prevent this from reoccurring.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force make every effort to implement stricter control over the supervision and certification of works. (2011/195)

338. The Force has not recovered an overpayment of \$4.581M from the contractor for work done on the 2<sup>nd</sup> Infantry Administration building at Camp Soweyo. A physical verification exercise conducted on 18 August 2011 had revealed that although the building was incomplete and the measured works were valued at \$11.462M, the contractor was paid the full contract sum of \$16.043M. This resulted in the above overpayment of \$4.581M.

*Defence Force's Response:* The Head of Budget Agency explained that most of the work on this project has been completed. However, some elements which are minor in nature and should have been completed earlier can only be completed after the second phase of the project has concluded and so in light of this, the contractor has made a commitment by way of letter towards this since he was already paid to effect this work. The shading device will no longer be erected since it was no longer required.

*Recommendation:* The Audit Office recommends that the Guyana Defence Force make every effort to implement stricter control over the supervision and certification of works; and renew its efforts to recover the overpayments and put systems in place to avoid a recurrence. (2011/196)

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

##### Account Area – Equipment

339. The amount of \$75M was provided for the purchases of signal equipment, cement mixers, filing cabinets, wardrobes, mattresses, fans freezers, desks, chairs and switchboard. Amounts totalling \$74.863M were expended on various items included, generator, AC Unit, cooking gas, bed frames, heavy duty printer, wardrobe, dental system , poly-stainer, refrigerator and filing cabinets: however the following were observed:

- Fifty-eight cheque orders totalling \$35.912M were without supporting documents; hence, it was impossible to test the validity of the transaction; and

- The items purchased were not entered into Permanent Stores register before distribution was done. Also a master inventory of these items purchased was not produce for audit inspection, hence verification of the items purchased was not possible.

*Defence Force's Response:* The Head of Budget Agency explained that the process to establish the position of the expenditure relating to these vouchers in question is currently being undertaken and status report will be forwarded to the Auditors very shortly. The G.D.F acknowledges its failure in this area and will make every effort to correct this anomaly.

*Recommendation:* The Audit Office recommends that the Force put systems in place to ensure that there is adequate accountability for payment vouchers and supporting documents, so that these could be provided for audit in a timely manner. (2011/197)

AGENCY 55  
SUPREME COURT

Current Expenditure

Prior year matters, which have not been resolved

340. Over the years 1995 to 2001, there were nine matters which are either being investigated by the police or pending before the Court. In each case, the cases were 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.

*Department's Response:* The Head of Budget Agency indicated that the Supreme Court is pursuing these matters with the relevant authorities. As stated in the report, a letter dated 27 May, 2011 was sent to the Permanent Secretary, Ministry of Home Affairs, requesting a status update as advised by the Public Accounts Committee. Unfortunately we have not received any response to date.

*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. (2011/198)

341. In a related matter, the cases in the table below were dismissed by the Courts, but action to write off the losses suffered is still pending. On 14 June 2011, the Registrar wrote the Finance Secretary requesting approval for the related sum of \$6.263M to be written off, but such approval has not yet been granted. There was no evidence that follow-up action has been taken to bring this matter to an expeditious conclusion.

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 indicated that the Supreme Court is also pursuing these matters with the relevant authorities. As stated in the report, letter dated 14 June, 2011 to Finance Secretary and copied to the Accountant General requesting a debt write off. A reminder was sent to the Finance Secretary and copied to the Accountant General on 15 August, 2011. To date we have not received a response.

*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. (2011/199)

342. During the period under review, there were seven instances where pay change directives for resignations, retirements and dismissals were forwarded late to the Central Accounting Unit of the Department resulting in overpaid salaries totalling \$148,886, which includes deductions amounting to \$14,341. Similar occurrences were observed in previous years, which have resulted in an outstanding sum of \$834,715 was still to be recovered from 38 persons.

*Department's Response:* The Head of Budget Agency indicated that the Personnel Department along with all Heads of Department are closely monitoring staff changes which are reported immediately to the Accounts Department for action. Letters were dispatched to the various officers to have the sum recovered. We continue to pursue recovery of the monies.

*Recommendation:* The Audit Office again 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. (2011/200)

343. For the year under review, there were partial submissions from ten of eighteen officers, who were entitled to travelling allowances. These officers had not submitted proof of insurance for the vehicles used in the execution of their duties, which was a condition precedent to the payment of travelling allowances. In 2010 there were similar occurrences, where thirty-seven officers who were in receipt of travelling allowances had failed to fully comply with the requirement for payment of such allowances.

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



*Recommendation:* The Audit Office again recommends that the Department take immediate steps to conform to circularised instructions, as it relates to the payment of travelling allowances. (2011/201)

### Magisterial Districts

#### Case Jackets

344. 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 table below gives the current status of outstanding case jackets for the last biennium, 2010 – 2011, in the various Magisterial Districts.

Districts	Type	Cases for year 2010	Jackets outstanding 2010	Cases for year 2011	Jackets outstanding 2011
East Demerara Magisterial District	Criminal	4,476	133	4,448	219
	Civil	92	8	195	12
	Affiliation	772	15	649	22
West Demerara Magisterial District	Criminal	4,545	14	4,609	678
	Civil	105	-	110	33
	Affiliation	457	3	336	16
Georgetown Magisterial District	Criminal	14,402	265	13,456	398
	Civil	1,298	28	1,264	40
	Affiliation	856	27	661	7

*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 institute corrective measures that would account for case jackets during every financial period, while doing what is necessary to locate the outstanding case jackets. (2011/202)

## Capital Expenditure

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

#### Account Area - Capital Works

345. The contract for the construction of the Leonora Magistrate Court was awarded in 2009 in the sum of \$14.520M. Thereafter, an approved variation increased the project cost to \$17.255M. The contract was however terminated on 14 June 2011, following payments totalling \$15.221M and an approved extension of the completion date from 9 May 2010 to 28 February 2011. An amount of \$1.445M as detailed on table below was calculated as overpayment for twenty percent completion cost and 106 days liquidated damages in keeping with the terms and conditions of the contract. The Department has been unable to recover the overpayment from the contractor.

Details	Amount \$'000
<u>Estimated Project Cost - \$17.255M</u>	
Total payments to contractor	15,221
Less: Value of completed works	13,776
Total overpaid	1,445

*Department's Response:* The Head of Budget Agency indicated that in respect of construction of Leonora Magistrate's Court, the Supreme Court will approach the Attorney General with instructions to institute legal proceedings against the contractor.

*Recommendation:* The Audit Office again recommends that the Department make every effort to have the outstanding amount recovered, while implementing stricter controls over the supervision and certification of works. (2011/203)

346. The current and capital expenditure for the year 2011 were overstated by \$2.957M and \$286,054 respectively, as a result of a failure to refund the four cheques, shown in the table below, and to adjust the Appropriation Accounts, accordingly. Three cheques affected the Current Appropriation Accounts and were updated by the Accountant General's Department in July 2012 and subsequently paid. However, the one cheque for \$286,054 for capital expenditure was still on hand at the time of reporting. The retention of the cheques was in contravention of the Fiscal Management and Accountability Act.

Voucher №	Cheque №	Date	Particulars	Amount \$
5501395	188456	29/11/2011	Capital appropriation - 10% Retention fee Leonora MC	286,054
5501399	189901	31/12/2011	Current appropriation - printing legal forms	1,870,509
5501430	189925	31/12/2011	Current appropriation – 10% Retention fee for Whim MC	217,294
5501407	189926	31/12/2011	Current appropriation - 10 % Retention fee for Whim MC	869,176
Total				3,243,033

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

*Recommendation:* The Audit Office recommends that the Ministry institute measures to ensure full compliance with Section 43 of the FMA Act, which requires unexpended balances to be returned and surrendered to the Consolidated Fund at the end of each fiscal year. (2011/204)

AGENCY 71  
REGION 1 – BARIMA/WAINI

Current Expenditure

Prior year matters, which have not been resolved

347. The Regional Administration had still not recovered deductions totalling \$1.167M paid over to the various agencies in respect of unpaid net salaries that were refunded to the Sub-Treasury during 2010. Similarly, during 2011, deductions totalling \$658,807 that was paid over to the respective agencies were also not recovered. See details below:

Year	Gross Salary \$	Deductions			Total Deductions \$	Net Salary \$
		NIS \$	PAYE \$	Others \$		
2010	5,703,734	607,366	345,031	214,511	1,166,908	4,536,826
2011	4,365,514	306,581	170,333	179,893	658,807	3,708,707
Total	10,069,248	913,947	515,364	394,404	1,825,715	8,245,533

*Region's Response:* The Head of Budget Agency explained that the relevant Agencies were written to with a view of recovering the amounts overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration put systems in place to ensure that pay-changes are forwarded promptly to the Regional Accounting Unit, and continue its efforts to recover all outstanding overpayments. (2011/205)

348. 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 2011 audit in May 2012, six hundred and twenty-two cheque orders valued at \$213.693M were outstanding, of which two hundred and forty-four valued at \$91.994M were in respect of the year under review, as shown below:

Year	No of Cheque Orders	Amount \$'000
2009	89	42,870
2010	<u>289</u>	<u>78,829</u>
	<b>378</b>	<b>121,699</b>
2011	244	91,994
Total	622	213,693

*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 will seek to reconcile 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 results to the Audit Office for scrutiny. (2011/206)

349. Amounts totalling \$407,000 overpaid to a contractor in 2010 was not recovered as shown below:

Line Item	Description of Works	Amount Overpaid \$'000
6242 – Maintenance Works	Repairs to Mabaruma Amerindian Hostel	324
	Repairs to Pakera Hospital, Matthew's Ridge	83
Total		407

*Region's Response:* The Head of Budget Agency indicated that the Regional Administration has written to the contractor to recover the amounts overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration follow-up the recovery of all overpayments and submit evidence to the Audit Office for scrutiny. (2011/207)

350. Systems were still not put in place by the Regional Administration to account for revenues of the generation project at Sub-Region, Moruca and have same paid into the Consolidated Fund. The Regional Administration subsidised the Moruca Sub-Region with fifteen drums of fuel per month to assist in the operation of their generators, which provided electricity to residents. This process was administered over by an Electricity Committee, which collected revenues from the residents. Except for the fact that the Assistant Regional Executive Officer was responsible for the operations of the Power Plant, the Regional Administration did not exercise any supervision over the collection of revenues and the utilisation of same.

351. The generation project at Sub-Region, Port Kaituma was handed over at the end of 2010 to the Port Kaituma Power and Light which is being supervised by the Office of the Prime Minister. The Head of Budget Agency had indicated that the Public Accounts Committee had advised that an Economic Project be set up in collaboration with the Ministry of Local Government and Regional Development. All revenues collected would have been paid over to this fund and all payments met there from.

*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 and this has commenced from June 2012.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure that this advice from the Ministry of Local Government and Regional Development continue to be adhered. (2011/208)

352. The Regional Administration had still not taken action to ensure expenditures in respect of the generation project in Moruca were properly authorised. Expenditure totalling \$1.231M was incurred on the acquisition of fuel and other supplies during the period under review. 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.

*Region's Response:* The Head of Budget Agency explained that as a result of paying over revenues to Consolidated Fund, the Region will no longer be in a position to incur expenditure on the generation project.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures that all revenues collected are properly accounted for and all expenditures are properly authorised. (2011/209)

353. The Regional Administration had still not undertaken the exercise to install 300 electricity meters purchased in June 2003 to provide electricity to residents. At the time of the audit in May 2012, the meters were still in the Region's Stores. It should be noted that these meters were acquired over nine 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 Wauna, however, the residences are not certified to be connected and the residents are not willing to take the necessary action to be certified. As a result, the Region plans to utilise the meters in Matthew's Ridge, where a new project has started.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures that these meters are installed as soon as possible. (2011/210)

354. The Regional Administration did not maintain master and sectional inventories. Instead, a substitute register was used to record acquisition of fixed assets. However, it could not be determined when last this register was updated. As a result, the Region's assets could not be verified 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 explained that the Region has since employed a Stock Verifier to implement and maintain the master and sectional inventories and ensure that all assets are properly marked.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures that it is fully compliant with the Stores Regulations at all times. (2011/211)

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

Account Area - Office and Field Supplies

355. One thousand, nine hundred and eighty-two payment vouchers valued at \$579.817M in respect of Current and Capital Expenditure for the period January to July 2011 was not presented for audit examination as shown below. As a result of the payment vouchers not presented for audit examination, the scope of the audit was severely limited.

Description	No of Payment Vouchers	Amount \$'000
Current Expenditure	1,961	533,286
Capital Expenditure	21	46,531
Total	1,982	579,817

*Region's Response:* The Head of Budget Agency explained that the vouchers are usually lodged with the Sub-Treasury for safe keeping; however, they could not be located during the time of the audit.

*Recommendation:* The Audit Office recommends that the Regional Administration resolve this matter with the Accountant General's Department. (2011/212)

356. Amounts totalling \$260.202M were allocated under this accounting area. As at 31 December 2011, amounts totalling \$256.249M were expended under the various line items that comprised the account area. Included in the amount of \$256.249M is the sum of \$129.084M that was expended on fuel and lubricants for use by the vehicles, plant and equipment owned and operated by the Region. Of the forty-five serviceable vehicles/equipment owned and controlled by the Regional Administration for which log books were required to be maintained, log books were only presented for thirty, leaving fifteen still to be presented for audit examination. The log books presented were not properly maintained, in that several instances were observed where odometer readings were not recorded, journeys were not authorised, signature of checking officer was not seen, fuel and lubricants received were not recorded and signature of the drivers were not seen. 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 closed off at the end of each year and new books opened at the beginning of the new year and are properly secured for audit purposes. (2011/213)

357. A physical verification of items at the Mabaruma Power Station and Stores revealed the following shortages:

Description of item	Unit	Balance as per Stock Ledger	Physical Count	Shortage	Location
Dieselene	Gal.	3,180	1,055	2,125	Power Station
Gasolene	Gal.	391	250	141	Stores
2T Oil (2 litre bottle)	Bottle	110	49	61	“
Mattress (double)	Each	10	5	5	“
Bed frame (double)	Each	14	10	4	“
Refrigerator	Each	4	1	3	“

*Region's Response:* The Head of Budget Agency indicated that the differences are currently being investigated.

*Recommendation:* The Audit Office recommends that the Regional Administration investigate this matter urgently and forward a copy of its report to the Audit Office for scrutiny. (2011/214)

Account Area - Maintenance Works

358. The sum of \$143.860M was allocated under this account area. As at 31 December 2011, amounts totalling \$143.846M were expended. Included in the amount of \$143.846M is the sum of \$2.257M that was expended on the repairs to the Assistant Regional Executive Officer's Office at Port Kaituma. The contract was awarded to the sole bidder in the sum of \$1.736M. There was an approved variation of \$520,900, giving a final project cost of \$2.257M. The works were completed and a physical verification of the works revealed that an overpayment of \$30,000 was made to the contractor in respect of one sash window not installed.

*Region's Response:* The Head of Budget Agency indicated that the Regional Administration has written to the contractor to recover the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration take urgent action to recover the overpayment and submit evidence to the Audit Office for scrutiny. (2011/215)

Account Area - Stores

359. An examination of a sample of transactions from the Stores revealed eleven instances where the acquisition of items valued at \$8.532M was not recorded in the Stores records. As a result, it could not be ascertained whether these items were received by the Region and utilised for the purposes intended. Listed below are the categories of items purchased:



Description of Items	Amount \$'000
Dietary	3,764
Fuel	2,655
Field supplies	361
Stationery	200
Cleaning materials	82
3,560 bm lumber	694
3 Mud terrain tyres	248
6 rolls chain link mesh	210
2 HDPE tubes – 20”x 18”	135
3 rolls 1.5 PVC cable	109
PVC fittings	74
<b>Total</b>	<b>8,532</b>

*Region’s Response:* The Head of Budget Agency indicated that corrective action will be taken to have all items verified and the stores records properly maintained.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure that all items paid for have been received and properly recorded in the relevant stores records. (2011/216)

### Capital Expenditure

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

360. Overpayments totalling \$20.340M made to contractors during the years 2009 and 2010 were still not recovered in respect of the following projects:

Year	Line Item	Description of Works	Amount Overpaid \$'000
2009	Buildings (Health)	Construction of Nurses Hostel, Mabaruma	1,610
2010	Buildings (Health)	Construction of Nurses Hostel, Port Kaituma	6,440
		Rehabilitation of Baramita Health Hut	2,288
	Buildings (Education)	Construction of Technical Vocation Centre	8,660
		Extension of Baramita Primary School	1,263
	Buildings (Administration)	Rehabilitation of Stores Fuel Bond, Mabaruma	79
<b>Total</b>			<b>20,340</b>

*Region’s Response:* The Head of Budget Agency indicated that the Regional Administration had written to the contractors to recover the amounts overpaid. However, there has been no response to date, as such; the Region will be pursuing legal action against 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. (2011/217)

361. During 2010, the Regional Administration made sixty-one purchases valued \$39.092M, under the various Programmes as follows:-

Programme	Line Item	Items Acquired	Nº of Pur.	Value \$'000	Verified \$'000	Diff. \$'000
Regional Administration & Finance	Agriculture Development	HDPE pipes	5	2,267	505	1,762
	Furniture & Equipment – Admin	Generator, filing cabinets, etc	5	1,489	624	865
	Furniture – Staff Quarters	Wardrobe, gas stoves, suites, etc.	6	998	895	103
Public Works	Land & Water Transport	Motor cycle	2	600	490	110
	Power Supply	Cable, transformer, insulator, etc.	5	9,946	545	9,401
Education Delivery	Land & Water Transport	Pick-up, outboard engines, etc.	5	7,900	7,300	600
	Furniture & Equipment	Filing cabinet, desk & bench, etc.	20	9,927	4,429	5,498
Health Services	Furniture & Equipment	Generators, solar panels, etc.	13	5,965	3,786	2,179
Total			61	39,092	18,574	20,518

362. Of the total purchases, only items valued at \$18.574M were verified as having been received by the Administration. In relation to the items valued \$20.518M that could not have been verified even though alternative audit checks were carried out, payment documents could not have been located for twenty-three purchases valued at \$12.544M. As a result, it could not be ascertained 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 to ensure that there is proper documentation at all times.

*Recommendation:* The Audit Office 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. (2011/218)

363. 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. As a result, school furniture purchased and valued at \$6.365M during the period under review was not recorded in the relevant stores records at Mabaruma or at the Sub- Regional Stores. Alternative checks carried out enabled the verification of receipt of items valued at \$1.240M, whilst items valued at \$5.125M could not have been verified as having been received and properly accounted for. It was explained by the Head of Budget Agency that items purchased were delivered directly to the schools. The Storekeeper had indicated that sometimes he was unaware of the quantity of furniture delivered to the schools. In view of the circumstances, the completeness, accuracy and validity of transactions could not be determined. Listed below is the payment vouchers under which the items purchased could not have been verified as having been received.

Payment Voucher №	Amount \$
7103210	787,500
7103722	985,000
7103167	450,000
7102012	265,000
7103168	707,000
7101141	300,000
7101409	775,000
7103317	855,500
Total	5,125,000

*Region's Response:* The Head of Budget Agency explained that these payments will be investigated and corrective measures taken.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure that all stores purchased are properly accounted for at all time. The Audit Office also recommends that the Region investigate the position of these items and submit the results for audit scrutiny. (2011/219)

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

*Account Area - Public Works*

364. The sum of \$72M was allocated under this account area. A Contingencies Fund Advance Warrant of \$8M was received under sub-head 26014, Power Supply bringing the total revised allocation to \$80M. As at 31 December 2011, amounts totalling \$75.029M were expended. Included in the amount of \$75.029M is the sum of \$14.695M expended on the construction of a bridge and revetment from Oronoque Community to Port Kaituma Water Front. The contract was awarded by the National Procurement and Tender Administration Board (NPTAB) in the sum of \$18.949M. A physical verification of the project revealed that the works were not completed and overpayments totalling \$8.317M were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$'000
<b>3.</b>	<b>Revetment – 900' long</b>						
3.3	Install tarred timber 3"x 6" rib piece	bm	5,400	1,398	4,002	450	1,801
3.5	Install 8'x 12"x 8" tarred timber sheet piling	bm	12,000	5,780	6,220	450	2,799
3.6	Install 8'x12"x 2" tarred timber sheet piling	bm	4,800	0	4,800	450	2,160
3.7	Install 1" diameter smooth steel tie	nr	35	0	35	15,000	525
3.8	Backfill revetment compacting in 12" thick layers	cu.yd.	3,520	941	2,579	400	1,032
<b>Total</b>							<b>8,317</b>

365. Further, the following observations were also made:

- (a) The contractual completion date for the works expired since 31 August 2011 and no approval for extension of time was seen.
- (b) The maximum allowable limit of liquidated damages under the contract is 10% of the contract price. Based on the contractual completion date of 31 August 2011, the maximum liquidated damages, totalling \$1.895M would have accrued since 09 December 2011; in spite of this, no action has been taken against the contractor to date.

*Region's Response:* The Head of Budget Agency indicated that the works are still on-going on this contract and measures will be taken to address the poor documentation as it relates to the contract document.

*Recommendation:* The Audit Office recommends that the Regional Administration inform the Audit Office when the works are completed and adhere strictly to the terms and conditions of the Procurement Act of 2004. (2011/220)

366. Amounts totalling \$12.997M were also expended on the construction of gravel surface road from Koko to Hymacabra. The contract was awarded by the National Procurement and Tender Administration Board (NPTAB) in the said amount. A physical verification of the project revealed that the works were completed and overpayments totalling \$1.018M were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$'000	Amount Overpaid \$'000
<b>1.2</b>	<b>Underground Services</b>	sum	50,000	-	-	50	50
1.2.1	Protection of the underground services						
<b>2.1</b>	<b>Site Clearance</b>						
2.1.1	Debush right of way of road 60' in width	miles	6.5	6.11	0.39	305	119
<b>2.2</b>	<b>Culverts</b>						
2.2.1	Supply & install new 15" diameter HDPE pipe culvert to low lying sections on road	nr	7	4	3	70	210
<b>2.3</b>	<b>Earth Work</b>						
2.3.5	Grade & shape road to attain saddle back	miles	7.2	6.11	1.09	586	639
Total							1,018

*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 once again put proper systems in place to avoid a recurrence. (2011/221)

367. The contract for the construction of gravel surface road at 11 Miles Manawarin, Moruca was awarded by the National Procurement and Tender Administration Board (NPTAB) in the sum of \$9.363M. As at 31 December 2011, an advance payment of \$3.745M was made to the contractor. A physical verification of the works revealed that the project was not completed and overpayments totalling \$2.683M were made to the contractor. The following discrepancies were also observed:

- a. The works appeared to have been abandoned by the contractor.
- b. A total of 4.5 miles of road corridor, out of the contractual 9.5 miles, were cleared at the time of the verification.
- c. The contractor received an advance payment of \$3.745M representing 40% of the contract sum while the contract stated that the advance payment should have been 30%. The value of works completed at the time of the verification was only \$1.062M, hence the overpayment of \$2.683M.
- d. The road was constructed through forested area, where no infrastructure works were ever carried out, yet the bills of quantities include a provisional sum for the following: *Item 1.2.1 – protection of the underground services including existing water mains, culverts etc.* The sum attached to this item is \$100,000 and is therefore considered to be an overpayment and should be recovered from the contractor.

*Region's Response:* The Head of Budget Agency indicated the overpayment will be investigated and efforts will be made to recover any sums overpaid and measures will be taken to address the poor documentation as it relates to the contract document.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and once again put proper systems in place to avoid a recurrence. (2011/222)

368. The contract for the construction of gravel surface road from Kamwatta Junction to Parakese was awarded to the most competitive bidder in the sum of \$3.920M. As at 31 December 2011, the full contract sum was paid to the contractor. A physical verification of the works revealed that the project was not completed, works were in progress and overpayments totalling \$755,000 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$'000	Amount Overpaid \$'000
<b>1.2</b>	<b>Underground Services</b>						
1.2.1	Protection of the underground services	-	50,000	-	sum	50	50
<b>2.1</b>	<b>Culverts</b>						
2.1.1	Supply & install new 15" diameter HDPE pipe culvert to low lying sections on road	nr	2	1	1	55	55
<b>2.2</b>	<b>Earth Work</b>						
2.2.4	Backfill revetted swamp land (350') with suitable backfill	cu. yd	350	-	350	1	350
2.2.5	Grade & shape road to attain saddle back	miles	1.6	0.7	0.9	200	180
<b>5.</b>	<b>Timber Revetment – single side</b>						
5.1	Construct timber revetment 350' long to savannah land	sum	100%	90%	10%	1,200	120
Total							755

369. Further, the following observations were also made:

- a. The contractual completion date for the works expired since 05 October 2011, and no approved extension of time was noted.
- b. The maximum allowable limit of liquidated damages under the contract is 10% of the contract price. Based on the contractual completion date of 06 October 2011, the maximum liquidated damages, totalling \$1.186M would have accrued since 13 January 2012; in spite of this, no action has been taken against the contractor to date.

- c. The contractor received an advance payment of \$980,000, representing 25% of the contract sum, while the contract stated that the advance payment should have been 10%. In addition, no advance payment bond was noted nor could it be established if a bond was required under the contract.
- d. The road was constructed through forested area, where no infrastructure works were ever carried out, yet the bills of quantities include a provisional sum for the following: *Item 1.2.1 – protection of the underground services including existing water mains, culverts etc.* The sum attached to this item is \$50,000 and is therefore considered to be an overpayment and should be recovered from the contractor.

*Region's Response:* The Head of Budget Agency indicated that the works are now completed and measures will be taken to address the poor documentation as it relates to the contract document.

*Recommendation:* The Audit Office also recommends that the Regional Administration adhere strictly to the terms and conditions of the Procurement Act of 2004. (2011/223)

370. The contract for the empoldering of 250 acres of farmlands at Waini was awarded to the sole bidder in the sum of \$7.878M. As at 31 December 2011, an advance payment of \$2.757M was made to the contractor. A physical verification of the works revealed that no work was done; hence the advance payment would be deemed an overpayment. The Community Development Council (CDC) Chairman advised that the contractor never mobilised any personnel or equipment to the site.

371. In addition, the following observations were made:

- a. The contractual completion date for the works expired since 19 October 2011, and no approved extension of time was noted.
- b. The maximum allowable limit of liquidated damages under the contract is 10% of the contract price. Based on the contractual completion date of 19 October 2011, the maximum liquidated damages, totalling \$787,800 would have accrued since 27 January 2012; in spite of this, no action has been taken against the contractor to date.
- c. The contractor received an advance payment of \$2.757M, representing 35% of the contract sum while the contract stated that the advance payment should have been 10%. Also, it could not be established if an advance payment bond was required under the contract.

*Region's Response:* The Head of Budget Agency indicated that the Regional Administration has written to the contractor to recover the amount overpaid and measures will be taken to address the poor documentation as it relates to the contract document.

*Recommendation:* The Audit Office recommends that the Regional Administration take urgent action to recover the overpayment, submit evidence to the Audit Office for scrutiny and adhere strictly to the terms and conditions of the Procurement Act of 2004. (2011/224)

Account Area - Buildings

372. Amounts totalling \$82.200M was allocated under this account area. As at 31 December 2011, amounts totalling \$75.071M were expended. Included in the amount of \$75.071M is the sum of \$5.270M expended on the rehabilitation of Regional Administration Office, Mabaruma. The contract was awarded by NPTAB in the sum of \$11.864M. A physical verification of the works revealed that the project was not completed and overpayments totalling \$1.079M were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$'000
<b>4.</b>	<b>Columns &amp; Beams – Ground Floor</b>						
4.5	Cast RC to 8"x 10" & 8"x 14"	cu. yd	9	0	9	45,000	405
4.6	5/8" ribbed steel main bar reinforcement	ln. yd	502	0	502	400	201
4.7	5/8" ribbed steel main bar reinforcement	ln. yd	112	0	112	400	45
4.8	3/8" smooth steel stirrup	ln. yd	509	0	509	200	102
4.9	Formwork to vertical faces and bottoms of beams	sq. yd	112	0	112	1,000	112
<b>6.</b>	<b>Columns &amp; Beams – 1<sup>st</sup> Floor</b>						
6.1	Cast RC to 13 No. 8"square x 10' height columns	cu. yd	2	0	2	45,000	90
6.2	½" ribbed steel main bar reinforcement	ln. yd	191	0	191	300	57
6.3	¼" smooth steel stirrup @ 10" c/c	ln. yd	141	0	141	200	28
6.4	Formwork to vertical faces of columns on first floor	sq. yd	39	0	39	1,000	39
<b>Total</b>							<b>1,079</b>

373. The contractor had no personnel or equipment on the site. Only the foundation and ground floor columns of the building were completed at the time of the verification and the works appear to have been abandoned for a long time. In addition, the following were observed:

- a. The contractual completion date for the works expired since 06 October 2011, and no approval for extension of time was seen.
- b. The maximum allowable limit of liquidated damages under the contract is 10% of the contract price. Based on the contractual completion date of 06 October 2011, the maximum liquidated damages, totalling \$1.186M would have accrued since 14 January 2012; in spite of this, no action has been taken against the contractor to date.



- c. To date, the contractor has received a total sum of \$5.270M. The total value of completed works is \$1.336M, hence the contractor was overpaid the sum of \$3.934M in addition to works not completed valued at \$1.079M, giving a total overpayment of \$5.013M.

*Region's Response:* The Head of Budget Agency indicated that the Regional Administration has written to the contractor to recover the amount overpaid, however, the registered mail was returned, and it would appear that the Contractor was no longer in business. As such, the Region will be pursuing legal action to recover the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration take urgent action to recover the overpayment and submit evidence to the Audit Office for scrutiny. (2011/225)

374. The sum of \$5.430M was expended on the construction of Students Dormitory at Port Kaituma. The contract was awarded by NPTAB in the sum of \$18.101M. A physical verification of the works revealed that the project was not completed and the value of the measured works at the time of inspection on 26 May 2012 was only \$633,300. As a result, the contractor was overpaid the sum of \$4.797M. In addition, the contractor had no personnel or equipment on site. Only the foundation trenching for the building was excavated at the time of the verification and the works appeared to have been abandoned. The following were also observed:

- a. The contract start date was 17 June 2011, with a construction period of five months and a completion date of 17 November 2011. Approximately one year after the signing of the contract, the works are incomplete; and
- b. No approval for the extension of time was seen.

*Region's Response:* The Head of Budget Agency indicated that the Regional Administration has terminated the contract and the contractor was written to in order to recover the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration take urgent action to recover the overpayment and submit evidence to the Audit Office for scrutiny and adhere strictly to the terms and conditions of the Procurement Act of 2004. (2011/226)

375. The sum of \$6.932M was also expended on the construction of Tobago Primary School. The contract was awarded to the fourth lowest of five bidders in the sum of \$6.942M without giving any reasons why the other lower bids were not considered, except the lowest bidder, which the Regional Tender Board contended was a new contractor. A physical verification of the works revealed overpayments totalling \$272,100 as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
<b>5.</b>	<b>Floor</b>						
5.2	Install 1”x 4” T & G boards to floor – joints 2 coats rubberised floor paint to floor surface	sq. yd	196	169	27	3,600	97,200
5.3		sq. yd	196	169	27	600	16,200
<b>7.</b>	<b>Windows &amp; Doors</b>						
7.6	Install 13 blade aluminium louvre frame complete	pr	27	24	3	10,500	31,500
<b>8.</b>	<b>Roof</b>						
8.13	Install 27 s wg. Aluzinc corrugated roof sheet	sq. yd	273	222	51	2,200	112,200
<b>10.</b>	<b>Furnishings</b>						
10.2	Solid painted timber cupboard.	nr	4	3	1	15,000	15,000
Total							272,100

376. It was further noted that the contractual completion date for the works was 16 August 2011. The actual contract completion date however could not be established from the documents submitted and no completion certificate was seen to confirm such date. The original design of the building was altered. The stairways of the building were not constructed as shown on the drawings attached to the priced Bills of Quantities of the Tender Document, while changes were also made in the omission of three triple windows to the building and replacing all with double windows instead. No authorization or approvals for these changes were seen.

*Region’s Response:* The Head of Budget Agency has indicated that the scope of works was altered but without the necessary RTB approval. This lapse is regretted. In addition, measures will be implemented to ensure that the Procurement Act of 2004 is complied with.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures that proper documentation are prepared and kept and approval obtained for all additional works executed and that the overpayment be recovered. (2011/227)

377. The sum of \$3.919M was expended on the construction of Sanitary Block at Kamwatta Primary School, Moruca. The contract was awarded to the most competitive bidder in the said amount. A physical verification of the works revealed overpayments totalling \$132,980 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
<b>6.</b> 6.8	<b>Roof</b> Install 1”x 5” sheet laths @ 30’c/c to roof – nailed to rafters	bm	97	0	97	340	32,980
<b>9.</b> <b>9.1</b>	<b>External Works</b> <b>Steps</b>						
9.1.1	Construct step from mass concrete equipped with 3 No. tressers – see drawing	cu. yd	2	0	2	50,000	100,000
Total							132,980

*Region’s Response:* The Head of Budget Agency indicated that the Regional Administration has written to the contractor to recover the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration take urgent action to recover the overpayment and submit evidence to the Audit Office for scrutiny. (2011/228)

378. The contract for the extension of Health Hut at Kariabo, Barima was awarded to the higher of two bidders in the sum of \$6.753M on the grounds that the lowest bidder was a new contractor. As at 31 December 2011, the full contract sum was paid to the contractor. A physical verification of the project revealed that the works were completed and overpayments totalling \$418,700 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
<b>4.</b>	<b>Floor</b>						
4.5	2 coats rubberised floor paint to floor surface	sq. yd	99	0	99	800	79,200
<b>5.</b>	<b>Internal &amp; External Walls</b>						
5.11	6" square ceramic tiles	sq. yd	96	0	96	1,005.21	96,500
<b>7.</b>	<b>Roof</b>						
7.20	Install 2' PVC non pressure down pipe from gutter to tank trestle	in. yd	30	0	30	300	9,000
7.21	Install PVC pipe	nr	30	0	30	300	9,000
<b>9.</b>	<b>Furniture</b>						
9.2	Supply & install solid writing desk	nr	2	0	2	40,000	80,000
9.3	Supply & install solid painted timber cushioned seat chair	nr	4	0	4	4,000	16,000
9.7	Fabricate & install examination room couch equipped with mattress	nr	1	0	1	35,000	35,000
<b>10.</b>	<b>2 Compartment Pit Latrine (6'x 4'x 7' high)</b>						
10.15	Construct & install single solid braced & battened, painted T & G board door	nr	2	0	2	12,000	24,000
10.16	Apply 3 coats of oil paint to all wooden members	sum	sum	0	sum	40,000	40,000
10.18	Sum for the installation of vent pipe & backfilling around latrine	sum	sum	0	sum	30,000	30,000
Total							418,700

379. Further, the contractor received an advance payment of \$2.026M, representing 30% of the contract price; however, no advance payment bond was seen. In addition, it could not be determined whether or not a performance bond was required under the contract. The actual completion date of the works could not be established from the documents submitted and no completion certificate was seen to confirm such a date. The overall finished quality of the works is very poor; timber members to the walls were not sand smooth finished, as was specified in the contract, while all the other timber members had a rough finish. Timber joints were poorly prepared and the puttying works are very untidy. No Yale locks were installed to the doors and no handles were installed to the cupboards.

*Region's Response:* The Head of Budget Agency indicated that the Regional Administration has written to the contractor to recover the amount overpaid, however, the registered mail was returned, and it would appear that the contractor was no longer in business. As such, the Region will be pursuing legal action to recover the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration take urgent action to recover the overpayment and submit evidence to the Audit Office for scrutiny. (2011/229)

380. The sum of \$3.419M was expended on the construction of Wauna Nursery School Sanitary Block, Mabaruma. The contract was awarded vide selective tendering in the said amount. This project was not included in the Capital Profile; however, approval was seen for the inclusion of the project in the programme. A physical verification of works revealed overpayments totalling \$603,500 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
<b>5.</b>	<b>External &amp; Internal Walls</b>						
5.2	Lay 3 rows 8"x 10"x 4" thick envelope type vent block	sq.yd	12	5	7	5,000	35,000
<b>8.</b>	<b>Doors</b>						
8.2	Construct & install double faced painted plywood single internal door	nr	2	0	2	14,500	29,000
<b>9.4</b>	<b>Walkway</b>						
9.4.1	Excavate & cast 3" thick x 3' wide RC walkway from school to sanitary block	sq.yd	33	0	33	7,500	247,500
9.4.2	Single layer # 610 BRC fabric to walkway	sq.yd	35	0	35	1,200	42,000
<b>11.</b>	<b>Provisional Sum</b>	sum	0	0	0	250,000	250,000
<b>Total</b>							<b>603,500</b>

381. Further, it was noted that the contractual completion date for the works was August 16 2011; however, the actual contract completion date could not be established from the documents submitted and no completion certificate was seen to confirm such date. The rate for concrete was not consistent throughout the BQ; it was noted that the rate was stated as \$75,000 in one instance while a rate of \$85,000 was used for all other instances in the BQ. The Provisional Sum was paid in full to the contractor while no breakdown or details of works relating to this expenditure were noted; neither was there any additional works identified as being completed under the contract at the time of the physical verification.

*Region's Response:* The Head of Budget Agency indicated that the Regional Administration has written to the contractor to recover the amount overpaid and measures will be taken to address the poor documentation as it relates to the contract document.

*Recommendation:* The Audit Office recommends that the Regional Administration take urgent action to recover the overpayment, submit evidence to the Audit Office for scrutiny and adhere strictly to the terms and conditions of the Procurement Act of 2004. (2011/230)

### Other matters

382. Sixty cheques along with the related payment vouchers and supporting documents and valued at \$60.046M were found in the Regional Sub-Treasury's safe at the time of the audit in May, 2012. Eleven of these cheques valued at \$18.827M were in respect of transactions for the year 2010, while forty-two valued at \$41.219M were in respect of the year under review. These transactions were in respect of purchases, works and services. As a result of the cheques totalling \$41.219M not having been refunded at the end of the year under review, the Appropriation Accounts would be overstated by this amount.

*Region's Response:* The Head of Budget Agency indicated that the Region will have the cheques updated and paid to the respective payee where such payments are still valid and the other cheques paid over to revenue.

*Recommendation:* The Audit Office recommends that the Regional Administration resolve this matter urgently and that the Region complies strictly with the requirements of the Fiscal Management and Accountability Act. (2011/231)

### AGENCY 72 & DIVISION 532 REGION 2 - POMEROON/ SUPENAAM

#### Current expenditure

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

383. 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 of gasoline 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. (2011/232)

384. 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 the Budget Agency had indicated that efforts would have been made to rectify the situation; however, the situation continued during the year 2011. 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 comply fully with the Stores Regulations and ensure that the records are written up in a timely manner. (2011/233)

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

Account Area - Maintenance Works

385. Amounts totalling \$218.950M were allocated on the repairs and maintenance of buildings and infrastructure within the Region. As at 31 December 2011, amounts totalling \$218.838M were expended. Included in the amount of \$218.838M is the sum of \$1.270M expended on the repairs to the Regional Mechanical Workshop. The contract was awarded to the most competitive bidder in the sum of \$1.369M. A physical verification of the project revealed that the works were completed and overpayments totalling \$415,300 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
3c	Supply and install 1"x 8" fascia and gutter board	ln.ft.	224	104	120	190	22,800
3d	Supply and install 6" PVC guttering	ln.ft.	184	124	60	800	48,000
3f	Supply and install 28 gauge pre-painted zinc sheets	sq.yd	344	131	213	1,500	319,500
	<b>Provisional sum</b>						
1	Demolish zinc sheets from southern section of roof	sum	100%	0	100%	25,000	25,000
Total							415,300

*Region's Response:* The Head of the Budget Agency has indicated that the contractor was written to in respect of the overpayment and had agreed to repay the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures that the amounts overpaid are recovered and put systems in place to avoid such occurrences. (2011/234)

386. Also, included in the amount of \$218.838M is the sum of \$1.440M expended on the repairs to boat house at Charity. The contract was awarded to the most competitive of four bids in the sum of \$1.819M. A physical verification of the project revealed that (a) the works were completed five months after the specified date of completion and there were no charges for liquidated damages; and (b) overpayments totalling \$132,180 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
	<b>Building No 2</b>						
2k	Pre-painted roof sheeting	sy	132	65	67	1,500	100,500
12	2 No. coats oil paint to zinc underside and above	sy	131	65	66	480	31,680
Total							132,180

*Region's Response:* The Head of the Budget Agency has indicated that the contractor was written to in respect of the overpayment and had agreed to repay the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures that the amounts overpaid is recovered and put systems in place to avoid such occurrences. (2011/235)

#### Capital Expenditure

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

387. The Regional Administration had still not recovered amounts totalling \$1.868M overpaid to contractors during the years 2008 and 2010 in respect of the construction and rehabilitation of buildings as shown below:

Year	Description	Original Overpayment \$'000	Amount Recovered \$'000	Amount Overpaid \$'000
2008	Construction of Somerset & Berks Nursery School	28	-	28
2010	Rehabilitation of La Union Cremation Road	552	-	552
	Rehabilitation of Oscar Joseph District Hospital	94	-	94
	Construction of Akawini Primary School Annex	1,419	225	1,194
Total		2,093	225	1,868

*Region's Response:* The Head of the Budget Agency has indicated that the respective contractors were written to in respect of all overpayments with a view of recovering same.



*Recommendation:* 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. (2011/236)

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

Account Area - Public Works

388. The sum of \$91M was allocated under this account area. As at 31 December 2011, amounts totalling \$90.995M were expended. Included in the amount of \$90.995M is the sum of \$4.162M expended on the construction of Timber Bridge at Siriki Primary School. The contract was awarded to the most competitive of six bidders in the sum of \$4.389M. A physical verification of the project revealed that the works were completed and overpayments totalling \$209,612 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount \$
16	Supply cut and fix 2"x 3" x 3/4" thick MS angle	lf	279	171	108	1,164	125,712
18	Supply and place to secure upright to sill 1/2" bolts x 3"	nr.	186	59	127	500	63,500
19	Supply and place to secure upright to sill 1/2" bolts x 5"	nr.	186	118	68	300	20,400
Total							209,612

*Region's Response:* The Head of the Budget Agency indicated that the contractor has since done some additional works.

*Recommendation:* The Audit Office recommends that the Regional Administration submit the details of the works completed to the Audit Office so that the project can be revisited and put systems in place to ensure that works are satisfactorily completed before payments are made to contractors. (2011/237)

389. Also included in the amount of \$90.995M is the sum of \$3.910M expended on the construction of Timber Bridge at Martindale Primary School. The contract was awarded to the third most competitive of six bidders in the sum of \$43.368M. A physical verification of the project revealed that the works were completed and overpayments totalling \$240,740 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount \$
1a	Supply tar and drive 6"x 6" x 10' Piles	ln.ft.	100	80	20	840	16,800
1c	Supply and place to secure sill to piles 5/8" bolts	nr.	20	16	4	1,000	4,000
1e	Supply tar and place 2"x 6" x 5' straps	n.ft.	25	0	25	280	7,000
1f	Supply and place to secure straps to piles 5/8" bolts	nr.	20	0	20	1,000	20,000
2a	Supply tar and drive 6"x 6" x 10' Piles	ln.ft.	100	80	20	840	16,800
2c	Supply and place to secure sill to piles 5/8" bolts	nr.	20	16	4	1,000	4,000
2d	Supply tar and place 2"x 12" x 5' decking	ln.ft.	150	135	15	560	8,400
2e	Supply tar and place 2"x 6" x 5' straps	ln.ft.	25	0	25	280	7,000
2f	Supply and place to secure straps to piles 5/8" bolts	nr.	20	0	20	1,000	20,000
2g	Supply and place to secure decking to sill 3/8" coach screws	nr.	120	108	12	140	1,680
3e	Supply tar and place 3"x 6" x 17' beam	ln.ft.	136	119	17	400	6,800
3k	Supply tar and place 2"x 12" x 6' decking plank	ln.ft.	90	75	15	560	8,400
3m	Supply tar and place 2"x 12" x 16' decking plank	ln.ft.	128	112	16	560	8,960
4a	Supply cut and fix 2"x 2" x 3/8" M.S. angle	ln.ft.	90	63	27	1,300	35,100
4b	Supply cut and fix 2"x 3" hand rail	ln.ft.	160	140	20	160	3,200
4c	Supply and place to secure upright to sill 1/2" bolts	nr.	40	20	20	1,000	20,000
5f	Supply place and install 1" dia. x 20' anchor rods	nr	12	9	3	1,200	3,600
5g	Supply and place to secure waler to pile 3/4" dia. x 18" long bolts	nr	28	24	4	1,000	4,000
2a	Supply, shape tar and drive additional pile to bridge	ln.ft.	30	0	30	1,500	45,000
Total							240,740

*Region's Response:* The Head of the Budget Agency indicated that to date, amounts totalling \$196,340 has been recovered from the contractor, leaving the amount of \$44,400 still to be recovered.

*Recommendation:* The Audit Office recommends that the Regional Administration follow up with the contractor to recover the amount outstanding. (2011/238)

Account Area - Buildings

390. The sum of \$60M was allocated under this account area. As at 31 December 2011, amounts totalling \$59.999M were expended. Included in the amount of \$59.999M is the sum of \$10.171M expended on the extension of Oscar Joseph District Hospital, Charity. The contract was awarded by NPTAB in the sum of \$10.906M. A physical verification of the project revealed that the works were completed and overpayments totalling \$114,500 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount \$
34b	Down sprout	nr	5	4	1	2,000	2,000
34d	PVC down pipe	lf	100	35	65	500	32,500
39a	British Made water closet	nr	4	3	1	40,000	40,000
39f	Allow for connecting gutter outlet to water tanks	sum	100%	0	100%	40,000	40,000
Total							114,500

*Region's Response:* The Head of the Budget Agency has indicated that the contractor was written to in respect of the overpayment and has since repaid \$40,000 leaving the balance of \$74,500 still to be recovered.

*Recommendation:* The Audit Office recommends that the Regional Administration follow up with the contractor to ensure that the outstanding overpayment is recovered. (2011/239)

391. Also included in the amount of \$59.999M in the sum of \$7.878M on the rehabilitation of Hackney Primary School. The contract was awarded to the most competitive of five bidders in the sum of \$7.895M. A physical verification of the project revealed that the works were completed and overpayments totalling \$395,200 were made to the contractors as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount \$
24a	Single doors	nr	3	2	1	20,000	20,000
33e	1"x 6" GH lap edge	lf	1,000	250	750	350	262,500
33f	Oil paint to walls (new)	sy	189	28	161	700	112,700
Total							395,200

*Region's Response:* The Head of the Budget Agency indicated that the contractor has since done some additional works and repay the amount of \$70,000 leaving the amount of \$325,200 still to be recovered.

*Recommendation:* The Audit Office recommends that the Regional Administration submit the details of the works completed to the Audit Office so that the project can be revisited and put systems in place to ensure that works are satisfactorily completed before payments are made to contractors. Also, follow up action should be taken in respect of the recovery of the outstanding amount. (2011/240)

Account Area - Miscellaneous D & I

392. The sum of \$115.1M was allocated under this account area. As at 31 December 2011, the entire allocation was expended. Included in the amount of \$115.1M was the sum of \$7.819M expended on the rehabilitation of timber bridge at Red Lock. The contract was awarded to the fourth most competitive of ten bidders in the sum of \$7.828M. A physical verification of the project revealed that the works were completed and overpayments totalling \$596,280 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount \$
4	Supply tar and place 4"x 12" x 15' GH decking	ln.ft.	1,710	1,530	180	1,560	280,800
5	Secure decking to beam using 3/8 coach screws	nr	720	0	720	200	144,000
6	Supply tar and place 2"x 12" wearing strips	ln.ft.	720	678	42	1,500	63,000
	Overpayment on 5/8" coach screw	nr	912	816	96	1,130	108,480
Total							596,280

*Region's Response:* The Head of the Budget Agency has indicated that the contractor was written to in respect of the overpayment and had agreed to repay the overpayment.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures that the amounts overpaid is recovered and put systems in place to avoid such occurrences. (2011/241)

393. Also included in the amount \$115.1M is the sum of \$6.814M expended on the rehabilitation of the timber bridge at Capoey. The contract was awarded to the most competitive of nine bidders in the sum of \$8.874M. A physical verification of the works revealed that (a) the actual completion date of the project was 106 days late; and (b) overpayments totalling \$176,200 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount \$
9	Supply tar and place 4"x 12" x 15' GH decking	ln.ft.	750	675	75	1,400	105,000
10	Secure decking to beam using 3/8 coach screws	nr	400	360	40	290	11,600
11	Supply tar and place 2"x 12" wearing strips	ln.ft.	308	300	8	700	5,600
	Overpayment on 3/8" coach screw	-	-	-	-	-	54,000
Total							176,200

*Region's Response:* The Head of Budget Agency has indicated that the Regional Administration has since recovered the entire amount overpaid from the contractor.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures that systems are put in place to avoid overpayments to contractors. (2011/242)

394. The sum of \$6.178M was expended on the rehabilitation of the timber revetment at Golden Fleece. The contract was awarded the most competitive of nine bidders in the sum of \$6.219M. A physical verification of the project revealed that the works were completed and overpayments totalling \$254,800 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount \$
1.1	Supply, debark, tar, ring and Drive GH piles.	ln.ft.	1,000	920	80	1,600	128,000
1.2	Cap piles with 18 gauge galvalum sheet	sy	12	10.2	1.8	1,000	1,800
2.4	Secure waler to pile using 3/4" dia. bolts	nr	72	66	6	1,500	9,000
3.1	Supply debark tar ring and drive GH piles 30' long	ln.ft.	390	330	60	1,600	96,000
3.2	Supply place and secure anchor piles to king piles using tie rod	nr	25	23	2	10,000	20,000
Total							254,800

*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 once again put proper systems in place to avoid a recurrence. (2011/243)

AGENCY 73  
REGION 3 – ESSEQUIBO ISLANDS/WEST DEMERARA

Current Expenditure

Prior year matters, which have not been resolved

395. During the years 2009 to 2011, amounts totalling \$1.005M 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 \$427,443 were recovered, leaving amounts totalling \$577,337 still to be recovered as shown below. In addition, the related deductions totalling \$342,271 in respect of overpayments, for 2009 to 2011, to the various agencies were also not recovered.

Year	Salaries Overpaid \$	Salaries Recovered \$	Salaries O/standing \$	Deds. Paid over \$
2009	426,479	313,164	113,315	186,211
2010	115,776	114,279	1,497	26,381
2011	462,525	0	462,525	129,679
Total	1,004,780	427,443	577,337	342,271

*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 in incidences of overpayments. 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. With respect to overpayments 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 and ensure that the systems put in place to avoid overpayments are functioning effectively. (2011/244)

396. 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 sixteen days 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 \$186.204M were outstanding for the years 2008 – 2010. Similarly, fifty cheque orders valued at \$9.252M for the year under review were also outstanding. At the time of reporting in September 2012, five hundred and sixty-two valued at \$67.447M were cleared leaving three hundred and thirty-nine valued at \$128.019M still to be cleared, 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	34	8,685
2009	99	49,765
2010	<u>156</u>	<u>60,317</u>
	<b>289</b>	<b>118,767</b>
2011	50	9,252
Total	339	128,019

*Region's Response:* The Head of Budget Agency indicated that the Administration will continue its efforts to have the outstanding cheque orders cleared.

*Recommendation:* The Audit Office recommends that the Regional Administration aggressively pursue the clearing of these cheque orders. (2011/245)

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

Account Area - Maintenance Works

397. The sum of \$309.630M was allocated under this account area. As at 31 December 2011, \$309.404M amounts totalling were expended. Included in the amount of \$309.404M was the sum of \$7.006M expended on the corrective maintenance works at Parika/Salem Secondary School, Parika, East Bank Essequibo. The contract was awarded to the most responsive bidder, in the sum of \$7.645M. An examination of the contract documents revealed that several items of work valued at \$3.6M were done by way of a variation order and should have been approved by the Regional Tender Board; however, no approval from the RTB was seen.

*Region's Response:* The Head of Budget Agency has indicated that additional works were done with the approval of the Regional Administration but without the necessary RTB approval. This lapse is regretted.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures that proper documentation are prepared and kept and approval obtained for all additional works executed. (2011/246)

Other Matters

398. Inspections carried out at the Crane Stores and at the Drugs Bond, West Demerara Regional Hospital revealed the following unsatisfactory features:

Account Area - Crane Stores

399. The Store was rehabilitated in 2011 and conditions have improved considerably. However, an examination of the records maintained at Crane Stores revealed that stock ledgers were not maintained for the year 2011. Hence, comparison with bin cards was not possible.

Account Area - Drugs Bond – West Demerara Regional Hospital

400. An examination of the records maintained at the Drugs Bond revealed that stock ledgers were not maintained for the entire period audited. Also, the physical condition of the Drugs Bond is very congested and needs to be cleared of old boxes, unserviceable and obsolete items.

401. A physical count of a sample of thirty items was done at the Drugs Bond. However, at the time of the audit at 18 January 2012, the ISR's were only posted up to 31 December 2011, hence; correct balances could not be obtained. Also, approximately, a few hundred forceps of different sizes, chisels, dental items and steel and plastic kidney dishes were not recorded in any record.

*Region's Response:* The Head of the Budget Agency has indicated that efforts are being made to improve the condition of the Stores and have the records properly maintained.

*Recommendation:* The Audit Office recommends that the Regional Administration comply fully with the requirements of the Stores Regulations. (2011/247)

402. A Gift Register was not maintained for the year 2011 although several items of gifts were received during the year under review. The following are items that were received by the Region and were in the Drugs Bond; however, the items were not recorded in any register.

Items	Quantity
Stool container (500 pcs per box)	25 boxes
Urine containers (500 pcs per box)	14 boxes
Knee Immobilizer (assorted sizes)	140 pieces
Nyquil flu & throat syrup	3,600 bottles
Folding beds with IV stands	3
Wheel chairs	2

*Region's Response:* The Head of the Budget Agency has indicated that all gifts received are now sorted, packed and properly accounted for and the gift register updated accordingly.

*Recommendation:* The Audit Office recommends that Regional Administration ensure that the gift register is properly maintained and updated at all times. (2011/248)



## Capital Expenditure

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

403. The Regional Administration was still to recover the sum of \$5.454M which was overpaid to contractors for the years 2005-2008 as shown below:

Year	Sub Head	Description	Amount Overpaid \$'000
2005	13008	Repairs to sluice at Bagotville	44
	14006	Rehabilitation of Dundas Street, Den Amstel	274
	"	Mobilisation advance – construct road at Hague	228
2006	12031	Construct satellite clinic at Tuschen	848
2007	12030	Construct H/M quarter's – Clemwood, Dem. River	386
	14006	Rehabilitation of First Cross Street, Goed Intent	423
	"	Rehabilitation of road at № 662, Parika	67
2008	12030	Construction of Windsor Forest Primary School	672
	14006	Rehabilitation of Zameed Street, Stewartville	151
	"	Rehabilitation of First Street, Tuschen	1,137
	"	Rehab of Drying Floor Road, Endeavour Leguan	1,135
	19013	Rehabilitation of Last Cross Street, Vergenoegen	89
Total			5,454

*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 responses were received. Follow up letters were sent to the contractors reminding them of the amounts 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. (2011/249)

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

#### Account Area - Buildings

404. Amounts totalling \$71M were allocated under this account area. As at 31 December 2011, the entire allocation was expended. Included in the amount of \$71M was the sum of \$4.836M expended on the enclosure of the lower flat of Leonora Nursery School. The contract was awarded to the most responsive bidder in the said amount. A physical verification of the project revealed that the works were completed and overpayments totalling \$129,480 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
	<b>Walls and Windows</b>						
2	Supply and apply plaster ½” thick both side walls, mortar mix 1:3	syd	365	362	3	500	1,500
3	Supply and install 2”x4”x17’ x 18nr GH window frame	fbm	400	217	183	360	65,880
4	Supply and install 2”x6” x 18nr GH window sill	fbm	180	87	93	360	33,480
5	Supply and install 1”x3”x19’ x 18nr GH fascia lath internal	fbm	160.5	81	79.5	360	28,620
<b>Total</b>							<b>129,480</b>

405. In addition to the overpayment mentioned above, the following were observed:

- a) It was noted during the physical verification that most of the windows which were installed on the building could not be opened. The teachers explained that ever since the building was occupied by them the windows could not be opened and the rain seeps into the building through crevices of the windows; and
- b) No drawings or layout details for the enclosure works was seen.

*Region’s Response:* The Head of Budget Agency indicated that the Regional Administration has recovered the amount overpaid to the contractor.

*Recommendation:* The Audit Office recommends that the Regional Administration put systems in place to avoid overpayments on contracts and to ensure that all works are properly completed before final payment is made on the contract. (2011/250)

406. Also included in the amount of \$71M was the sum of \$6.852M expended on the extension of upper flat of Cornelia Ida Primary School. The contract was awarded to the third most responsive bidder, in the sum of \$6.060M. There was an approved variation of \$791,586 giving a final project cost of \$6.852M. A physical verification of the project revealed that the works were completed and overpayments totalling \$126,000 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
5	<b>Walls and Windows</b> Supply, construct 2"x2" silverbali awing window frame, 1/8" clear perspex inclusive of 2nr pivot, 2nr 4" tower bolt, 2nr hook & eye, putty and paint 3 coats- 16"x30"/ 3nr per space.	nr	132	126	6	7,000	42,000
3	<b>Details of Project Savings</b> Supply & apply paint 3 coats- lower internal and external walls	syd	712	572	140	600	84,000
Total							126,000

407. In addition to the overpayment mentioned above, it was observed that no drawings or layout details for the additional works was seen.

*Region's Response:* The Head of Budget Agency indicated that the Regional Administration has recovered the amount of \$42,000 overpaid to the contractor and discussions are continuing to recover the outstanding amount of \$84,000.

*Recommendation:* The Audit Office recommends that the Regional Administration pursue the recovery of the additional amount overpaid and put systems in place to avoid overpayments on contracts. (2011/251)

408. A contract for the rehabilitation of Arthurville Primary School was awarded to the most responsive bidder, in the sum of \$6.9M. There was an approved variation of \$228,340 giving a final project cost of \$7.129M. A physical verification of the project revealed that the works were completed and overpayments totalling \$105,000 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
3	<b>Refurbish reading room</b> Refurbish 2nr old cupboards (1nr cupboard- 3'x15"x50" & 2nr cupboard- 4'x6'x2')	sum	sum	nil	sum	55,000	55,000
4	<b>Refurbish library room</b> Refurbish 2 No. cupboards	sum	sum	nil	sum	50,000	50,000
Total							105,000

409. In addition to the overpayment mentioned above, the following were observed:

- a) The total sum of \$200,000 was paid to the contractor for installation of guttering, inclusive of downspouts, brackets etc. A physical verification revealed that the guttering was installed to the building; however, the downpipes were poorly installed. The down spouts installed are short and cannot convey the rainwater away from the building into the perimeter drains; instead, the water falls from the downspouts and accumulate on the concrete walkway and under the building. The concrete in this area is slippery.
- b) The provisional sum of \$150,000 was used for refurbishing of cupboards in the reading and the library room. A physical verification revealed that no repairs were to done to any of the cupboards in the aforementioned rooms. As such, the amount of \$150,000 paid to the contractor is considered to be an overpayment and should be refunded.

*Region's Response:* The Head of Budget Agency indicated that the Regional Administration is in discussion with the contractor in order to recover the amounts overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration pursue the recovery of the amounts overpaid and put systems in place to avoid overpayments on contracts. (2011/252)

AGENCY 74  
REGION 4 - DEMERARA/MAHAICA

Current Expenditure

Prior year matters, which have not been resolved

410. Overpayment of salaries to employees totalling \$944,653 for the years 2008 to 2009 remained outstanding at the time of the audit. Similarly, the related deductions paid over to the various agencies were also not recovered. An examination of the pay changes records and the payroll for 2011 revealed that a total of \$977,318 was overpaid to eleven employees during the year under review. These included six terminations and five walk-offs. The related deductions are included in the total sum.

Year	Salaries Overpaid \$	Amount Recovered \$	Amount Outstanding \$
2008	987,626	637,054	350,572
2009	1,731,000	1,136,919	594,081
2011	977,318	Nil	977,318
Total	3,695,944	1,773,973	1,921,971

*Region's Response:* The Head of Budget Agency indicated that letters were dispatched to the officers requesting repayment of the relevant amounts.

*Recommendation:* The Audit Office recommends that the Regional Administration take the necessary follow up action to recover the overpayments. (2011/253)

411. Sufficient records were maintained by the Regional Administration showing all cheque orders returned to the Sub-Treasury Department. However, over the years, severe difficulties have been experienced in obtaining cheque orders from that Department. To this effect, five hundred and ninety-nine cheque orders valued \$258.279M for the years 2006 to 2011 remained outstanding as at August, 2012, as shown below:

Year	No of Cheque Orders	Amount \$'000
2006	47	14,147
2007	91	44,352
2008	58	17,937
2009	176	65,153
2010	<u>111</u>	<u>31,203</u>
	<b>483</b>	<b>172,792</b>
2011	116	85,487
Total	599	258,279

*Region's Response:* The Head of Budget Agency indicated that the relevant bills/receipts were attached to the cheque orders and submitted to the Sub-Treasury. Action is being taken to have the Region's records reconciled with that of the Sub-Treasury records to identify the outstanding cheque orders and to have same cleared.

*Recommendation:* The Audit Office recommends that the Regional Administration renew its efforts to have these cheque orders cleared. (2011/254)

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

Account Area - Utility Charges

412. The amount of \$89.025M was allocated under this account area. As at 31 December 2011, the entire allocation was expended. An examination of the utility charges register in respect of telephone and electricity charges revealed that they were not properly maintained, in that, there were differences between the total amount recorded in the registers and those in the Appropriation Account. There was also no evidence of supervisory checks on these records. In addition, a register to record all water charges was not maintained during the entire period reviewed.

Line Item	Description	Amount as per Appropriation Account \$'000	Amount as per Utility Register \$'000	Difference \$'000
6271	Telephone Charges	5,028	1,200	3,828
6272	Electricity Charges	53,253	88,861	35,608
6273	Water Charges	30,744	0	30,744
Total		89,025	90,061	70,180

*Region's Response:* The Head of Budget Agency has indicated that action is being taken to have these Utility Registers updated and properly maintained.

*Recommendation:* The Audit Office recommends that these records be reconciled to identify the differences observed. Also, that regular supervisory checks be carried out on these records. (2011/255)

Account Area - Services

413. The amount of \$199.485M was allocated under this account area. As at 31 December 2011, the entire allocation was expended under the various line items that comprised this account area.

414. It was noted that the payment for security services accounted for 90% of the expenditure incurred under this accounting area. An examination of the related payment vouchers revealed the following discrepancies:

- a) 60% of the payments made were done without reconciliation of the Region's Checkers' records with those of the security service provider. As a result, it could not be determined whether the number of hours claimed by the security service provider to have worked by the guards was actually worked;
- b) three payment vouchers totalling \$42.271M had overpayments to the security provider in the sum of \$4.149M; and
- c) payments were made in the current month in respect of services rendered during the said 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 after being reconciled by the Region. However, the Region had complied with the Local Government Ministry's instruction to pay for the full number of guards as contained in the invoice submitted by the previous security firm.

*Recommendation:* The Audit Office recommends that the records of the Region's Checkers' should be reconciled with the invoice submitted by the security provider to determine the number of hours and days worked before payments are made and only make payment for the number of guards who actually worked and for services actually rendered. (2011/256)

*Account Area - Office and Field Supplies*

415. The amount of \$160.224M was allocated under this account area. As at 31 December 2011, the entire allocation was expended. Included in the amount of \$160.224M was the sum of \$46.370M expended on fuel and lubricants. An analysis of the fuel statements submitted by Guyana Oil Company Limited to the Region revealed that fuel and lubricants valued at \$733,076 were uplifted for three vehicles that were not owned by the Region in December 2011. Further, checks made at the Licence Revenue Office revealed that two of these vehicles were never registered with that Agency. Efforts made to validate the authenticity of these transactions were futile since the source documents such as Internal Stores Requisitions approving these transactions were not presented for audit.

*Region's Response:* The Head of Budget Agency has indicated that the matter has been reported to the police and investigations are being carried out. In addition, new systems have been implemented to avoid a recurrence of this situation.

*Recommendation:* The Audit Office recommends that the Region ensures that only vehicles that are owned and operated by the Region are authorised to uplift fuel. (2011/257)

416. A physical verification carried out on the Region's inventory of vehicles revealed that the inventory was not adequately updated, since many vehicles were not included, whilst non – functioning vehicles were listed as being operational. In addition, an unserviceable jeep PBB 7864 was sold. However, no documentation has been provided to validate the authenticity of this transaction. In addition, the vehicle is still listed on the current vehicle inventory list.

*Region's Response:* The Head of Budget Agency has indicated that the inventory of vehicles/equipment is now being updated. Also, efforts would be made to locate the relevant documentation in respect of the sale of the jeep.

*Recommendation:* The Audit Office recommends that the inventory of vehicles/equipment should be updated as early as possible and that all documentations in respect of the sale of unserviceable vehicles/equipment should be properly secured and presented for audit examination when requested. (2011/258)

## Capital Expenditure

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

#### Account Area - Purchases

417. The amount of \$33.722M was allocated under this account area. As at 31 December 2011, the entire allocation was expended. Of the amount expended, audit checks on purchases of items totalling \$27.957M could not be carried out as a result of the relevant payments vouchers not presented for audit examination despite several requests being made for same. Failure to submit records, upon request, to the auditors is in breach of Section 30 of the Audit Act of 2004.

*Region's Response:* The Head of Budget Agency has indicated that the records at the Regional Administration have shown that the payment vouchers were retired at the Sub-Treasury Department.

*Recommendation:* The Audit Office recommends that the Regional Administration locate these payment vouchers at the Sub-Treasury Department and have same presented for audit examination. (2011/259)

418. An examination of the records at the Regional Stores Department revealed that 88% of capital items purchased and valued at \$29.721M were not recorded in the Goods Received Book, the Stock Ledgers and the Bin Cards. As a result, it could not be determined whether the items purchased were actually received and brought to account.

*Region's Response:* The Head of Budget Agency has indicated that the relevant records have now been updated and the items brought to account.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures that all purchases made are recorded in the relevant records and the items brought to account promptly. (2011/260)

#### Account Area - Buildings

419. The amount of \$61.238M was allocated under this account area. As at 31 December 2011, the entire allocation was expended. Included in the amount of \$61.238M was the sum of \$16.248M expended on the extension of the La Bonne Intention Primary School. The contract was awarded by the National Procurement and Tender Administration Board (NPTAB) to the most responsive bidder in the sum of \$14.993M. Additional works valued at \$1.255M were carried out, giving a final project cost of \$16.248M. It was observed that the additional works and subsequent payment was done without prior notification and/or approval of the NPTAB.

*Region's Response:* The Head of Budget Agency has indicated that the scope of works was altered and approved by the Regional Administration without the necessary NPTAB approval. This lapse is regretted.



*Recommendation:* The Audit Office recommends that the Regional Administration ensures that proper documentation are prepared and kept and approval obtained for all additional works executed. (2011/261)

420. A contract for the rehabilitation of living quarters at Long Creek, Soesdyke Highway was awarded to the most responsive bidder in the sum of \$5.497M. As at 31 December 2011, the works were completed and the full contract sum was paid to the contractor. A physical verification of the works revealed that (a) a provisional sum of \$120,000 was paid to the contractor for plumbing works; however, no details of the payment was seen; and (b) overpayments totalling \$176,386 were made to contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Total \$
2.01	Beams 4"x6" Gh	bm	288	68	220	320	70,400
2.02	Floor joist 2"x6" Gh	bm	288	361	(73)	320	(23,360)
2.03	Floor board 1"x4" G & T Gh	bm	648	558	90	320	28,800
2.04	Upright 2"x4" Gh	bm	213	424	(211)	320	(67,520)
2.05	Post 4"x4" Gh	bm	53	34	19	320	6,080
3.02	Ridge to roof 2"x10"	bm	70	61	9	320	2,880
7.01	Awning aluminium windows	nr	13	10	3	24,500	73,500
15.09	Level and ram	syd	68	54	14	150	2,100
15.10	Blinding 2" thick	syd	68	54	14	625	8,750
15.11	Sand fill 4" thick	syd	68	54	14	300	4,200
15.12	RC inn walkway 4" thick	cy	8	6	2	30,000	60,000
15.14	BRC fabric walkway	syd	68	54	14	754	10,556
Total							176,386

*Region's Response:* The Head of Budget Agency has acknowledged the overpayment and that effort would be made to recover the amounts overpaid. Also, efforts would be made to locate the documentation in respect of the provisional sum paid and have same presented for audit examination.

*Recommendation:* The Audit Office recommends that the Regional Administration make diligent efforts to recover the overpayment and put systems in place to avoid a recurrence and that documentation should be provided for all provisional sums paid. (2011/262)

421. Also included in the amount of \$61.238M was the sum of \$6.078M expended on the construction of concrete storage bond at Triumph, East Coast Demerara. The contract was awarded to the most responsive bidder in the sum of \$4.712M. Additional works valued at \$1.366M were carried out, giving a final project cost of \$6.078M. However, no instructions/variation orders were seen to authorize the additional works. In addition, the works were not specifically identified during the physical verifications of this project. In the absence of proper authority and identification of additional works, the sum of \$1.366M is considered an overpayment.

*Region's Response:* The Head of Budget Agency has indicated that the scope of works was altered and approved by the Regional Administration without the necessary Regional Tender Board approval. Efforts are being made to locate the relevant documentation and have them presented for audit. This lapse is regretted.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures that proper documentation is prepared and kept and approval obtained for all additional works executed. (2011/263)

Account Area - Public Works

422. The amount of \$47.640M was allocated under this account area. As at 31 December 2011, the entire allocation was expended. Included in the amount of \$47.640M was the sum of \$930,755 expended on the construction of two Reinforced Concrete Bridges at Ann's Grove, East Coast Demerara. The contract was awarded to the most responsive bidder in the sum of \$930,755. A physical verification of the project revealed that the works were completed and overpayments totalling \$119,200 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Total \$
8 (b)	RC slab Roadway not done	cy	3.3	1.4	1.9	30,000	57,000 62,200
Total							119,200

*Region's Response:* The Head of Budget Agency has indicated that the outstanding works on the roadway were completed by the contractor and efforts are being made to recover the amount in respect of the RC slab.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures that contractors be paid only for works completed. (2011/264)

423. A contract for the construction of a road at Cove and John, East Coast Demerara was awarded to the most responsive bidder in the sum of \$6.064M. As at 31 December 2011, amounts totalling \$5.040M were paid to the contractor. A physical verification of the works revealed that (a) no documentation was presented for the payment of \$99,500 to the contractor for insurance, bonds, progress photographs, site survey and (b) overpayments totalling \$474,950 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Total \$
4	Excavate roadway average 9" thick	cy	306	284	22	100	2,200
8	Grade & shape existing carriageway	sy	1,222	1,139	83	100	8,300
9	White sand 18" thick	cy	611	569	42	1,800	75,600
10	White sand/sand clay 6" thick	cy	204	190	14	2,200	30,800
11	First grade crusher run 4" thick	cy	136	126	10	10,500	105,000
11 (a)	RC 250 at .22 gal/sy	sy	1,222	1,139	83	300	24,900
12	DBST surface	sy	1,222	1,139	83	1,400	116,200
13	Sand seal using RC 250 Insurance, bonds, etc.	sy	1,222	1,139	83	150	12,450 99,500
Total							474,950

*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. Also, efforts are being made to locate the relevant documentation and have them presented for audit.

*Recommendation:* The Audit Office recommends that the Regional Administration make diligent efforts to recover the overpayment and put systems in place to avoid a recurrence and that documentation should be provided for all provisional sums paid. (2011/265)

424. A contract for the construction of two - foot bridges at South Golden Grove, East Coast Demerara was awarded to the most responsive bidder in the sum of \$4.159M. As at 31 December 2011, the works were completed and the full contract sum was paid to the contractor. A physical verification of the works revealed that overpayments totalling \$372,650 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Total \$
Pg7-2	Piles 6"x6"x25'.0" Gh	lf	250	100	150	1,050	157,500
-3	Bearings 2"x6" Gh	lf	50	10	40	350	14,000
-4	Beams 3"x6" Gh	lf	108	112	(4)	525	(2,100)
-6	Decking of 2"x12" Gh	sf	270	275	(5)	420	(2,100)
-8	Mid rail 2"x6" Gh	lf	108	112	(4)	350	(1,400)
-9	Top rail 2"x4" Gh	lf	108	112	(4)	225	(900)
Pg8-2	Piles 6"x6"x25'.0" Gh	lf	300	150	150	1,050	157,500
-3	Bearings 2"x6" Gh	lf	60	15	45	350	15,750
-4	Beams 3"x6" Gh	lf	140	124	16	425	6,800
-6	Decking of 2"x12" Gh	sf	350	304	46	400	18,400
-8	Mid rail 2"x6" Gh	lf	140	124	16	350	5,600
-9	Top rail 2"x4" Gh	lf	140	124	16	225	3,600
Total							372,650

*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 once again put proper systems in place to avoid a recurrence. (2011/266)

425. A contract for the rehabilitation of Red Road, Kuru Kururu, Soesdyke Highway was awarded to the most responsive bidder in the sum of \$6.056M. Additional works valued at \$1.725M were carried out, giving a final project cost of \$7.781M. As at 31 December 2011, the works were completed and the final project cost paid to the contractor. It was identified that the road was constructed at 15.0” wide, instead of the 11.0” wide, as was specified in the contract document. There were, however, no instructions/variation orders seen to authorize the additional works. In the absence of proper authority to vary the contract, this payment is considered an overpayment and should be recovered from the contractor.

*Region’s Response:* The Head of Budget Agency has indicated that the scope of works was altered and approved by the Regional Administration without the necessary Regional Tender Board approval. Efforts are being made to locate the relevant documentation and have them presented for audit.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures that proper documentation is prepared and kept and approval obtained for all additional works executed. (2011/267)

426. A contract for the construction of bridge at Mocha/Arcadia, East Bank Demerara was awarded to the most responsive bidder in the sum of \$5.623M. As at 31 December 2011, the full contract sum was paid to the contractor. A physical verification of the project revealed that the works were completed and overpayments totalling \$100,740 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Total \$
6	Timber decking 2”x12” GH Insurance, bonds, etc.	sf	943	920	23	380	8,740 92,000
Total							100,740

427. There was no documentation in respect of the payment of \$92,000 to the contractor for insurance, bonds, progress photographs and site survey. In the absence of these documentations, the payment is considered an overpayment to the contractor.

*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. Also, efforts are being made to locate the relevant documentation and have them presented for audit.

*Recommendation:* The Audit Office recommends that the Regional Administration make diligent efforts to recover the overpayment and put systems in place to avoid a recurrence and that documentation should be provided for all provisional sums paid. (2011/268)

Account Area - Drainage and Irrigation

428. The amount of \$32.996M was allocated under this account area. As at 31 December 2011, the entire allocation was expended. Included in the amount of \$32.996M was the sum of \$3.523M expended on the construction of revetment at Reliance № 1 and № 2 Sluices in fall and outfall. The contract was awarded to the most responsive bidder in the said amount. A physical verification of the project revealed that the works were completed and overpayments totalling \$596,700 were made to contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Total \$
2	King piles 14" diameter x40'.0" lg.	lf	440	200	240	2,000	480,000
(2)	King pile 12" diameter	lf	0	520	(520)	1,500	(780,000)
3	Wailing 6"x8" Gh	lf	200	194	6	280	1,680
4	Anchor piles 12" diameter	lf	150	25	125	1,500	187,500
5	2 ply sheet piles 1"x12"	sf	1,800	1,728	72	660	47,520
7	Tie rods	nr	11	1	10	10,000	100,000
1	King piles 14" diameter x40'.0" lg.	lf	280	0	280	2,000	560,000
Total							596,700

*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 once again put proper systems in place to avoid a recurrence. (2011/269)

Other Matters

Account Area - Regional Tender Board (RTB) Minutes

429. An examination of the Regional Tender Board Minutes revealed that there were fifteen instances of contract negotiations between the contractors and the Regional Tender Board. These negotiations occurred even after the Evaluation Committee would have made its recommendations and were not with the contractor recommended by the Evaluation Committee. Contract negotiation is a breach of Section 27 (4) of the Procurement Act governing the entity. In addition, the following discrepancies were also observed:

- (a) There were 180 instances where the minutes made no mention of the recommendations made by the Evaluation Committee;
- (b) In 35 instances for maintenance/construction contracts, the RTB disagreed with the Evaluation Committee's recommendations. Reasons for these disagreement were not stated in the minutes of the RTB, neither was an advisory recommendation issued by the RTB to the Evaluation Committee;

- (c) The minute of one meeting was taken out of the REO's minutes file submitted for audit examination, on the basis that the minute needed to be corrected. However, the said minute was already signed off in the original minute file kept by the Sub – Treasury Department;
- (d) An original minute was not signed by the then RTB Chairman, however, the copy maintained in his office was signed; and
- (e) Two original minutes were not submitted for audit scrutiny.

*Region's Response:* The Head of Budget Agency has acknowledged these findings and has since put systems in place to have these discrepancies corrected and to avoid a recurrence.

*Recommendation:* The Audit Office recommends that the Regional Administration adhere strictly to the terms and conditions of the Procurement Act of 2003. (2011/270)

*Account Area - Regional Tender Board (RTB) Filing System*

430. The RTB Chairman's responsibilities include the maintenance of separate file for each item of procurement in which it is involved. These should be filed in lockable, fireproof cabinets and recorded in a register detailing the file number, date of creation, and description of procurement and name of responsible officer. He/she may delegate this task as they see fit, however, it must be done in accordance with the Tender Board Manual. To this effect, no proper filing system was implemented at the Region referencing to the tender and procurement process. Original clippings of advertisements were not filed. Also, evaluation reports were not found for many contracts. The current system at the RTB hinders the level of transparency as is required of the tendering and procurement process, since many related documentations could not have been located.

*Region's Response:* The Head of Budget Agency has acknowledged these findings and this situation has now been corrected.

*Recommendation:* The Audit Office recommends that the Regional Administration adhere strictly to the terms and conditions of the Procurement Act of 2003. (2011/271)

*Account Area - Procurement Process*

431. Audit checks revealed that varying persons within the Region were responsible for sourcing supplies and the filling out of Requisition to Purchase (RTP) forms. As a result, many RTP books were in circulation and in use during the year under review. However, upon request, only four were presented for audit perusal. It should be noted that no documentation was made at the Stores Department when issuing RTP books. Also, no documentation was done upon the issuing of Internal Store Requisition (ISR) books.

*Region's Response:* The Head of Budget Agency has indicated that the various Programme Heads are now responsible for the writing up of Requisitions to Purchase and these are now documented in the stores.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures that the systems implemented are functioning properly at all times. (2011/272)

Account Area - Fixed Asset Register

432. The Fixed Asset Register was not updated. Physical verifications done at the Triumph Head Office location shows that a quantity of items was not recorded in the register. Such items include 4 water dispensers, 8 printers, 6 voltage regulators, 1 fax machine, 2 photocopiers, 6 refrigerators, 11 air conditioning units and 11 executive chairs.

*Region's Response:* The Head of Budget Agency has indicated that the Fixed Asset Register is in the process of being updated.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures that this record is updated as early as possible. (2011/273)

AGENCY 75  
REGION 5 - MAHAICA/ BERBICE

Current Expenditure

Prior year matters, which have not been fully resolved

433. The Region had still not recovered an overpayment of \$27,000 which was made to a contractor in 2009 in respect of the rehabilitation of Belladrum Secondary School.

*Region's Response:* The Head of Budget Agency indicated that the Regional Administration has written to the contractor to recover the overpayment made. However, no response was received to date. Follow up letters were sent to the contractor reminding him of the balance outstanding.

*Recommendation:* The Audit Office recommends that the Regional Administration pursue the matter with the contractor to recover the overpayment outstanding and put systems in place to avoid a recurrence. (2011/274)

Other matters

434. During the year 2010, an examination of a sample of contracts revealed that the signatures of the Engineer were not always attached to the Bills of Quantities. This situation continued during the year under review.

*Region's Response:* The Head of Budget Agency indicated that he has written to the Engineer on this matter so that corrective action can be taken.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure that the systems implemented are functioning properly at all times. (2011/275)

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

Account Area - Office & Field Supplies

435. Amounts totalling \$105.504M were allocated under this accounting area. As at 31 December 2011, a mounts totalling \$100.398M were expended. Included in the amount of \$100.398M is the sum of \$14.104M expended on the purchase of fuel and lubricants for use by the vehicles, plant and equipment owned and operated by the Region. An examination of the log books presented revealed that five were partly presented. Further, Internal Stores Requisition numbers, odometer readings, mileage covered and/or hours worked and supervisory checks were not recorded in most of 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 the Region will be providing training to the Drivers on the proper maintenance of log books to ensure that these books are properly written up at all times.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures that the log books are properly and accurately written up. (2011/276)

Capital Expenditure

Prior year matters, which have not been resolved

436. The Regional Administration had still not recovered overpayments totalling \$1.173M made to contractors for the years 2007 and 2010 as shown below:

Year	Para No	Sub Head	Description	Amount Overpaid \$'000
2007	478	12036	Construct No 8 Secondary School	158
	483	14008	Rehab of St. Johns Street, Hopetown	847
	376	12036	Completion of No 8 Secondary School	57
2010	413	12036	Rehab of Moraikobai Primary Sch. Lower Flat	111
Total				1,173



*Region's Response:* The Head of Budget Agency indicated that the contractor for № 8 Secondary School had died, while the Region has written to the contractors for St. Johns Street and Moraikobai Primary School to recover the overpayments made. However, to date no responses were received for the amounts overpaid. 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. In addition, the Region should pursue recovery from the Estate of the deceased contractor, failing which the Region could file a losses report. (2011/277)

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

Account Area - Public Works

437. The sum of \$77M was allocated under this account area. As at 31 December 2011, amounts totalling \$76.992M were expended. Included in the amount of \$76.992M was the sum of \$1.514M expended on the construction of reinforced concrete structure at Novar, East Coast Demerara. A contract was awarded to the most competitive bidder in the said amount. A physical verification of the works revealed a poorly constructed culvert which was not aligned properly with the existing road and roadside drains. The overall quality of the completed works is very poor and totally unacceptable. The following were also observed:

- (a) No drawings or layout details for the structure was seen.
- (b) The dimensions of the structure do not conform to the specifications of the Bills of Quantities (BQ); neither did the contractor comply with the description of works, no toe piles were installed to the structure; however payments for toe piles were made to the contractor.
- (c) One head wall of the structure is out of line with the carriageway of the existing road; the alignment of the structure with the roadway was not properly done.
- (d) A layer of concrete on top of the head walls can be removed by hand and the structure is unstable.
- (e) Materials from the demolishing of an existing structure to construct this new culvert are still at the site, while payment for its removal was made to the contractor.

*Region's Response:* The Head of Budget Agency indicated that the works will be revisited with a view of having the contractor conduct remedial works where necessary.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to effect remedial works and where necessary recover any amount overpaid. In addition, proper systems should be implemented to avoid a recurrence. (2011/278)

Account Area - Buildings

438. The sum of \$52.5M was allocated under this account area. As at 31 December 2011, amounts totalling \$43.731M were expended. Included in the amount of \$43.731M was the sum of \$1.716M expended on the construction of perimeter drain at № 8 Secondary School. A contract was awarded to the lowest of nine bidders in the sum of \$3.575M. A physical verification of the project revealed the following discrepancies:

- (a) The works were incomplete, no work was in progress at the site in spite of the fact that approximately eight months had already elapsed since the works were awarded to the contractor;
- (b) The completed section of the drain was poorly constructed and is unacceptably crooked, with areas of honeycombing and exposed reinforcement;
- (c) The completed sections of the drain were not of the same dimensions as specified in the contract's drawings, which is a breach of contract. The Regional Administration nonetheless accepted this incorrectly sized perimeter drain and overall poor quality and substandard works, by certifying that the works were satisfactorily completed and making consequent payments to the contractor;
- (d) The contract agreement did not specify the duration or a planned completion date for the works; even though it included a liquidated damages clause which states that a penalty of \$3,000 would be levied against the contractor for each day that the contractor delays the completion of the works. As such, the application of liquidated damages could not be applied;
- (f) The contract documents did not include any general and special conditions of contract, or technical specifications, despite being mentioned and referenced to in the signed contract agreement. As a result of this poorly prepared and incomplete contract document, there were no definitive guidelines as to how the contract was to be administered in the first place and ultimately, how situations arising during the life of the project must be dealt with, in accordance with terms/conditions of contract; and
- (g) As a result of the above observations, the amount paid to the contractor is considered an overpayment and should be recovered from the contractor.

*Region's Response:* The Head of Budget Agency indicated that the contract was terminated and a new contract was awarded for these works. In addition, efforts are being made to recover the amount overpaid to the first contractor.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and once again put proper systems in place to avoid a recurrence. (2011/279)

439. A contract for the construction of Polyclinic at Bush Lot Health Centre was awarded to the lowest of seven bidders in the sum of \$6.083M as against the Engineer's estimate of \$8.5M. This contract was therefore awarded at 28% below the Engineer's estimate. As at 31 December 2011, amounts totalling \$2.215M were paid to the contractor. A physical verification of the project revealed the following discrepancies:

- (a) The works were incomplete; no work was in progress at the site during the time of the inspection;
- (b) Based on the physical measurements taken on site and calculations, our quantities acceptably correspond with the quantities listed and paid for in the valuations so far, that is \$2.215M; and
- (c) The contractual completion date of June 8, 2011, has long elapsed and the contractor was "not present on site". The contractor had failed to perform and complete the works in the specified duration, while no approval for an extension of time was seen. As such, the contractor was liable for liquidated damages. Based on the completion date of June 8, 2011, the contract would have attracted a total of \$636,000 in liquidated damages up to the time of this physical verification on January 6, 2012. However, the penalty was not instituted against the contractor by the Regional Administration. It was noted that there was no maximum amount for liquidated damages stated in the contract.

*Region's Response:* The Head of Budget Agency indicated that the contractor was written to by the Region to discontinue all works and submit a detailed plan for completion of the project before resuming works. The contractor has since resumed work at the site and is being closely monitored.

*Recommendation:* The Audit Office recommends that the Regional Administration properly monitor the execution of all works and ensure that liquidated damages are calculated and included when the final valuation of the works is prepared. (2011/280)

AGENCY 76  
REGION 6 – EAST BERBICE/CORENTYNE

Current Expenditure

Prior year matters, which have not been fully resolved

440. There has been 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 \$2.657M, which were not recovered for 2007. The related deductions paid over to the various agencies were also not recovered. Failure to recover the deductions would result in overpayments to the agencies concerned.

*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 in incidences of overpayments. 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. With respect to the overpayments, the Regional Administration is making diligent efforts to recover the overpayments from the officers and the agencies. 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 were 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. (2011/281)

441. 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 \$'000 2007	Amount \$'000 2008	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
<b>Total</b>	<b>12,840</b>	<b>12,095</b>	<b>24,935</b>

*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. (2011/282)

442. 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. As at April 2012, six hundred and five cheque orders valued \$352.006M, of which ninety-eight, valued \$25.181M were in respect of the year under review were still outstanding, as shown below:

Year	Nº Of Cheque Orders	Amount \$'000
2006	145	53,168
2007	86	146,172
2008	96	82,100
2009	88	23,231
2010	<u>92</u>	<u>22,154</u>
	<b>507</b>	<b>326,825</b>
2011	98	25,181
Total	605	352,006

443. 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.

*Region's Response:* The Head of Budget Agency explained that the Regional Administration now has a Clerk specifically assigned to deal with all cheque orders to ensure that all relevant documentations and bills are attached to the vouchers to support the payments made. In addition, the Region is also making arrangements with the Accountant General's Department to have the Region's records reconciled with that of the Sub-Treasury's in order to clear any available outstanding cheque orders.

*Recommendation:* The Audit Office recommends that the Regional Administration take all action necessary to have these long outstanding cheque orders cleared. (2011/283)

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

Account Area - Office and Field Supplies

444. Amounts totalling \$95.296M were expended on dietary items purchased mainly for the consumption by inmates at the Fort Canje and New Amsterdam Hospitals. An examination of payment vouchers with supporting documents and related stores records revealed the following discrepancies:

- (i) There were significant differences totalling \$1.735M in the quantities of items received. It was explained that the differences in the quantities were as a result of increases in cost between the times the requisitions were made to purchase and the actual supplying of the items, hence the recording of less items received in the stores records than those stated on the Requisition to Purchase and the supplier's bills. It should be noted that tender board approval was not seen to substantiate the increase in prices or reduction in the amount supplied;
- (ii) Dietary items purchased for the Fort Canje Hospital and valued at \$8.235M were not recorded in the stock ledgers. As a result, it could not be determined whether the items purchased were actually received and accounted for; and
- (iii) Stores Received Notes (SRN) were not accurately prepared reflecting the actual receipts. It was found that invoices from the suppliers and the vouchers prepared were for amounts that were different from those recorded in the stock ledgers. The stock ledgers had the correct amount received but these were less than those on the SRN, invoices and the payment vouchers.

*Region's Response:* The Head of the Budget Agency indicated that measures were implemented to ensure that any future changes to the contract for price increases or quantities to be supplied will be referred to the Tender Board and that the stock ledgers are updated at all times.

*Recommendation:* The Audit Office recommends that the Regional Administration adhere strictly to the terms and conditions of the Procurement Act of 2003 and the Stores Regulations of 1993. (2011/284)

#### Other Matters

445. The Regional Administration operates four Stores, namely the Main Store, Whim Store, New Amsterdam Hospital and Fort Canje Hospital 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.

*Region's Response:* The Head of Budget Agency explained that the Region has plans to centralise the operations of the Stores and reduce the operations of the Stores at Whim. In addition, measures are being implemented to ensure full compliance with the Stores Regulations.

*Recommendation:* The Audit Office recommends that the Regional Administration take urgent action to ensure strict compliance with the Stores Regulation at all times. (2011/285)

446. A check at the Regional Accounting Unit found thirty-seven stale dated cheques on hand. These cheques were for the years 2006 to 2011 and had a total value of \$4.226M as show below:

Years	Nº of Cheques	Amount \$'000
2006	3	140
2007	6	907
2008	3	100
2009	2	279
2010	11	1,034
2011	12	1,806
<b>Total</b>	<b>37</b>	<b>4,266</b>

*Region's Response:* The Head of Budget Agency indicated that the Region wrote the Accountant General to have the cheques updated and paid over to revenue for the years 2006 to 2010, and for 2011 to have the cheques updated and issued to the payees.

*Recommendation:* The Audit Office recommends that the Regional Administration resolve this matter urgently. (2011/286)

#### Capital Expenditure

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

447. The Regional Administration had still not been able to recover overpayments totalling \$3.868M made to contractors for the years 2008 to 2010 as shown below:

Year	Sub Head	Description	Amount Overpaid \$'000
2008	11007	Construct bridge at Mibicuri South, BBP	238
	12039	Rehabilitation of Canje Secondary School	78
	13010	Construct revetment at Nº 67 Sluice	284
2009	13010	Construct bridge at Hacks Canal	216
	11007	Construct revetment at Sandvoort	10
	12039	Rehabilitation of Leeds Primary	266
2010	11007	Reconstruction of the Johanna/Yakusari High Bridge	160
	11007	Reconstruction of timber revetment at Tain	263
	14010	Rehabilitation of Cross Street, Bloomfield	154
	14010	Rehabilitation of Last Street, Canefield	851
	12040	Extension of Drugs Bond, New Amsterdam	863
	12039	Extension to Corentyne Comprehensive Secondary School	485
<b>Total</b>			<b>3,868</b>

*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. (2011/287)

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

Account Area - Drainage and Irrigation

448. The sum of \$110M was allocated under this account area. As at 31 December 2011, the sum of \$109M was expended. Included in the amount of \$109M was the sum of \$8.960M expended on the construction of a Timber Revetment at Orealla, East Berbice/Corentyne. The contract was awarded to the highest bidder in the said sum. A physical verification of the project revealed that the works were completed and overpayments totalling \$913,000 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount \$
2	Supply, ring, point, tar, pitch & drive 14" diameter butt x 30' long GH piles	lf	1,230	1,290	(60)	1,400	(84,000)
3	Supply, tar & fix 6"x 8" timber whaler to king piles using ¾" diameter 24" bolt	bm	3,200	5,148	(1,948)	250	(487,000)
4	Supply fabricate, fix and drive 1"x 12"x 15' and 2"x 12"x 15' long sheet piles	bm	18,000	15,200	2,800	240	672,000
5	Supply, ring, point, tar, pitch & drive 14" diameter butt x 30' long anchor piles	lin.ft.	350	100	250	1,400	350,000
6	Supply, ring, point tar pitch and drive 14" diameter butt x 25' long anchor pile	nr	41	2	39	8,000	312,000
7	Provide and install 1" diameter 20' mild steel tie rod Allow for all excavation and backfilling	sum	100%	50%	50%	300,000	150,000
<b>Total</b>							<b>913,000</b>

*Region's Response:* The Head of Budget Agency indicated that the Region revisited the above works and found that there was no overpayment, as such; the Region is requesting a revisit of the works by the Audit Office.



*Recommendation:* The Audit Office recommends that the Regional Administration ensure that the appropriate Officer is identified to accompany the Audit Office’s Engineers when works are being identified for physical verification. (2011/288)

449. A contract for the construction of reinforced concrete bridge at Germania, East Bank Berbice was awarded to the lowest bidder in the sum of \$7.323M. A physical verification of the project revealed that the works were completed and overpayments totalling \$185,100 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount \$
2.3	Supply and place dressed GH planks 2”x 12”	bm	195	150	45	500	22,500
2.4	GH 1”x 4” wearing strips	bm	45	0	45	300	13,500
2.8	5/8” dia 5” long MS bolts	no.	48	36	12	800	9,600
3.4	Supply debark, ring, tar and drive with 22RB GH anchor piles	lin.ft.	210	175	35	1,700	59,500
3.6	6 No. 12” butt dia. 35’ Supply and install 1- ¼ “ tie rod tar and wrap	lin.ft.	180	100	80	1,000	80,000
Total							185,100

*Region’s Response:* The Head of Budget Agency indicated that the contractor will be written to in an effort to recover the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make diligent efforts to recover the overpayment and put systems in place to avoid a recurrence. (2011/289)

450. A contract for the installation of tubing and associated works at Babu John, East Berbice/Corentyne was awarded to the most responsive bidder in the sum of \$4.927M. There was an approved variation of \$390,000, giving a final project cost of \$5.317M. A physical verification of the project revealed that the works were completed and an overpayment totalling \$16,500 was made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount \$
3	Supply, debark, pitch, ring, tar & drive GH king piles – 16 No. 12” butt diameter 35’ long	lf	560	420	140	1,200	168,000
	Anchor piles	lf	0	140	(140)	1,200	(168,000)
8	Supply & install MS bolts, nut & washer 20” long	each	44	33	11	1,500	16,500
Total							16,500

*Region’s Response:* The Head of Budget Agency indicated that the contractor will be written to in an effort to recover the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make diligent efforts to recover the overpayment and put systems in place to avoid a recurrence. (2011/290)

451. The contract for the re-construction of concrete bridge at Johanna, Black Bush Polder, East Berbice/Corentyne was awarded to the higher of two bidders in the sum of \$6.102M against the Evaluation Committee recommendation and without giving any reason for not considering the lower bidder. As at 31 December 2011, the full contract sum was paid to the contractor. A physical verification of the project revealed that the works were completed and overpayments totalling \$700,425 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount \$
1.9	Supply tar and fix GH Wailer	bm	816	470	346	400	138,400
2.1	Supply fabricate and drive sheet pile 2”x 12”x 20’	bm	4,000	3,520	480	390	187,200
2.2	Supply fabricate and drive sheet pile 1”x 12”x 20’	bm	1,800	1,584	216	390	84,240
	5% Contingencies	-	-	-	-	-	290,585
Total							700,425

*Region’s Response:* The Head of Budget Agency indicated that the contractor will be written to in an effort to recover the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make diligent efforts to recover the overpayment and put systems in place to avoid a recurrence. (2011/291)

Account Area - Public Works

452. The sum of \$106M was allocated under this account area. As at 31 December 2011, amounts totalling \$103.995M were expended. Included in the amount of \$103.995M was the sum of \$2.196M expended on the repair of Mandir Street, Reliance East Canje, East Berbice/Corentyne. The contract was awarded to the contractor in the sum of \$1.755M. There was an approved variation of \$441,000, giving a final project cost of \$2.196M. A physical verification of the above works revealed the following discrepancies:

- The actual commencement and completion date for the project were not known, since no completion certificate was provided;
- The full amount of \$85,560 for contingencies was paid to the contractor without any justification; and
- Additional works were identified on Cinema Street some two blocks away, as being part of the works even though the project was for the repair of Mandir Street.

*Region's Response:* The Head of Budget Agency indicated that the lapse with regards to the commencement and completion date and lack of appropriate prior approval is regretted and measures are being implemented to ensure that all contract documents are complete.

*Recommendation:* The Audit Office recommends that the Regional Administration adhere strictly to the terms and conditions of the Procurement Act of 2003. (2011/292)

453. A contract for the rehabilitation of Grant 1780 Second Cross Street, Crabwood Creek, East Berbice/Corentyne was awarded to the second lowest bidder in the sum of \$7.195M without giving reasons why the lowest bidder was not considered. As at 31 December 2011, amounts totalling \$7.122M were paid to the contractor. A physical verification of the project revealed that the works were completed and the following discrepancies were observed:

- The actual commencement and completion date for the project were not known, since no completion certificate was provided;
- The road identified as 1780 Second Cross Street measured only 50% of what was required. This resulted in an overpayment of \$3,561,200.

*Region's Response:* The Head of Budget Agency has indicated that the road identified for physical verification was not the right road and, as such, is requesting a revisit of the correct road.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure that the appropriate officer and works are identified when physical verifications are conducted. (2011/293)

Account Area - Buildings

454. The sum of \$64M was voted for the rehabilitation of students' hostel at Corriverton, Berbice, rehabilitation of Canje Secondary and Schepmoed Primary Schools, the construction of science laboratory at Tutorial Academy, New Amsterdam, rehabilitation and extension of New Amsterdam Primary School, construction of health centres at Whim and Angoy's Avenue, construction of generator room at Black Bush Polder, construction of storage bond at New Amsterdam Hospital and extension of health centre at Bush Lot. As at 31 December 2011, the entire voted provision was expended under this accounting area.

455. The contract for the rehabilitation of Canje Secondary School, Phase 11 was awarded to the most responsive bidder in the sum of \$6.466M and as at 31 December, 2011 the entire contract sum was paid to the contractor. A physical verification of the project revealed that the works were completed and overpayments totalling \$370,430 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount \$
3.a	Supply and install roof covering pre-painted corrugated sheets	m <sup>2</sup>	321	210	111	2,650	294,150
6.b	Prepare surface, stop and apply two coats of rubberize paint	m <sup>2</sup>	484	466	18	660	11,880
9.k	Supply and install 45° moulding	lf	200	0	200	140	28,000
9.l	Supply and install 4" down pipe to replace existing	lf	230	160	70	520	36,400
Total							370,430

*Region's Response:* The Head of Budget Agency indicated that the contractor will be written to in an effort to recover the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make diligent efforts to recover the overpayment and put systems in place to avoid a recurrence. (2011/294)

456. A contract for the rehabilitation of Skeldon Line Path Secondary, East Berbice/ Corentyne, was awarded to the most responsive bidder in the sum of \$4.770M. There was an approved variation of \$1.289M, giving a final project cost of \$6.059M. As at 31 December 2011, the final project cost was paid to the contractor. A physical verification of the project revealed that the works were completed and overpayments totalling \$213,876 were made to the contractor as follows:

Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount \$
1"x 12" square edge kabakalli	lm	128	0	128	1,188	152,064
1"x 6" square edge kabakalli	lm	244	142	102	606	61,812
Total						213,876

*Region's Response:* The Head of Budget Agency indicated that the contractor has since completed the works, as such, there is no overpayment.

*Recommendation:* The Audit Office recommends that the Regional Administration submit the details of the works completed to the Audit Office so that the project can be revisited and put systems in place to ensure that works are satisfactorily completed before payments are made to contractors. (2011/295)

457. A contract for the construction of storage bond at New Amsterdam Hospital was awarded to the third lowest bidder in the sum of \$4.396M without giving reasons why the other lower bids were not considered. There was an approved variation of \$2.406M, giving a final project cost of \$6.802M. As at 31 December 2011, the final project cost was paid to the contractor. A physical verification of the project revealed that the works were completed and overpayments totalling \$213,579 were made to the contractor as follows:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount \$
11.3	Supply and install heavy duty tower bolts	nr	6	3	3	3,700	11,100
11.4	Supply and install tower bolts	nr	5	4	1	300	300
13.1	Paint concrete surfaces	m <sup>2</sup>	280	225	55	601	33,055
13.1	Paint timber surfaces	m <sup>2</sup>	425	285	140	601	84,140
<b>Additional work</b>							
9	Wooden Storage Rack	m <sup>3</sup>	6.15	5.4	0.75	57,000	42,750
<b>Shed</b>							
10	4"x 4" Post	lm	20	11	9	1,110	9,990
	2"x 4" straps	lm	20	8.5	11.5	561	6,452
	1"x 6" sheet laths	lm	154	60	94	416	39,104
<b>Underpayment</b>							
	2"x 4" Rafter	lm	39	55	(16)	832	(13,312)
Total							213,579

458. In addition, a provisional sum of \$450,000 in respect of a foot path bridge at the Storage Bond and contingencies of \$424,734 were paid. However, documentations for these two payments were not seen. In the absence of these documentations, the total payment of \$874,734 is considered an overpayment and should be recovered from the contractor.

*Region's Response:* The Head of Budget Agency indicated that the overpayment would be investigated and efforts would be made to recover the amount overpaid, if any. Also, efforts would be made to locate the documentations in respect of the provisional and contingencies amounts paid.

*Recommendation:* The Audit Office recommends that the Regional Administration pursue aggressively the overpayment from the contractor and that all relevant documentations should be presented at the time of the inspection of projects. (2011/296)

AGENCY 77  
REGION 7 – CUYUNI/MAZARUNI

Current Expenditure

Prior year matters, which have not been resolved

459. Amounts totalling \$6.312M were refunded as unclaimed net salaries for the years 2005-2007, while amounts totalling \$186,923 and \$329,115 were inadvertently paid over to the Guyana Revenue Authority and National Insurance Scheme. However, the Regional Administration was able to recover deductions totalling \$35,200 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 yet recovered.

*Region's Response:* The Head of Budget Agency explained they were able to recover some of the amounts overpaid to the Guyana Revenue Authority and efforts are continuing to ensure that the sums overpaid to the Agencies are recovered.

*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. (2011/297)

460. Investigations were conducted by the Regional Administration into the discrepancies relating to losses of fuel and lubricants. Corrective measures have since been implemented to avoid a recurrence, and it was noted that Cabinet approval was obtained for the writing off of \$1.878M of fuel and lubricants recorded as losses for the period 1998 to 2000. However, as at 31 December 2007, there were shortages in the stock of fuel and lubricants valued at \$1.398M for the years 2001 to 2006 which is yet to be written off. At the time of the audit in June 2012, 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 looked into. A reminder was sent to the Finance Secretary.

*Recommendation:* The Audit Office recommends that the Regions follow up with the Finance Secretary to address this long outstanding matter in order to bring it to closure. (2011/298)

461. 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, 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 the Ministry of Local Government and Regional Development had initiated inspection by a Mechanical Engineer, and the inspection report was forwarded to the Ministry of Public Works and Communications for a valuation to be done before the heavy duty vehicles/equipment can be disposed of.

*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. (2011/299)

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

*Account Area - Office & Field Supplies*

462. Amounts totalling \$362.724M 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) Historical records for the twenty-four serviceable vehicles/equipment owned and operated by the Region during the year under review were not maintained in keeping with form 16 of the Stores Regulations of 1993; and
- b) All the twenty-four log books had partial information written up with regards to Internal Stores Requisition (ISR) number, time logged, and signatures of officers authorizing journeys.

*Region's Response:* The Head of Budget Agency explained that efforts are being made to comply with the Stores Regulations and have the situation corrected.

*Recommendation:* The Audit Office recommends that the Regional Administration comply fully with the Stores Regulations and ensure that all log books are properly written up to reflect fuel collection and consumption so as to facilitate reconciliation with the ISRs when necessary. (2011/300)

AGENCY 78  
REGION 8 - POTARO/ SIPARUNI

Current expenditure

Prior year matters, which have not been resolved

463. The Regional Administration was still to recover overpayments totalling \$2.631M made to contractors during the year 2009 as shown below:

Description	Amount Overpaid \$'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 explained that the overpayments were investigated and the contractors were written to. To date responses were received from the contractors for the dormitory at Mahdia and the generator hut at Mahdia Hospital, both of whom have indicated their willingness to do additional works to the value of the amount overpaid, while no responses were received from the other contractors.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the overpayments and put proper systems in place to avoid a recurrence. (2011/301)

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

Account Area - Maintenance Works

464. Amounts totalling \$135.045M were allocated under this accounting area. As at 31 December 2011, amounts totalling \$134.040M were expended. Included in the amount of \$134.040M was the sum of \$1.945M expended on the repairs to Kanapang teacher's quarters. The contract was awarded to the sole bidder in the sum of \$2.295M. The full provisional sum was paid to the contractor but no details of the payment were provided. A physical verification of the project revealed that the works were completed and overpayments totalling \$1.618M were made to the contractor as shown below:



Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$'000
<b>Carpentry</b>						
Erect 1"x 6" lap edge boards to wall	bm	240	0	240	500	120
Supply and install louvers frame with 4" wide blade	prs	10	9	1	20,000	20
Using suitable materials fabricate doors	no	4	0	4	60,000	240
Painting of new works						
Allow for removing rater sheet laths, zinc sheet etc and replace with new	sy item	240	10	230	600	138
Provisional sum for plumbing		100%	0	100%	750,000	750
Provisional sum for any unforeseen works	-	-	-	-	-	150
	-	-	-	-	-	200
Total						1,618

*Region's Response:* The Head of Budget Agency explained that the overpayments were investigated and it was found that those with respect to the provisional sums were as a result of poor documentation on the part of the Administration. As such, the Administration is making every effort to locate and present the relevant documentations for audit inspection and recover the additional amounts overpaid.

*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 and make diligent efforts to recover the overpayment and put systems in place to avoid a recurrence. (2011/302)

465. A contract for the repairs to hand rail bridge, Mahdia was awarded to the most responsive of four bidders in the sum of \$2.298M. As at 31 December 2011, the full project cost was paid to the contractor. A physical verification of the project revealed that the works were completed and overpayments totalling \$296,055 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
<b>Carpentry</b>							
1	Erect 12"x 12" beams and mud sill	bm	3,744	3,080	664	300	199,200
2	Ditto 2"x 12" decking and track plank	bm	2,112	1,525	587	165	96,855
Total							296,055

*Region's Response:* The Head of Budget Agency has acknowledged the overpayments and indicated that efforts would be made to recover the amounts overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make diligent efforts to recover the overpayments and put systems in place to avoid a recurrence. (2011/303)

466. A contract for the repairs to Mahdia Roadway was awarded to the sole bidder in the sum of \$4.9M. The works were certified by the Regional Officials as having been satisfactorily completed and the full contract sum was paid to the contractor. However, a physical verification of the project revealed that no works were done and as such, the amount of \$4.9M paid to the contractor should be recovered in full.

*Region's Response:* The Head of Budget Agency acknowledged this lapse, which is regretted and indicated that the works are presently ongoing by the contractor.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures that works are verified as satisfactorily completed before any payments are made. (2011/304)

467. A contract for the repairs to revetment at Mahdia Dorms was awarded to the most responsive of three bidders in the sum of \$2.657M. As at 31 December 2011, the full contract sum was paid to the contractor. A physical verification of the project revealed that the works were completed and overpayments totalling \$1.626M were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$'000
6	Backfill & compact with sand & laterite	cy	470	107	363	2,000	726
	<b>Variation Order</b>						
	Backfill & compact with sand & laterite	cy	450	0	450	2,000	900
Total							1,626

*Region's Response:* The Head of Budget Agency explained that the overpayments were investigated and it was found that those with respect to the variation were as a result of poor documentation on the part of the Administration. As such, the Administration is making every effort to locate and present the relevant documentations for audit inspection and recover the additional amount overpaid.

*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 and make diligent efforts to recover the overpayments and put systems in place to avoid a recurrence. (2011/305)

468. A contract for the repairs to Kato Cottage Hospital fence was awarded to the sole bidder in the sum of \$2.460M. As at 31 December 2011, the full contract sum was paid to the contractor. A physical verification of the project revealed that the works were completed and overpayments totalling \$616,600 were made to the contractor as shown below:

Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
Excavate holes	no.	70	53	17	500	8,500
<b>Carpentry</b>						
4 x 4 post	no.	70	51	19	900	17,100
2 x 3 runners	bm	560	404	156	400	62,400
1 x 12 foot board	bm	560	404	156	400	62,400
1 x 3 back lath	bm	280	202	78	400	31,200
Chain link fence	sy	311	224	87	5,000	435,000
<b>Total</b>						<b>616,600</b>

*Region's Response:* The Head of Budget Agency has acknowledged the overpayments and indicated that efforts would be made to recover the amounts overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make diligent efforts to recover the overpayments and put systems in place to avoid a recurrence. (2011/306)

#### Capital Expenditure

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

##### Account Area - Public Works

469. The sum of \$40M was allocated under this account area. As at 31 December 2011, the entire allocation was expended. Included in the amount of \$40M was the sum of \$8.950M expended on the repairs to roadway from School Junction to Seven Miles Junction. The contract was awarded to the sole bidder in the said amount. The works were certified by the Regional Officials as having been satisfactorily completed and the full contract sum was paid to the contractor. However, a physical verification of the works revealed that no works were done and as such the amount of \$8.950M paid to the contractor should be recovered in full.

*Region's Response:* The Head of Budget Agency acknowledged this lapse, which is regretted and indicated that the works are presently ongoing by the contractor.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures that works are verified as satisfactorily completed before any payments are made. (2011/307)

470. A contract for the construction of drains at Mahdia was awarded in the sum of \$4.998M. The basis of award of this contract could not be determined since the relevant RTB minutes were not presented for audit examination. As at 31 December 2011, the full contract sum was paid to the contractor. A physical verification of the project revealed that overpayments totalling \$3.500M were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$'000
2	Pour 1:2:4 concrete to form drain 4" thick No.65 BRC for reinforcement	cy	70	20	50	70,000	3,500
Total							3,500

*Region's Response:* The Head of Budget Agency has acknowledged the overpayment and indicated that efforts would be made to recover the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make diligent efforts to recover the overpayment and put systems in place to avoid a recurrence. (2011/308)

471. A contract for the construction of Chuing Mouth Bridge was awarded to the most responsive of three bidders in the sum of \$7.206M. As at 31 December 2011, the full contract sum was paid to the contractor. A physical verification of the project revealed that the works were not completed and seemed to be abandoned and overpayments totalling \$3.834M were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$'000
2	Pour 1:2:4 mix concrete to foundation columns & beams	cy	47	30	17	80,000	1,360
1	<b>Reinforcement</b> 3/8" M.S bar for columns, beams & foundation	lbs	9,234	5,910	3,324	70	233
2	3/8" M.S bar for stirrups	lbs	1,862	0	1,862	120	223
1	<b>Carpentry</b> 12"x 12" beam	bm	3,240	0	3,240	220	713
		bm	2,484	0	2,484	200	497
2	2'x12" decking 6"x 6" guard rail	bm	324	0	324	200	65
	<b>Preliminaries</b> Allow for blocking creek & pumping out of water	item	-	50%	-	500,000	250
1		item	-	50%	-	400,000	200
2	Allow for free flow of traffic	item	-	50%	-	225,000	113
3	Allow for scaffolding	item	-	50%	-	80,000	40
4	Allow for planking & strutting Allow for boring holes & installing bolts & nuts	item	-	0%	-	5,000	5
5		item	-	0%	-	20,000	20
7	Allow for tarring	item	-	0%	-	80,000	80
8	Allow for painting entire bridge Allow for backfilling	item	-	0%	-	35,000	35
Total							3,834

*Region's Response:* The Head of Budget Agency explained that the overpayments were investigated and it was found that those with respect to the preliminaries were as a result of poor documentation on the part of the Administration. As such, the Administration is making every effort to locate and present the relevant documentations for audit inspection and recover the additional amounts overpaid.

*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 and make diligent efforts to recover the overpayment and put systems in place to avoid a recurrence. (2011/309)

Account Area - Buildings

472. The sum of \$53M was allocated under this account area. As at 31 December, amounts totalling \$52.997M were expended. Included in the amount of \$52.997M was the sum of \$7.080M expended on the construction of Industrial Arts Department at Paramakatoi. The contract was awarded to the lowest of five bidders in the sum of \$7.100M. As can be noted, this project was done outside of the Capital Profile for which approval for the inclusion of the works in the programme was not seen. A physical verification of the project revealed that the works were completed and overpayments totalling \$1.664M were made to the contractor as shown below:

Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$'000
<b>Block Work:</b> Embed HCB in CM/SD mortar mix 1:3 plait at end	sy	200	138	62	2,700	168
2 x 4 rafter, plate, stud and ties	bm	861	352	509	600	305
Ridge and door frame	bm	524	124	400	600	240
1x6 sheet laths	bm	260	220	40	600	24
¼ " ply for ceiling	sy	150	124	26	1,000	26
Quadrant	ly	107	0	107	200	21
Concrete on floor and walkway	cy	16	0	16	55,000	880
Total						1,664

*Region's Response:* The Head of Budget Agency has acknowledged the overpayment and that effort would be made to recover the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make diligent efforts to recover the overpayment and put systems in place to avoid a recurrence. (2011/310)

473. A contract for the enclosure of the bottom flat of the Mahdia Secondary School was awarded to the most responsive of five bidders in the sum of \$8.108M. There was an approved variation of \$900,000 giving a final project cost of \$9.008M. As at 31 December 2011, amounts totalling \$9M were paid to the contractor. A physical verification of the project revealed that the works were completed and overpayments totalling \$1.476M were made to the contractor as shown below:

Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$'000
Erect 2 x 6 door frame	bm	200	54	146	300	44
<b>Variation</b>						
Place 1:2:4 concrete mix around building 4' wide to form walkway	cy	20	13	7	40,000	280
Overpayment on rates	-	13	-	13	4,000	52
Provisional sum plumbing	-	-	-	-	-	300
Provisional sum electrical	-	-	-	-	-	400
Provisional sum unforeseen works	-	-	-	-	-	400
<b>Total</b>						<b>1,476</b>

*Region's Response:* The Head of Budget Agency explained that the overpayments were investigated and it was found that those with respect to the provisional sums were as a result of poor documentation on the part of the Administration. As such, the Administration is making every effort to locate and present the relevant documentations for audit inspection and recover the additional amounts overpaid.

*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 and make diligent efforts to recover the overpayment and put systems in place to avoid a recurrence. (2011/311)

474. A contract for the construction of teacher's quarters, Mahdia was awarded to the most responsive of six bidders in the sum of \$8.016M. There was an approved variation of \$970,000 giving a final project cost of \$8.986M. As at 31 December 2011, the final project cost was paid to the contractor. A physical verification of the project revealed that the works were completed and overpayments totalling \$1.426M were made to the contractor as shown below:

Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$'000
Supply and install 14 blade aluminum blade louvers frame windows with 4" wide blade	no	31	20	11	6,000	66
Allow for form works for the whole of the works	item	60,000	0	1	60,000	60
Provisional sum for plumbing	-	-	-	-	-	400
Provisional sum for electrical works	-	-	-	-	-	500
Provisional sum for unforeseen works	-	-	-	-	-	400
<b>Total</b>						<b>1,426</b>

*Region's Response:* The Head of Budget Agency explained that the overpayments were investigated and it was found that those with respect to the provisional sums were as a result of poor documentation on the part of the Administration. As such, the Administration is making every effort to locate and present the relevant documentations for audit inspection and recover the additional amount overpaid.

*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 and make diligent efforts to recover the overpayment and put systems in place to avoid a recurrence. (2011/312)

475. A contract for the repairs to Paramakatoi Secondary School was awarded to the most responsive of four bidders in the sum of \$7.226M. There was an approved variation of \$1M giving a final project cost of \$8.226M. As at 31 December 2011, the final project cost was paid to the contractor. A physical verification of the project revealed that the works were completed and an overpayment of \$2.448M was made to the contractor as shown below:

Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$'000
Level floor embed 12" x 12" tile in tin set	sy	600	328	272	9,000	2,448
<b>Total</b>						<b>2,448</b>

*Region's Response:* The Head of Budget Agency has acknowledged the overpayment and indicated that effort would be made to recover the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make diligent efforts to recover the overpayments and put systems in place to avoid a recurrence. (2011/313)

476. A contract for the repairs to Kato Cottage Hospital was awarded to the most responsive of five bidders in the sum of \$3.543M. There was an approved variation of \$706,000 giving a final project cost of \$4.249M. As at 31 December 2011, amounts totalling \$4.019M were paid to the contractor. A physical verification of the project revealed that the works were completed and overpayments totalling \$746,000 were made to the contractor as shown below:

Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
Supply and install 430 gal PVC tank	no.	4	0	4	100,000	400,000
Supply and install face basin	no.	2	0	2	20,000	40,000
Provisional sum for plumbing	-	-	-	-	-	130,000
Provisional sum for unforeseen works	-	-	-	-	-	100,000
Additional payment received by the contractor	-	-	-	-	-	476,000
Embed 12"x 12" non skid ceramic tile to areas as directed in tin sets	sy	120	200	(80)	5,000	(400,000)
<b>Total</b>						<b>746,000</b>

*Region's Response:* The Head of Budget Agency explained that the overpayments were investigated and it was found that those with respect to the provisional sums were as a result of poor documentation on the part of the Administration. As such, the Administration is making every effort to locate and present the relevant documentations for audit inspection and recover the additional amounts overpaid.

*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 and make diligent efforts to recover the overpayment and put systems in place to avoid a recurrence. (2011/314)

477. A contract for the construction of Chairman's Quarters, Mahdia was awarded to the most responsive of six bidders in the sum of \$7.206M. There was an approved variation of \$759,000 giving a final project cost of \$7.965M. As at 31 December 2011, the final project cost was paid to the contractor. A physical verification of the project revealed that the works were completed and overpayments totalling \$146,400 were made to the contractor as shown below:



Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
Quadrant	ly	268	120	148	300	44,400
Duplex point	no.	8	7	1	20,000	20,000
Fabricate and fix metal gate	no.	1	0	1	20,000	20,000
Bed side stand	no.	1	0	1	28,000	28,000
Factory made sliding windows installed	no.	11	13	(2)	7,000	(14,000)
Factory made sliding windows installed	no	1	0	1	48,000	48,000
Total						146,400

*Region's Response:* The Head of Budget Agency has acknowledged the overpayments and indicated that efforts would be made to recover the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make diligent efforts to recover the overpayments and put systems in place to avoid a recurrence. (2011/315)

Account Area - Purchases

478. The sum of \$36.330M was allocated under this account area. As at 31 December 2011, the entire allocation was expended on the acquisition of Capital items. Included in the amount of \$36.330M was the sum of \$2.987M expended on the purchase of the following items, which could not be accounted for by the Administration at the time of reporting:

Item	Description	Quantity	Amount \$'000
25045	Cupboards	5	225
	Computer Desk 8ft. 30 inches	1	70
	Chalk Boards	10	400
	Desk & Bench	60 prs.	600
	Table	1	97
	Furniture	-	300
	Student combination chairs	100	750
	Table	11	275
	Book cupboards	4	220
	Single bed	1	25
	Table	1	25
12091			
Total			2,987

*Region's Response:* The Head of Budget Agency indicated that efforts are currently ongoing to have the outstanding items delivered, failing which the Region will seek to recover the amounts already paid to the suppliers.

*Recommendation:* The Audit Office recommends that the Regional Administration implement measures to ensure that purchases are received and accounted for before payments are made in full. (2011/316)

AGENCY 79 & DIVISION 539  
REGION 9 – UPPER TAKUTU/UPPER ESSEQUIBO

Current Expenditure

Prior year matters, which have not been resolved

479. The Regional Administration had reconciled the Salaries and Wages bank accounts Nos. 3125 and 3126 up to July 2009. These accounts reflected credit balances of \$6.525M and \$318,625 respectively, as at 31 December 2011. However, these accounts are inactive and non-operational and, as such, should be closed.

*Region's Response:* The Head of Budget Agency indicated that action will be taken to write the Accountant General to have these accounts closed.

*Recommendation:* The Audit Office recommends that the Regional Administration pursue this matter in order to resolve same. (2011/317)

480. At the time of reporting, forty cheque orders valued at \$20.387M remained outstanding for the years 2008 – 2011, of which fourteen valued at \$3.943M was in relation to 2011. See details below:

Year	No of Cheque Orders	Amount \$'000
2008	4	478
2009	6	5,057
2010	<u>16</u>	<u>10,918</u>
	<b>26</b>	<b>16,453</b>
2011	14	3,934
Total	40	20,387

*Region's Response:* The Head of Budget Agency indicated that action is being taken to have all items purchased on the above cheque orders, delivered so that the outstanding cheque orders can be cleared.

*Recommendation:* The Audit Office recommends that the Regional Administration renew its efforts to have these cheque orders cleared. (2011/318)

481. The Regional Administration operated a Special Project Fund Account № 688-100-7 held at the Republic Bank for its Economic Ventures. During the period 1997-2008, it was noted that contractors, a former Deputy Regional Executive Officer, Vice Chairman and members of the Regional Democratic Council, Guyana Police Force, and Guyana Defence Force received personal advances, of which amounts totalling \$7.541M remained outstanding as at 31 December 2007. However, as of 31 December 2008, the sum outstanding had been reduced to \$7.402M.

*Region's Response:* The Head of Budget Agency indicated that amounts totalling \$2.908M were for persons who are now deceased; nevertheless, action is being taken to have all of the outstanding amounts recovered.

*Recommendation:* The Audit Office recommends that the Regional Administration renew its efforts to have the outstanding amounts recovered or cleared. (2011/319)

482. Evidence were seen where the Regional Administration caused contractors to do remedial works in relation to overpayments made to them in previous years. However, at the time of audit in June, 2012 amounts totalling \$1.473M overpaid to contractors for the years 2007 to 2010 were still not recovered. See details below:

Year	Sub-Head	Description	Amount Overpaid \$'000
2007	6242	Rehabilitation of Amerindian Hostel	364
to	“	Construct sanitary block at Aishalton Primary School	508
2009	“	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
2010	“	Rehabilitation of Macaw Bridge	138
	6242	Rehabilitation of Shulinab Nursery School	81
Total			1,473

*Region's Response:* The Head of Budget Agency indicated that they will continue their efforts to recover the amounts overpaid to the contractors.

*Recommendation:* The Audit Office recommends that the Regional Administration aggressively pursue the recovery of the overpayments. (2011/320)

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

Account Area - Office and Field Supplies

483. Amounts totalling \$163.542M were allocated under this account area. As at 31 December 2011, amounts totalling \$156.048M were expended. Including in this amount of \$156.048M was the sum of \$25.726M expended on the purchase of fuel and lubricants for use by the Region's fleet of vehicles. Of the thirty-one vehicles/equipment for which log books were required to be maintained, only thirteen were presented, leaving eighteen still to be presented for audit examination. As a result, it could not be ascertained whether all journeys undertaken were authorised and in the public's interest.

*Region's Response:* The Head of Budget Agency indicated that corrective action will be taken to ensure all logs books are properly written up and maintained.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures the Region complies fully with the requirements of the Stores Regulations with respect to the maintenance of log books. (2011/321)

Capital Expenditure

Prior year matters, which have not been resolved

484. While there was evidence that the Regional Administration had been making some progress in recovering overpayments from contractors or causing them to execute remedial works, overpayments totalling \$4.839M made to contractors for the years 2007 to 2010 were still to be recovered. See details below:

Year	Sub-Head	Description	Amount Overpaid \$'000	Amount Cleared \$'000	Balance \$'000
2007	12047	Achiwib Primary School	254	0	254
2008	26022	Electrical works at Annai	220	0	220
	12047	Surama Primary School	116	0	116
2009	11009	Construct concrete & wooden bridge at Burro	588	0	588
	"	Construct concrete & wooden bridge at Kumu	147	0	147
	12047	Construct Fair View Primary School	579	0	579
	12048	Extension of Aishalton Hospital Maternity Ward	89	0	89
	"	Construct incinerator at Lethem Hospital	41	0	41
	"	Extension of Lethem Hospital Mortuary	15	0	15
	14013	Construct dam to Moco Moco Bridge approach	44	0	44
2010	12049	Construct Amerindian Hostel at Annai	84	0	84
	14013	DBST Road in Lethem	2,855	645	2,210
	12047	Construct Teacher's Qrts, Maruranau Village	452	0	452
Total			5,484	645	4,839

*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.

*Recommendation:* 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. (2011/322)

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

*Account Area - Public Works*

485. Amounts totalling \$86.5M were allocated under this account area. As at 31 December 2011, the full amount was expended. Included in the amount of \$86.5M is the sum of \$7.5M expended on the upgrading of road to Aishalton/Powishawau Area, Deep South Rupununi, Phase 1. The contract was awarded to the most responsive of two bidders in the sum of \$7.5M. A physical verification of the works revealed that the contractor was paid for the supply and installation of 2 sets of a two concrete tubing; however, there was only 1 set of the two concrete tubing installed, resulting in an overpayment of \$1.2M being made to the contractor.

486. A contract for the upgrading of D.B.S.T Road, Middle Street, Lethem Phase 11 was awarded to the sole bidder in the sum of \$8.1M. As at 31 December 2011, the full contract sum was paid to the contractor. A physical verification of the works revealed that the contractor was paid for the supply and installation of 3 sets of three concrete tubing; however, there was only 1 set of three concrete tubing installed, resulting in an overpayment of \$3.9M being made to the contractor.

487. A contract for the upgrading of road to Aishalton/Powishawau Area, Deep South Rupununi, Phase 111 was awarded to the sole bidder in the sum of \$5.150M. As at 31 December 2011, the full contract sum was paid to the contractor. A physical verification of the project revealed that the contractor was paid for the supply and installation of 3 sets of three concrete tubing; however, there was only 1 set of three concrete tubing installed, resulting in an overpayment of \$2.4M being made to the contractor.

*Region's Response:* The Head of Budget Agency has indicated that the overpayments 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 overpayments and put proper systems in place to avoid a recurrence. (2011/323)

488. The contracts for the upgrading of St. Ignatius Bridge Phase 1 & 2 were both awarded to the most responsive of three bidders and the same contractor in the sums of \$2.412M and \$1.793M respectively. As at 31 December 2011, the full contract sums were paid to the contractor in respect of both contracts. A physical verification of the projects revealed that the works under both contracts were of a similar nature and could not have been easily identified from each other. As such, the physical measurements taken on site were in respect of both contracts combined. The measurements taken revealed that the quantities in respect of the planks on the decking of the bridge were 4,950bm and were in fact over measured by 300bm resulting in an overpayment of \$132,000 to the contractor, which should be recovered.

*Region's Response:* The Head of Budget Agency has explained that contractor has indicated his willingness to repay the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration pursue the recovery of the overpayment and put proper systems in place to avoid a recurrence. (2011/324)

Account Area - Buildings

489. Amounts totalling \$108.5M were allocated under this account area. As at 31 December 2011, amounts totalling \$107.816M were expended. Included in the amount of \$107.816M was the sum of \$6M expended on the upgrading of Amerindian Hostel, Lethem. The contract was awarded at the Engineer's Estimate in the said amount. As at 31 December 2011, the full contract sum was paid to the contractor. A physical verification of the projects revealed that overpayments totalling \$511,440 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
11	Tiling to bath	sf	245	125	120	420	50,400
16	Install double wood floor	sf	360	336	24	1,000	24,000
19	Polish flooring	sf	7,010	3,368	3,642	120	437,040
Total							511,440

*Region's Response:* The Head of Budget Agency has indicated that the contractor will be written to recover the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the amount overpaid and put proper systems in place to avoid a recurrence. (2011/325)

## General

490. An examination of the Regional Tender Board Minutes revealed that the basis for awards of contracts differed. These included awards to the “lowest bidder”, “most responsive bidder”, “based on Evaluation Committee’s recommendation”, “fourth lowest at Engineer’s Estimates”, and “bidder has relevant machinery and equipment”, among others. Further, a request was made to the Regional Administration for the submission of evaluation sheets and evaluation reports in relation to seventeen contracts for audit scrutiny. However, evaluation sheets and report was only submitted in full for one contract, whilst part submissions were made for the other sixteen contracts. As a result, it could not be ascertained:

- (i) on what basis the Evaluation Committee made its recommendations;
- (ii) whether these contracts were awarded in keeping with the Evaluation Committee’s recommendations;
- (iii) what criterion was used by the Evaluation Committee to make its recommendations; and
- (iv) whether the Evaluation Committee used the same criterion for evaluating all bids.

491. In view of the above, it could not be determined whether the tender process administered by the Regional Administration was fair and in keeping with the prescribed procedures in the Procurement Act of 2003.

492. A perusal of thirty-four contracts for works awarded and executed revealed the following unsatisfactory features:

- i. eight contracts exceeded its duration without the requisite approval for any extension. One of the contract exceeded its duration by five months, whilst three were exceeded by four months;
- ii. penalties were not instituted against the defaulting contractors, even though it is provided for in the contract;
- iii. contract duration was not stated on three contracts;
- iv. final inspection certificates were not provided for thirteen contracts. As a result, we could not ascertain whether there was any breach in contract duration; and
- v. there were two instances where retention payments were made before the three months stipulated timeframe.

493. It could be concluded that the execution of contracts were not properly administered by the Regional Administration. As a result, the Administration may not be receiving full or timely benefits for the projects executed.

*Region's Response:* The Head of Budget Agency has acknowledged these findings and has since put systems in place to have these discrepancies corrected and to avoid a recurrence.

*Recommendation:* The Audit Office recommends that the Regional Administration adhere strictly to the terms and conditions of the Procurement Act of 2003. (2011/326)

### Other Matters

#### Account Area - Stores

494. A physical count of a sample of items of stock and an examination of the related stores records revealed a number of differences as shown below:

No.	Description	Unit	Stock Balance	Ledger Balance	(Shortage)/ Excess
1	Harpic	bott	4	12	(8)
2	Bright bowl	"	14	6	8
3	Dettol	"	18	17	(1)
4	Jays fluid	"	30	nil	(30)
5	Glass cleaner	"	9	10	(1)
6	Mistolin	"	18	12	6
7	Methylated spirit	"	3	10	(7)
8	Legal pads (medium)	each	55	29	26
9	Marvex bleach	bott	15	14	1
10	Telephone cleaner	"	15	10	5
11	Mop bucket	each	15	12	3
12	Mattress double	"	17	16	1
13	Fluorescent tube (2ft)	"	5	nil	5
14	Solar controller	"	28	30	(2)
15	Paper paste	bott	39	31	8
16	White-out	"	65	56	9
17	Printer ink No.45	each	2	3	(1)
18	High lighter	"	14	27	(13)
19	Scotch tape	roll	5	6	(1)
20	Fabuloso	bott	32	29	3
21	Insect repellent	"	20	16	4
22	Evo stick	"	39	50	(11)
23	Red star	"	7	12	(5)

495. It could be concluded from the above table that the stores records are not up-to-date and that periodic reconciliations and stock counts are not done.

496. A number of items purchased during the period under review were still lying in the Stores. These included television, power saw, solar panels and related equipment, fridge, freezer, etc. As a result, the intended benefits were not being derived from these acquisitions.



497. Further, an inspection of the Stores revealed that a number of obsolete items were lying in a haphazard manner. This situation poses a health threat to employees and fire risk to the Stores.

*Region's Response:* The Head of Budget Agency has indicated that corrective action has since been taken with regards to the condition of the stores and the stores records.

*Recommendation:* The Audit Office recommends that the Regional Administration adhere strictly to the terms and conditions of the Stores Regulations. (2011/327)

AGENCY 80  
REGION 10 - UPPER DEMERARA/BERBICE

Current Expenditure

Prior year matters, which have not been resolved

498. 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 to the Regional Accounting Unit in a timelier manner. However, overpayment of net salaries totalling \$87,522 for 2009 were still be recovered.

*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. (2011/328)

499. While there was evidence that the Regional Administration had been making some progress in recovering overpayments from contractors or causing them to execute remedial works, overpayments totalling \$2.893M made to contractors for the years 2008 to 2010 were still to be recovered. See details below:

Year	Sub Head	Description	Original O/Payment \$'000	Amount Cleared \$'000	Balance \$'000
2008	6242	Repairs to fence at Amelia's Ward Primary	280	186	94
2009	6255	Rehabilitation of Kwakwani Health Centre	1,144	684	460
	6252	Reconstruction of bridge at Victory Valley	590	-	590
	6255	External works at Agri. Office Compound, Christianburg	888	-	888
2010	6255	Backfilling of revetment at One Mile Primary	392	108	284
	6255	Reconstruction of fence, trestle & walkway	291	-	291
	6242	Repairs to building No. 130 at Hipani Oval	394	105	289
Total			3,979	1,083	2,896

*Region's Response:* The Head of Budget Agency indicated that the overpayments are being investigated and the contractors written to, requesting refunds of the amounts overpaid.

*Recommendation:* The Audit Office once again recommends that the Regional Administration pursue this matter with the contractors with the view of recovering the overpayments. (2011/329)

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

Account Area - Office & Field Supplies

500. Amounts totalling \$190.870M was allocated under this account area. As at 31 December 2011, the entire amount allocated was expended. Included in the amount of \$190.870M was the sum of \$20.099M expended on the purchase of fuel and lubricants for the year under review. An examination of the relevant records revealed that of the fourteen vehicles/equipment owned and controlled by the Regional Administration for which log books were required to be maintained, only five were submitted, leaving nine still to be presented for audit examination.

501. Further, examinations of the log books submitted showed four bore no signature of the authorizing officer. As a result, it could not be determined whether the journeys undertaken were genuine and within the interest of the Regional Administration. Also, fuel issued to these vehicles could not be validated since they were not recorded in the log books presented.

*Region's Response:* The Head of Budget Agency indicated that corrective action will be taken to ensure all logs books are properly written up and maintained.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures the Region complies fully with the requirements of the Stores Regulations with respect to the maintenance of log books. (2011/330)

Account Area - Utility Charges

502. The amount of \$53.994M was allocated and fully expended as at 31 December 2011, for Utility Charges, under the three line items that comprised the account area.

503. An examination of the Utility Registers revealed that there were differences between the totals in the registers and the total expenditures in the Appropriation Accounts as shown below:

Line Item Description	Appropriation Accounts \$'000	Total as per Registers \$'000	Difference \$'000
Telephone Charges	4,300	2,806	1,494
Electricity Charges	11,800	10,411	1,389
Water Charges	37,984	36,894	1,000
Total	54,084	50,111	3,883

504. The above differences represent prepaid transactions made by the Region during the year audited. These prepayments are in breach of the financial regulations, which stipulates that all transactions should be done on a cash basis.

*Region's Response:* The Head of Budget Agency acknowledged the prepayments and indicated that steps will be taken to avoid a recurrence.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures the Region complies fully with the requirements of the financial regulations. (2011/331)

#### Account Area - Security Charges

505. An examination done on a sample of security vouchers totalling \$36.392M showed that all payments were made based on the supplier's invoice. The services provided were not certified by the Regional Checkers. As a result, it could not be determined whether the hours claimed by the service provider and paid for by the Region were indeed the actual hours worked and that no overpayments were made. Further, it could not be determined whether full value was received for all sums expended.

*Region's Response:* The Head of Budget Agency indicated that measures have been implemented to ensure that all invoices are certified by the Agency's Security Checker and deductions made where necessary before payments are made.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure that the systems implemented are functioning effectively at all times. (2011/332)

#### Account Area - Maintenance

506. The sum of \$218.002M was allocated under this account area. As at 31 December 2011, the entire allocation was expended for maintenance works. Included in the amount of \$218.002M was the sum of \$2.563M expended on the general repairs and maintenance to Kwakwani Secondary School. The contract was awarded to the most responsive bidder in the sum of \$2.918M. A physical verification of the project revealed that the works were completed and overpayments totalling \$540,600 were made to the contractor as shown below:

Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
Repair doors and frame as directed by engineer	ea	3	0	3	10,000	30,000
Replace defective mortise lock	ea	10	0	10	5,000	50,000
Provide and install 4ft flu tubes	ea	24	0	24	400	9,600
Provide and install 18w energy lamp	ea	4	0	4	5,000	20,000
Provide and install 15 A/P breaker	ea	4	0	4	2,500	10,000
Provide and install 20A S/P breaker	ea	4	0	4	1,800	7,200
Recap floor	cf	300	108	192	800	153,600
Remove damage tiles	sy	60	23	37	600	22,200
Replace all damaged PVC pipes fittings	item	1	0	1	60,000	60,000
No electrical works completed	item	1	0	1	178,000	178,000
<b>Total</b>						<b>540,600</b>

*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 once again put proper systems in place to avoid a recurrence. (2011/333)

507. Also included in the amount of \$218.002M was the sum of \$1.186M expended on the repairs and maintenance to Ituni Health Centre. The contract was awarded to the most responsive bidder in the said amount. A physical verification of the project revealed that the works were completed and overpayments totalling \$387,650 were made to the contractor as shown below:

Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
50mm x 100mm wall and soleplate	m	15	0	15	1,000	15,000
1200mm x 2400mm x 6mm thick plywood	m <sup>2</sup>	10	0	10	2,500	25,000
Remove damaged 300mm x300mm tiles	m <sup>2</sup>	10	0	10	200	2,000
Provide and fix 300mm x 300mm ceramic tiles	m <sup>2</sup>	10	0	10	2,800	28,000
Remove old washroom lavatory facilities	item	1	0	1	5,000	5,000
Service toilet system, include purchasing parts	no	3	0	3	5,000	15,000
Service face sink, include purchasing tap etc.	no	3	0	3	5,000	15,000
Allow for the provision of all pipe works	item	1	0	1	80,000	80,000
2" x 4" rafter	m	48	12	36	1,200	43,200
1" x 6" sheet laths	m	38	15	23	900	20,700
28 gauge alu-zinc sheet	m <sup>2</sup>	30	13	17	2,500	42,500
4 x 8 x16 HCB	m <sup>2</sup>	35	11	24	1,250	30,000
Plaster internal and external	m <sup>2</sup>	75	22	53	1,250	66,250
<b>Total</b>						<b>387,650</b>

*Region's Response:* The Head of Budget Agency has indicated that the overpayments 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 overpayments and put proper systems in place to avoid a recurrence. (2011/334)

508. A contract for the general repairs and maintenance to Mackenzie High School was awarded to the most responsive bidder in the sum of \$5.154M. As at 31 December 2011, amounts totalling \$2.451M were paid to the contractor. A physical verification of the project revealed that the works were completed and overpayments totalling \$538,907 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
21	Construct cupboard to accommodate face basin	each	1	0	1	80,000	80,000
22	Remove damage tiles from floor	sy	20	0	20	120	2,400
23	Supply and fix ¼" thick ply to floor	sy	9	0	9	900	8,100
24	Supply & install 12x12 marley tiles	sy	20	0	20	3,000	60,000
25	Supply to school teachers, desk and chairs	each	30	0	30	2,500	75,000
26	Supply & install 14 blade louver frame window	no	7	5	2	8,000	16,000
28	Supply & install aluminium sash windows	no	2	0	2	26,000	52,000
	Allow for contingency works 5% contract sum	-	-	-	-	-	245,407
<b>Total</b>							<b>538,907</b>

*Region's Response:* The Head of Budget Agency has indicated that the overpayments 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 overpayments and put proper systems in place to avoid a recurrence. (2011/335)

509. A contract for the rehabilitation of First Cross Street, Alstrom Alley, Blueberry Hill was awarded to the most responsive bidder in the sum of \$4.660M. As at 31 December 2011, amounts totalling \$4.458M were paid to the contractor. A physical verification of the project revealed that the works were completed and overpayments totalling \$232,700 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
	Allow for performance bond and mob. bond	-	-	-	-	-	30,000
2.1	Scarify carriageway, grade, shape and compact.	m <sup>2</sup>	989	909	80	30	2,400
3.1	Supply, place and compact 6" white sand.	m <sup>3</sup>	185	139	46	900	41,400
3.2	Supply, place & compact 8" laterite/white sand	m <sup>3</sup>	195	186	9	1,300	11,700
3.3	Supply & prime coat using emulsified asphalt	m <sup>2</sup>	989	909	80	360	28,800
3.4	Supply & place double bituminous surface	m <sup>2</sup>	989	909	80	1,280	102,400
4	Apply sand seal	m <sup>2</sup>	989	909	80	200	16,000
Total							232,700

510. It should be noted that no copies of performance and mobilization bonds were presented for audit scrutiny. As such, the sum of \$30,000 is deemed to be an overpayment.

*Region's Response:* The Head of Budget Agency has indicated that the overpayments 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 overpayments and put proper systems in place to avoid a recurrence. (2011/336)

511. A contract for the upgrade of Access Bridge and revetment at Three Friends, Yaribo was awarded to the most responsive bidder in the sum of \$1.8M. As at 31 December 2011, the full contract sum was paid to the contractor. A physical verification of the project revealed that the works were completed and overpayments totalling \$609,520 were made to contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
	Allow for insurances, performance & mob. bond	-	-	nr	-	-	20,000
2.a	Supply and drive 8"x 8"x 20' long king piles.	lf	260	200	60	1,200	72,000
2.c	Supply and drive 2"x 12"x 15' long sheet piles.	sf	2,098	1,131	967	360	348,120
2.d	Supply and fix to king piles 6"x 8"x wailers	lf	210	140	70	1,200	84,000
2.e	14"x 5/8" dia. Hexagonal head M.S bolts	no	71	24	47	1,000	47,000
2.f	Supply and drive 6"x 8"x 8'	lf	64	32	32	1,200	38,400
Total							609,520

512. It should be noted that no copies of insurance, performance and mobilization bonds were presented for audit scrutiny. As such, the amount of \$20,000 is deemed to be an overpayment.

*Region's Response:* The Head of Budget Agency has indicated that the overpayments 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 overpayments and put proper systems in place to avoid a recurrence. (2011/337)

513. A contract for the rehabilitation of access road Block 22 Wismar was awarded to the most responsive bidder in the sum of \$7.610M. As at 31 December 2011, amounts totalling \$7.247M were paid to the contractor. A physical verification of the project revealed that that the works were completed and overpayments totalling \$91,200 were made to the contractor as shown below:

Item	Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
1.c	Allow for insurances, performance & mob. bond	-	-	-	-	-	20,000
2.e	Supply, place and compact 6" white sand	cu.yd	623	534	89	300	26,700
2.f	Supply and compact 6" laterite/white sand mix	cu.yd	623	534	89	500	44,500
Total							91,200

514. It should be noted that no copies of insurance, performance and mobilization bonds were presented for audit scrutiny. As such, the sum of \$20,000 is deemed to be an overpayment.

*Region's Response:* The Head of Budget Agency has indicated that the overpayments 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 overpayments and put proper systems in place to avoid a recurrence. (2011/338)

## Capital Expenditure

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

515. While there was evidence that the Regional Administration had been making some progress in recovering overpayments from contractors or causing them to execute remedial works, overpayments totalling \$20.789M made to contractors for the years 2009 to 2010 were still to be recovered. See details below:

Year	Sub-Head	Description	Original O/payment \$'000	Amount Cleared \$'000	Balance \$'000
2009	14014	Rehabilitation of Thomas Street, Kara Kara	2,364	889	1,475
"	15053	Extension of Wisroc Health Centre	364	0	364
"	"	Extension of One Mile Health Centre	360	0	360
"	12052	Extension of Student Hostel, Amelia's Ward	294	0	294
"	"	Rehab fence at H. Wilson Community High	156	0	156
"	19022	Construct revetment at Watooka	21	0	21
2010	14014	Extension of Farm to market road	4,628	0	4,628
"	19022	Upgrading drain at West Watooka	7,194	0	7,194
"	19017	Construct revetment at Fox Road Hill Foot	221	0	221
"	"	Rehab revetment at Burnham Drive, Wismar	939	0	939
"	14014	Upgrading Lower Well Road, Amelia's Ward	1,491	0	1,491
"	19017	Construct revetment at Well Road Hill Foot	120	0	120
"	12052	Construct Mabura Nursery School	1,002	520	482
"	"	Construct Fence at Mabura Nursery School	1,021	0	1,021
"	12053	Extension of Ituni Health Centre	1,014	665	349
"	12052	Construct Sanitary block at Atonement Prim.	578	0	578
"	"	Extension of Sand Hills Primary School	426	280	146
"	"	Construct fence at 47 Miles Primary School	319	0	319
"	"	Completion of Charles Rosa Nursery	229	0	229
"	"	Construct Sanitary block at Wiruni Primary	227	0	227
"	"	Extension of Education Department building	494	319	175
Total			23,462	2,673	20,789

*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.

*Recommendation:* 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. (2011/339)



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

Account Area - Purchases

516. The amount of \$27.890M was allocated under this account area. As at 31 December 2011, the entire allocation was expended on the purchase of Capital items. An examination of the purchases revealed that twenty-five division screens were not recorded in the relevant records and properly accounted for. No entry was made in the goods received book or bin cards to indicate that these items were received. However, Internal Stores Requisition forms were presented to show that thirteen were issued to various schools and two others, were subsequently physically verified. The Storekeeper explained that since all the screens were not delivered, no entry was made in the relevant records. It should be noted that as at May 2012, ten of the screens remained outstanding.

*Region's Response:* The Head of Budget Agency has indicated that efforts are being made to have the outstanding items supplied.

*Recommendation:* The Audit Office recommends that the Regional Administration put measures in place to avoid such occurrences. (2011/340)

Account Area - Buildings

517. An amount of \$52.192M was allocated under this account area. As at 31 December 2011, the entire allocation was expended. Included in the amount of \$52.192M is the sum of \$4.251M expended on the extension of One Mile Nursery School, Wismar. The contract was awarded to the most responsive bidder in the said sum. A physical verification of the project revealed that the works were completed and overpayments totalling \$326,180 were made to the contractor as shown below:

Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
Supply hollow concrete block 4"x 8"x 16"	sq.yd	160	90	70	1,150	80,500
Remove W ½" to HCB external faces	sq.yd	155	16	139	400	55,600
Supply and put in place straight via gutters	ln.yd	30	16	14	1,800	25,200
Supply and put in place 3" down sprout	nr	4	2	2	1,000	2,000
Supply and put in place 2x6 rafters	nr	42	40	2	2,240	4,480
Supply and put in place 2x4 plate	ln.ft	120	80	40	160	6,400
*¾" ply wood as close board on rafter	sq.ft	210	0	210	600	126,000
Supply door handle 8" chrome	nr	1	0	1	2,000	2,000
Supply 30" wide 14 No, 4" glass blades	prs	24	22	2	12,000	24,000
<b>Total</b>						<b>326,180</b>

*Region's Response:* The Head of Budget Agency has indicated that the overpayments 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 overpayments and put proper systems in place to avoid a recurrence. (2011/341)

518. A contract for the construction of Staff Quarters at 58 Miles Mabura road was awarded to the most responsive bidder in the sum of \$3.435M. There was an approved variation of \$0.573M giving a revised project cost of \$4.008M, which was paid in full to the contractor as at 31 December, 2011. A physical verification of the project revealed that the works were completed and overpayments totalling \$909,845 were made to the contractor as shown below:

Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
Supply and put in place column	cu.yd	5.7	2.0	3.7	28,000	103,600
Supply and put in place beams 10 x 10	cu.yd	7.0	3.6	3.4	28,000	95,200
Supply & put in place down sprout	nr	4	2	2	3,000	6,000
2'x 4" rafter	bm	580	220	360	247	88,920
Supply & put in place 2 x 6 chord 32'	bm	180	0	180	247	44,460
Supply and put in place 2 x 4 strut ties	bm	105	0	105	247	25,935
Supply and put in place 2 x 4 plate	bm	105	43	62	247	15,314
Supply & put in place 1 x 4 wall, floor board	bm	1,200	965	235	247	58,045
Supply and put in place 2 x 6 floor joist	bm	410	317	93	247	22,971
Door frame	ln.ft	150	102	48	300	14,400
Door	nr	1	0	1	16,000	16,000
Spindles	nr	200	96	104	200	20,800
1/4" thick ply board upper roof ceiling	sq.yd	98	0	98	2,500	245,000
1/4 thick beading and quadrant	ln.ft	600	0	600	140	84,000
1 x 6 purlin well secured to rafter	ln.ft	865	0	865	80	69,200
<b>Total</b>						<b>909,845</b>

*Region's Response:* The Head of Budget Agency has indicated that the overpayments 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 overpayments and put proper systems in place to avoid a recurrence. (2011/342)

519. The contract for the construction of Staff Quarters at 47 Miles, Mabura Road was awarded to the most responsive bidder in the sum of \$2.647M. There was an approved variation of \$0.580M giving a revised project cost of \$3.227M, which was paid in full to the contractor as at 31 December, 2011. A physical verification of the project revealed that the works were completed and overpayments totalling \$227,800 were made to the contractor as shown below:

Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
Supply and put in place 4" floor slab	cu.yd	10	8.2	1.8	25,000	45,000
2' x 4" Rafter	bm	580	220	360	200	72,000
Supply & put in place 2 x 6 bottom chord 32'	bm	180	0	180	200	36,000
Supply and put in place 2 x 4 strut ties	bm	105	0	105	200	21,000
Door frame	ln.ft	150	102	48	200	9,600
Door	nr	1	0	1	10,000	10,000
24" spindles	nr	71	33	38	900	34,200
Total						227,800

*Region's Response:* The Head of Budget Agency has indicated that the overpayments 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 overpayments and put proper systems in place to avoid a recurrence. (2011/343)

520. A contract to enclose the bottom flat of Student Hostel, Kwakwani was awarded to the most responsive bidder in the sum of \$2.131M. As at 31 December 2011, amounts totalling \$3.316M were paid to the contractor. The additional payment was for variation works in respect of floor tiles and electrical lattice works. A physical verification of the project revealed that the works were completed and overpayments totalling \$154,500 were made to the contractor as shown below:

Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
Supply and put in place 1"x 2" facing	ln.ft	250	0	250	90	22,500
Supply & put in louver window - fly mesh	nr	23	15	8	4,000	32,000
Supply & put in louver window - fly mesh	nr	3	0	3	8,000	24,000
Supply 1"x 2" SW above walls to form lattice	bm	400	0	400	190	76,000
Total						154,500

*Region's Response:* The Head of Budget Agency has indicated that the overpayments 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 overpayments and put proper systems in place to avoid a recurrence. (2011/344)

521. A contract for the rehabilitation of water system, roof ceiling and internal walls at Upper Demerara Hospital was awarded to the most responsive bidder in the sum of \$6.100M. As at 31 December 2011, amounts totalling \$7.312M were paid to the contractor. The additional payment was for variation works in respect of floor tiles, installation of windows and doors and removal of cupboard. A physical verification of the project revealed that the works were completed and overpayments totalling \$352,700 were made to the contractor as shown below:

Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$
Remove ceiling & replace with PVC ceiling	sq.m	300	180	120	260	31,200
Supply and put in place floor tiles in thin set	sqyd	260	213	47	2,000	94,000
<b>Variation Works</b>						
<b>Counselling Room</b>						
Replace 12 x 12 ceramic tile to floor	sq.yd	60	10	50	2,000	100,000
<b>Maternity Ward</b>						
Remove damage rubber tile and replace with ceramic tile	sq.yd	130	103	27	2,500	67,500
<b>Doctors Office</b>						
Replace 12 x 12 ceramic tile	sq.yd	30	0	30	2,000	60,000
<b>Total</b>						<b>352,700</b>

*Region's Response:* The Head of Budget Agency has indicated that the overpayments 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 overpayments and put proper systems in place to avoid a recurrence. (2011/345)

522. A contract for the electrical upgrade and installation of automatic switch for generator at Upper Demerara Hospital was awarded to the most responsive bidder in the sum of \$6.607M. As at 31 December 2011, amounts totalling \$8.807M were paid to the contractor. The additional payment was for variation works in respect of floor tiles and ceiling in the area of installation. A physical verification of the project revealed that the works were completed and overpayments totalling \$2.087M were made to the contractor as shown below:

Description	Unit	Qty Paid	Qty Found	Diff.	Rate \$	Amount Overpaid \$'000
Provide & install automatic change over switch	no	1	0	1	1,393,590	1,394
Provide and install emergency exit light	ea	4	0	4	16,269	65
Provide and install alarm bell inclusive of switch	ea	3	2	1	4,900	5
Provide and install ceiling fan	ea	23	21	2	20,012	40
Provide and install bed head lights with switch	ea	16	10	6	6,350	38
Provide & install 36000 BTU split unit AC	ea	1	0	1	165,000	165
Provide & install fire alarm bell with switches	ea	6	0	6	3,570	21
Provide and install replace defective DB panel	ea	7	1	6	12,580	75
Provide and install sub-main 12-24 panel	ea	7	6	1	24,119	24
Provide and install main panel 3 - phase	ea	3	1	2	22,900	46
Copper earth rod	ea	3	0	3	6,681	20
30A -amp d/p.c/b switch AC	ea	5	2	3	4,640	14
Allow for labeling of all breakers Panels	item	1	0	1	80,000	80
Inspection Certification	sum	1	0	1	80,000	80
Relocate fuel tank out of gen set room	sum	1	0	1	20,000	20
<b>Total</b>						<b>2,087</b>

523. It was noted that while some of the items for the automatic change over switch was installed, it was not connected. As such, no monies should have been paid for this item.

*Region's Response:* The Head of Budget Agency has indicated that the overpayments 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 overpayments and put proper systems in place to avoid a recurrence. (2011/346)

Account Area - Drainage and Irrigation

524. The amount of \$52.192M was allocated under this account area. As at 31 December 2011, the entire allocation was expended for Drainage and Irrigation. Included in the amount of \$52.192M was the sum of \$6.788M expended on the construction of head wall and installation of HDPE culvert at West Watooka. The contract was awarded to the most responsive bidder in the said amount. As at 31 December 2011, the full contract sum was paid to the contractor. The works were physically verified on May 1, 2012 and at that time, the works were completed. However, the structure subsequently collapsed and it was confirmed that works were done not according to specifications. Further examinations done resulted in the following observations:

- (a) Provisional sum was used for many items in the bills of quantities. The use of these sums required details of their spending. None was provided, hence these payments are considered overpayments;
- (b) The entire structure collapsed and did not meet the specifications required; and
- (c) The total contract sum of \$6.788M is considered as an overpayment to the contractor since the works had not met the required specifications.

*Region's Response:* The Head of Budget Agency has indicated that the works on the project will be investigated and the amounts recovered from other sums outstanding to the contractor.

*Recommendation:* The Audit Office recommends that the Regional Administration investigate this matter urgently and takes the necessary corrective action to avoid any future occurrences. In addition, every effort should be made to recover the amounts deemed as overpaid. (2011/347)

#### Other Matters

##### Account Area - Stores Operations

525. A contract for the rehabilitation of the Upper Demerara Hospital was awarded in the sum of \$8.087M to a contractor. Included in the bills of quantities were the supplying and installing of ceiling fans, extractor fans and west point ceiling fans to the value of \$426,000. However, an audit inspection at the Regional Stores Department revealed that the contractor uplifted items of similar nature for the said hospital from the Stores on Internal Stores Requisition № 411870 dated 7 December 2011. A physical verification of the works at the hospital revealed that the items were indeed installed by the said contractor during the year under review. As a result, the sum of \$426,000 should have been deducted from his final contract payment.

*Region's Response:* The Head of Budget Agency has indicated that to date an amount of \$200,000 was recovered from the contractor.

*Recommendation:* The Audit Office recommends that the Regional Administration take action against the contractor to recover the outstanding amount and put systems in place to avoid such occurrences. (2011/348)

526. After perusing a sample of ISR's kept at the Regional Stores Department, it was found that there were several instances where quantities requested were superimposed and changed without being initialled. This was frequently done and accepted at the stores department for items such as combination chairs, diesel, tins of fish spray, flood lamps, neomycin, rolls of bounty paper towel, buckets of soap powder and salbutamol. There were also several instances where 'NIL' quantities were recorded as supplied but were increased without anyone initialling the changes. Additionally, where a line was drawn to indicate the last items requested, there were entries added to the ISR's. This predominantly occurred with the requisition of fuel. As a result, it could not be ascertained whether all items requisitioned and issued were legitimately done.

*Region's Response:* The Head of Budget Agency has indicated that an investigation has commenced at the Stores and the Storekeeper was reassigned.

*Recommendation:* The Audit Office recommends that the Regional Administration implement proper supervisory checks at the Stores. (2011/349)

Account Area - Loss of money from RDC Safe No. 1091

527. On 17 February 2011, three persons reportedly armed with weapons, held the Security Guard at the front entrance and gained entry into the building with the use of the keys taken from the Security Guard. They reportedly passed the safe belonging to the Sub – Treasury Department and proceeded to the back of the building forcing entry into the PAS (Finance) Office, in which the Regional Accounting Unit Safe No. 1091 was kept. It was reported that a total of \$5.543M cash was stolen and a quantity of cheques valued at \$194,519. A breakdown of the cash stolen is detailed below:

Particulars	Amount \$'000
Payment for Contractors	2,204
Salaries	1904
Revenue	590
Ministry of Amerindian Affairs (IDAW)	483
Other Cash Payments	184
Ministry of Education	103
Ministry of Agriculture	75
Total	5,543

528. Further investigations into the cash system at the Region revealed the following discrepancies:

- (a) There was non-compliance with the regulations, which stipulate that the entity should not maintain significant cash on hand at any one point in time;
- (b) Daily check – off was not done for cash on hand at the closing of the days' operations;
- (c) An examination of the records showed insufficient evidence of supervisory checks being done on a daily basis;
- (d) The keys to the safe were not kept on the responsible officer's person at all times, contrary to the requirement for government safe's security; and
- (e) A payment register is not maintained by the cashier showing all the cash payment on hand at any one point in time.

529. These discrepancies indicate a serious breakdown in the internal controls within the system and a breach of policies governing the entity as it relates to the recording and safe guarding of public monies.

*Region's Response:* The Head of Budget Agency indicated that the matter in respect of the loss of cash and cheques is currently with the Police, while action is being taken to ensure proper systems are implemented for the operation of the cash system.

*Recommendation:* The Audit Office recommends that the Regional Administration pursue this matter with the Police in order to resolve same and ensure that the systems implemented are functioning effectively at all times. (2011/350)

### AUDITS OF PUBLIC ENTERPRISES

530. For the period 1 September 2011 to 31 August 2012, twelve audits had been finalised under the contracting out arrangements at a total cost of \$28,119,380. 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, presented to the National Assembly.

531. An analysis of the opinions issued in respect of the audits of the twelve 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 four 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.	2010	Supporting documentation to verify the additions to fixed assets were not provided nor were these assets included in the financial statements.
2	Guyana National Printers Ltd.	2011	The necessary information was not provided for the disclosures of the company's defined benefit pension plan as required by IAS 19 - Employee benefits.



Disclaimer Opinions

№	Name of Entity	Year	Reasons for Disclaimer Opinion
1	Guyana Post Office Corporation	2005 and 2006	<p>No supporting documentations for the amounts shown as tax recoverable.</p> <p>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>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>The Corporation had \$2.553B (2005) and \$2.407B (2006) 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.</p> <p>No provision was made for bad debts although tests revealed that balances were not cleared to date.</p> <p>The Corporation had \$3.176B (2005) and \$3.059B (2006) owing to agencies for which a significant amount is outstanding from previous year.</p> <p>An aged listing was not available and balances denominated in foreign currency were not reconverted at the closing of exchange rate.</p> <p>Tangible assets amounting to \$38M (2005) and \$35.6M (2006) 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.</p> <p>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>

№	Name of Entity	Year	Reasons for Disclaimer Opinion
			<p>Inventory of \$178M (2005) and \$212M (2006) 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>The Corporation had receivables of \$246M (2005) and \$286M (2006). A schedule was not provided for all balances and for those provided the balances could not be confirmed.</p> <p>The liabilities exceeded the assets by some \$636M (2005) and \$641M (2006).</p> <p>The majority of payments for expenses could not be verified to supporting documents.</p>
2	MARDS	2005 - 2006	<p>The basis on which the value of inventories amounting to \$55.112M (2004) and \$55.972M (2005) could not be verified.</p> <p>Receivable and prepayments amounted to \$52.279M of which \$30.596M for 2004 related to foreign debtors was written off. However, no official authorization for this transaction could be obtained.</p> <p>No provisions for bad and doubtful debts have been made for debts over one year old.</p> <p>The accuracy of payables and accruals balance of \$70.183M (2004) and \$75.990M (2005), as shown in Note 10 of the financial statements, could not be verified.</p> <p>A signed agreement for the loan of \$600M was not available for our verification. (Both years)</p> <p>The accuracy of the amount of \$67.083M reported as taxation payable could not be verified for 2005.</p>

532. For the period 1 September 2011 to 31 August 2012, twelve audits have been finalised in our in-house arrangement. An analysis of the twelve 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 (Consolidated)	2005	<p>A fixed asset register was not maintained for the period under review and the assets owned were not marked so that they can be easily identified as the property of NCN.</p> <p>NCN Inc. did not implement and maintain a master and sectional inventory during the year of audit.</p>
2	GNCB	2007	<p>The provision of G\$7.015B for bad and doubtful debts remained substantially unchanged from year to year.</p> <p>Guyana National Co-operative Bank transferred to receivables from GNCB Property Holdings Inc. in the sum of G\$525.692M which represented 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.</p> <p>No provision was made for corporation tax and property tax for the years audited.</p>
3	Demerara Harbour Bridge Corporation	2009	<p>Included in the amount of \$320.180M stated as inventory in statement of financial position is the sum of \$106.102M which is shown as stock of deck plates as at 31 December 2009. However, these deck plates were not subjected to a year end inventory count and valued as required by existing regulations.</p>
4	National Communications Network	2007 - 2008	<p>A fixed asset register was not maintained during the years of audit.</p> <p>It was noted that the NCN Inc. did not implement and maintain a master and sectional inventory during the years of audit.</p> <p>An approved, documented policy to substantiate the amounts of \$48.097M and \$86.684M shown as inactive debtors was not presented.</p> <p>A policy for the provision and write off of bad and doubtful debts approved by the Board of Directors was not presented for audit verification.</p>

No	Name of Entity	Year of Accounts	Main Reasons for Qualification
			A total of 862 debtors account reflected credit balances totalling \$23.896M as at 31 December 2008.

### AUDITS OF STATUTORY BODIES

533. Fifty-four audits were finalised for the period 1 September 2011 to 31 August 2012. 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	2004
University of Guyana Pension Scheme	1994
Guyana Export Promotion Council	1997
President's College	2001
Guyana National Bureau of Standards	2004

### AUDITS OF FOREIGN FUNDED PROJECTS

534. For the period 1 September 2011 to 31 August 2012, the Audit Office concluded twenty audits of foreign funded projects, as shown below:

Funding Agency	No of Opinions
Inter-American Development Bank	5
United Nations Development Programme	16
United Nation Environmental Programme	2
Caribbean Development Bank	1
International Fund for Agricultural Development	1
World Bank	1
Total	26

## SPECIAL INVESTIGATIONS

6. Five special investigations were finalised during 2011 – 2012 while six were in progress at September 2012. 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	Public Relations Department
Accountant General's Department	Region No. 1 Sub-Treasury
Ministry of Home Affairs	General Registrar Office
Accountant General's Department	Pension Section
Ministry of Local Government	NDC in Region No. 4
<u>Investigation in progress</u>	
Ministry of Human Services and Social Security	En-cashing of old pension Coupons
Guyana Revenue Authority	Customs and Trade Administration
Guyana Demerara Harbour Bridge	Stores
Ministry of Local Government	NDCs in Region Nos. 4 & 7
National Parks Commission	
Geologies & Mines Commission	Various Irregularities
Mayor & City Council	“ “

## ACKNOWLEDGEMENTS

535. 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 Ministry of Finance, Accountant General and 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 2011**

Reporting Object Group Description	Approved Estimates 2011	Actual Receipts Paid into Consolidated Fund 2011	Variance 2011	Actual Receipts Paid into Consolidated Fund 2010
	\$'000	\$'000	\$'000	\$'000
<u>CURRENT REVENUE</u>				
500 Customs and Trade Taxes	10,001,161	11,118,311	1,117,150	9,272,723
510 Internal Revenue	44,137,349	47,360,405	3,223,056	43,369,601
520 Stamp Duties	425,132	354,468	(70,664)	460,970
525 Other Tax Revenues	350,080	502,656	152,576	352,350
530 Fees and Fines	1,099,622	1,201,557	101,935	1,086,424
540 Interest	257,625	2,518	(255,107)	81,127
545 Rents and Royalties	8,120	10,316	2,196	8,980
555 Dividends and Transfers	3,005,000	4,660,732	1,655,732	2,438,742
560 Miscellaneous Receipts	16,895,910	2,965,146	(13,930,764)	14,556,617
590 Value Added Taxes	28,562,283	31,103,495	2,541,212	27,044,471
594 Excise Taxes	21,629,544	21,890,721	261,177	21,293,303
597 Miscellaneous Receipts	26,728	52,683	25,955	25,552
Sub-total	126,398,554	121,223,008	(5,175,546)	119,990,860
<u>CAPITAL REVENUE</u>				
565 Sale of Assets	0	711	711	918
570 Miscellaneous Capital Revenue	2,155,563	1,043,976	(1,111,587)	1,627,046
575 External Grants	13,263,944	6,388,054	(6,875,890)	5,783,367
580 External Loans	24,290,400	29,323,012	5,032,612	14,822,457
Sub-total	39,709,907	36,755,753	(2,954,154)	22,233,788
<b>GRAND TOTAL</b>	<b>166,108,461</b>	<b>157,978,761</b>	<b>(8,129,700)</b>	<b>142,224,648</b>

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 2011**

Agency No.	Description	Approved Allotment (Allotment 1) 2011	Actual Expenditure 2011	Over (Under) Approved Allotment 2011	Actual Expenditure 2010
		\$'000	\$'000	\$'000	\$'000
01	Office of the President				
	1 Head Office Administration	1,832,504	1,824,863	(7,641)	1,628,767
	2 Presidential Advisory	379,086	408,726	29,640	391,092
	3 Amerindian Development	0	0	0	0
	4 Public Policy and Planning	57,491	53,529	(3,962)	0
02	Office of the Prime Minister	167,758	1,699,784	1,532,026	128,396
03	Ministry of Finance				
	1 Ministry Administration	13,063,147	14,710,020	1,646,873	11,631,903
	2 Government Accounting Administration	3,003,856	3,030,821	26,965	2,861,426
04	Ministry of Foreign Affairs				
	1 Ministry Administration	743,001	788,650	45,649	837,550
	2 Foreign Relations	1,712,145	1,688,876	(23,269)	1,595,548
	3 Foreign Trade and International	88,863	79,281	(9,582)	86,002
07	Parliament Office	730,434	701,048	(29,386)	610,608
09	Public Police Service Commission	48,726	44,116	(4,610)	42,206
10	Teaching Service Commission	63,227	60,734	(2,493)	57,088
11	Elections Commission				
	1 Elections Commission	1,280,564	943,260	(337,304)	837,924
	2 Elections Administration	1,751,361	1,636,687	(114,674)	177,306
13	Ministry of Local Government & Regional Development				
	1 Main Office	76,799	68,064	(8,735)	49,288
	2 Ministry Administration	35,487	38,383	2,896	32,802
	3 Regional Development	145,079	297,813	152,734	130,574
14	Public Service Ministry				
	1 Public Service Management	359,538	357,782	(1,756)	346,868
15	Ministry of Foreign Trade & International Cooperation	0	0	0	0
16	Ministry of Amerindian Affairs	343,204	353,442	10,238	294,617
21	Ministry of Agriculture				
	1 Ministry Administration	2,287,230	3,113,549	826,319	1,478,160
	2 Crops and Livestock Support Service	0	0	0	1,114,453
	3 Fisheries Division	100,346	99,306	(1,040)	85,338
	4 Hydrometeorological Services	323,886	320,998	(2,888)	241,151
23	Ministry of Tourism, Commerce and Industry				
	1 Main Office	446,063	431,140	(14,923)	396,809
	2 Ministry Administration	66,675	64,560	(2,115)	65,927
	3 Trade, Tourism, Industrial Development & Consumer Affairs	62,427	52,619	(9,808)	53,206
C/F		29,168,897	32,868,051	3,699,154	25,175,009



Agency No.	Description	Approved Allotment (Allotment 1) 2011	Actual Expenditure 2011	Over (Under) Approved Allotment 2011	Actual Expenditure 2010
		\$'000	\$'000	\$'000	\$'000
	B/F	29,168,897	32,868,051	3,699,154	<b>25,175,009</b>
31	Ministry of Public Works & Communications				
	1 Ministry Administration	230,684	221,462	(9,222)	<b>208,236</b>
	2 Public Works	772,591	779,864	7,273	<b>627,090</b>
	3 Communications and Transport	58,573	58,350	(223)	<b>54,210</b>
41	Ministry of Education				
	1 Main Office	398,623	403,154	4,531	<b>391,284</b>
	2 National Education Policy	161,131	175,728	14,597	<b>139,057</b>
	3 Ministry Administration	1,493,315	1,476,876	(16,439)	<b>1,244,713</b>
	4 Training and Development	1,094,057	1,064,314	(29,743)	<b>850,973</b>
	5 Education Delivery	4,396,965	4,375,783	(21,182)	<b>4,066,641</b>
44	Ministry of Culture, Youth and Sports				
	1 Ministry Administration	155,797	154,965	(832)	<b>152,805</b>
	2 Culture	445,302	415,945	(29,357)	<b>419,330</b>
	3 Youth	413,437	399,581	(13,856)	<b>371,402</b>
	4 Sports	217,219	216,692	(527)	<b>167,679</b>
	5 Youth Entrepreneurial Skills	0	0	0	<b>0</b>
45	Ministry of Housing and Water	474,692	473,953	(739)	<b>456,959</b>
46	Georgetown Public Hospital Corporation	4,009,616	4,317,802	308,186	<b>3,532,369</b>
47	Ministry of Health				
	1 Administration	650,682	639,882	(10,800)	<b>573,329</b>
	2 Disease Control	498,557	497,613	(944)	<b>440,786</b>
	3 Primary Health Care Services	457,987	444,109	(13,878)	<b>392,519</b>
	4 Regional & Clinical Services	2,509,271	3,494,365	985,094	<b>2,204,569</b>
	5 Health Science Education	416,551	379,194	(37,357)	<b>349,538</b>
	6 Standards & Technical Services	254,600	246,598	(8,002)	<b>222,574</b>
	7 Rehabilitation Services	198,977	187,222	(11,755)	<b>186,289</b>
48	Ministry of Labour, Human Services & Social Security				
	1 Ministry Administration	162,447	166,234	3,787	<b>152,054</b>
	2 Social Services	5,264,354	5,110,405	(153,949)	<b>4,528,224</b>
	3 Labour Administration	275,576	268,174	(7,402)	<b>293,291</b>
51	Ministry of Home Affairs				
	1 Secretariat Service	231,781	234,224	2,443	<b>200,625</b>
	2 Guyana Police Force	5,196,283	5,400,684	204,401	<b>4,828,289</b>
	3 Guyana Prison Service	902,389	915,778	13,389	<b>875,396</b>
	4 Police Complaint Authority	7,160	6,091	(1,069)	<b>6,699</b>
	5 Guyana Fire Service	518,291	530,180	11,889	<b>498,453</b>
	6 General Register Office	94,306	99,317	5,011	<b>88,131</b>
52	Ministry of Legal Affairs				
	1 Main Office	13,539	13,484	(55)	<b>11,115</b>
	2 Ministry Administration	46,860	44,713	(2,147)	<b>37,155</b>
	3 Attorney General's Chambers	75,025	73,176	(1,849)	<b>69,534</b>
	4 Office of the State Solicitor	15,041	14,207	(834)	<b>12,411</b>
	5 Deeds Registry	67,128	68,652	1,524	<b>60,866</b>
53	Guyana Defence Force	6,100,745	6,161,179	60,434	<b>5,862,099</b>
	C/F	67,448,449	72,398,001	4,949,552	<b>59,751,703</b>

Agency No.	Description	Approved Allotment (Allotment 1) 2011	Actual Expenditure 2011	Over (Under) Approved Allotment 2011	Actual Expenditure 2010
		\$'000	\$'000	\$'000	\$'000
	B/F	67,448,449	72,398,001	4,949,552	59,751,703
55	Supreme Court of Judicature				
	1 Supreme Courts of Judicature	332,912	317,972	(14,940)	343,076
	2 Magistrates' Department	349,186	353,654	4,468	311,794
56	Public Prosecutions	77,133	75,157	(1,976)	64,652
57	Office of the Ombudsman	3,351	2,424	(927)	2,525
58	Public Service Appellate Tribunal	6,552	5,092	(1,460)	5,475
71	Region 1 - Barima/Waini				
	1 Regional Administration	83,219	82,326	(893)	81,055
	2 Public Works	181,497	179,299	(2,198)	166,774
	3 Education	597,335	594,639	(2,696)	548,425
	4 Health Services	268,358	266,764	(1,594)	237,170
72	Region 2 - Pomeroon/Supenaam				
	1 Regional Administration	100,711	102,238	1,527	98,795
	2 Agriculture	190,255	192,046	1,791	178,993
	3 Public Works	74,261	73,225	(1,036)	92,519
	4 Education	997,018	1,005,558	8,540	897,313
	5 Health Services	393,059	381,428	(11,631)	345,956
73	Region 3 - Essequibo Islands/West Demerara				
	1 Regional Administration	129,592	129,434	(158)	118,078
	2 Agriculture	219,282	219,182	(100)	208,886
	3 Public Works	85,168	85,050	(118)	80,130
	4 Education	1,356,992	1,356,290	(702)	1,214,450
	5 Health Services	507,596	506,672	(924)	465,467
74	Region 4 - Demerara/Mahaica				
	1 Regional Administration	114,978	105,474	(9,504)	104,452
	2 Agriculture	186,091	182,832	(3,259)	169,082
	3 Public Works	133,289	130,594	(2,695)	127,916
	4 Education	1,865,815	1,861,751	(4,064)	1,650,631
	5 Health Services	255,623	251,493	(4,130)	226,487
75	Region 5 - Mahaica/Berbice				
	1 Regional Administration	62,489	61,232	(1,257)	58,453
	2 Agriculture	112,128	111,162	(966)	108,670
	3 Public Works	113,747	111,049	(2,698)	113,432
	4 Education	807,449	806,743	(706)	745,116
	5 Health Services	225,759	218,584	(7,175)	208,302
76	Region 6 - East Berbice/Corentyne				
	1 Regional Administration	82,632	81,950	(682)	74,359
	2 Agriculture	377,682	411,060	33,378	359,090
	3 Public Works	148,545	145,336	(3,209)	140,937
	4 Education	1,714,187	1,713,628	(559)	1,564,975
	5 Health Services	860,795	858,905	(1,890)	780,481
77	Region 7 - Cuyuni/Mazaruni				
	1 Regional Administration	87,102	85,314	(1,788)	81,692
	2 Public Works	149,383	146,582	(2,801)	139,519
	3 Education	667,555	693,048	25,493	577,417
	4 Health Services	261,228	261,180	(48)	242,214
	C/F	81,628,403	86,564,368	4,935,965	72,686,461

Agency No.	Description	Approved Allotment (Allotment 1) 2011	Actual Expenditure 2011	Over (Under) Approved Allotment 2011	Actual Expenditure 2010
		\$'000	\$'000	\$'000	\$'000
	B/F	81,628,403	86,564,368	4,935,965	72,686,461
78	Region 8 - Potaro/Siparuni - Administration				
	1 Regional Administration	49,272	44,954	(4,318)	44,176
	2 Public Works	92,210	93,390	1,180	84,372
	3 Education	350,006	349,360	(646)	284,359
	4 Health Services	124,029	123,134	(895)	112,807
79	Region 9 - Upper Takatu/Upper Essequibo				
	1 Regional Administration	86,143	80,156	(5,987)	77,423
	2 Agriculture	14,325	12,907	(1,418)	12,669
	3 Public Works	96,860	95,704	(1,156)	82,460
	4 Education	493,228	481,518	(11,710)	431,264
	5 Health Services	201,257	194,318	(6,939)	183,840
80	Region 10 - Upper Demerara/Berbice				
	1 Regional Administration	121,778	120,521	(1,257)	118,049
	2 Public Works	141,330	141,053	(277)	131,004
	3 Education	1,106,822	1,107,459	637	1,030,606
	4 Health Services	231,455	231,950	495	210,961
	SUB TOTAL	84,737,118	89,640,792	4,903,674	75,490,451
<b>STATUTORY</b>					
01	Office of the President	18,755	20,006	1,251	18,754
03	Ministry of Finance	2,212,500	2,212,500	0	2,348,367
07	Parliament Office	321,349	316,151	(5,198)	317,590
08	Audit Office of Guyana	0	0	0	0
09	Public and Police Service Commission	14,908	16,276	1,368	11,100
10	Teaching Service Commission	10,074	8,993	(1,081)	6,824
11	Elections Commission	42,604	47,756	5,152	42,335
51	Ministry of Home Affairs	21,203	24,705	3,502	19,480
55	Supreme Court of Judicature	237,507	242,107	4,600	237,506
56	Public Prosecutions	15,550	17,307	1,757	14,341
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	11,636,620	11,414,768	(221,852)	14,142,475
	SUB TOTAL	14,550,502	14,320,569	(229,933)	17,158,772
	TOTAL PAYMENTS	99,287,620	103,961,361	4,673,741	92,649,223

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 2011**

Agency No.	Description	Approved Allotment (Allotment 1) 2011	Actual Expenditure 2011	Over (Under) Approved Allotment 2011	Actual Expenditure 2010
		\$'000	\$'000	\$'000	\$'000
01	Office of the President	4,887,500	3,461,932	(1,425,568)	<b>1,489,773</b>
02	Office of the Prime Minister	2,832,531	6,691,923	3,859,392	<b>2,861,727</b>
03	Ministry of Finance	17,430,971	3,698,231	(13,732,740)	<b>4,887,661</b>
04	Ministry of Foreign Affairs	52,100	51,142	(958)	<b>29,915</b>
07	Parliament Office	16,900	41,278	24,378	<b>61,851</b>
09	Public & Police Service Commission	1,300	1,298	(2)	<b>1,221</b>
10	Teaching Service Commission	3,500	3,493	(7)	<b>4,995</b>
11	Elections Commission	96,144	96,336	192	<b>14,142</b>
13	Ministry of Local Government & Regional Development	1,362,400	1,248,943	(113,457)	<b>1,041,129</b>
14	Public Service Ministry	10,400	10,341	(59)	<b>9,385</b>
15	Ministry of Foreign Trade & International Cooperation	1,500	1,500	0	<b>0</b>
16	Ministry of Amerindian Affairs	143,150	638,916	495,766	<b>416,420</b>
21	Ministry of Agriculture	6,396,900	5,634,507	(762,393)	<b>4,150,069</b>
23	Ministry of Tourism, Commerce and Industry	464,385	233,942	(230,443)	<b>314,388</b>
31	Ministry of Public Works and Communications	12,090,254	10,666,587	(1,423,667)	<b>10,053,772</b>
41	Ministry of Education	2,713,211	2,994,339	281,128	<b>2,107,201</b>
44	Ministry of Culture, Youth and Sports	823,400	482,277	(341,123)	<b>734,493</b>
45	Ministry of Housing & Water	5,280,000	4,960,978	(319,022)	<b>12,338,113</b>
46	Georgetown Public Hospital Corporation	131,700	130,917	(783)	<b>115,944</b>
47	Ministry of Health	845,048	499,635	(345,413)	<b>1,579,402</b>
48	Ministry of Labour, Human Services & Social Security	260,746	241,150	(19,596)	<b>218,497</b>
51	Ministry of Home Affairs	2,523,800	1,724,890	(798,910)	<b>1,479,376</b>
52	Ministry of Legal Affairs	1,015,855	418,815	(597,040)	<b>232,342</b>
53	Guyana Defence Force	453,000	452,464	(536)	<b>465,874</b>
55	Supreme Court	123,000	94,063	(28,937)	<b>105,571</b>
56	Public Prosecutions	2,000	1,996	(4)	<b>2,186</b>
71	Region 1: Barima/Waini	3,000	3,000	0	<b>1,441</b>
72	Region 2: Pomeroon/Supenaam	181,000	176,657	(4,343)	<b>163,817</b>
73	Region 3: Essequibo Islands / West Demerara	314,500	314,491	(9)	<b>285,718</b>
74	Region 4: Demerara/Mahaica	255,000	254,981	(19)	<b>243,629</b>
75	Region 5: Mahaica/Berbice	176,500	175,596	(904)	<b>156,424</b>
76	Region 6: East Berbice/Corentyne	242,900	234,064	(8,836)	<b>220,714</b>
77	Region 7: Cuyuni/Mazaruni	328,900	326,289	(2,611)	<b>298,893</b>
78	Region 8: Potaro/Siparuni	121,916	121,894	(22)	<b>110,794</b>
79	Region 9: Upper Takatu/Upper Essequibo	129,330	129,325	(5)	<b>115,288</b>
80	Region 10: Upper Demerara / Upper Berbice	239,520	238,822	(698)	<b>217,518</b>
		188,275	188,224	(51)	<b>169,190</b>
	<b>TOTAL PAYMENTS</b>	<b>62,142,536</b>	<b>46,645,236</b>	<b>(15,497,300)</b>	<b>46,698,873</b>

HON. DR. A. SINGH  
MINISTER OF FINANCE

COL. J. PERSAUD  
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF CONTINGENT LIABILITIES  
AS AT 31 DECEMBER 2011**

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NAME OF GOVERNMENT AGENCY	LENDING AGENCY	OUTSTANDING LIABILITY AT 31.12.2011
		G\$'000
Guyana Transport Services Ltd.	Bank of India	45,368
Guyana Telecommunications Corporation	ITT World Comm. Inc.	165,272
TOTAL		----- 210,640 =====

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 2011**

**RECEIPTS**

Reporting Object Group	Description	Approved Estimates 2011	Actual Receipts Paid into Consolidated Fund 2011	Variance 2011	Actual Receipts Paid into Consolidated Fund 2010
<u>CURRENT RECEIPTS</u>		\$'000	\$'000	\$'000	\$'000
500	Customs and Trade Taxes	10,001,161	11,118,311	1,117,150	9,272,723
510	Internal Revenue	44,137,349	47,360,405	3,223,056	43,369,601
520	Stamp Duties	425,132	354,468	(70,664)	460,970
525	Other Tax Revenues	350,080	502,656	152,576	352,350
530	Fees and Fines	1,099,622	1,201,557	101,935	1,086,424
540	Interest	257,625	2,518	(255,107)	81,127
545	Rents and Royalties	8,120	10,316	2,196	8,980
555	Dividends and Transfers	3,005,000	4,660,732	1,655,732	2,438,742
560	Miscellaneous Receipts	16,895,910	2,965,146	(13,930,764)	14,556,617
590	Value Added Taxes	28,562,283	31,103,495	2,541,212	27,044,471
594	Excise Tax	21,629,544	21,890,721	261,177	21,293,303
597	Miscellaneous	26,728	52,683	25,955	25,552
SUB-TOTAL		126,398,554	121,223,008	(5,175,546)	119,990,860
<u>OTHER RECEIPTS</u>					
260	Treasury Bills		123,347,856		122,278,222
TOTAL RECEIPTS			244,570,864		242,269,082

**PAYMENTS**

Agency No.	Description	Revised Allotment 2011	Outstanding Contingency Fund Advances 2011	Total Funds Available 2011	Drawing Rights (Allotment 2) 2011	Actual Expenditure 2011	Actual Expenditure 2010
<u>MINISTRIES/DEPARTMENTS/REGIONS</u>		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President						
1	Head Office Administration	1,830,029	0	1,830,029	1,830,029	1,824,863	1,628,767
2	Presidential Advisory	385,086	25,500	410,586	410,586	408,726	391,092
3	Amerindian Development	0	0	0	0	0	0
4	Public Policy and Planning	53,966	0	53,966	53,965	53,529	0
02	Office of the Prime Minister	167,758	1,537,650	1,705,408	1,703,411	1,699,784	128,396
03	Ministry of Finance						
1	Ministry Administration	14,749,135	0	14,749,135	14,739,193	14,710,020	11,631,903
2	Government Accounting Administration	3,072,492	0	3,072,492	3,036,542	3,030,821	2,861,426
04	Ministry of Foreign Affairs						
1	Ministry Administration	802,188	4,120	806,307	805,074	788,650	837,550
2	Foreign Relations	1,694,000	0	1,694,000	1,694,000	1,688,876	1,595,548
3	Foreign Trade and International	88,863	0	88,863	80,190	79,281	86,002
C/F		22,843,517	1,567,270	24,410,786	24,352,990	24,284,550	19,160,684

Agency No.	Description	Revised Allotment 2011	Outstanding Contingency Fund Advances 2011	Total Funds Available 2011	Drawing Rights (Allotment 2) 2011	Actual Expenditure 2011	Actual Expenditure 2010
	<u>MINISTRIES/DEPARTMENTS/REGIONS</u>	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	22,843,517	1,567,270	24,410,786	24,352,990	24,284,550	<b>19,160,684</b>
07	Parliament Office	730,434	0	730,434	720,252	701,048	<b>610,608</b>
09	Public Police Service Commission	48,726	0	48,726	44,182	44,116	<b>42,206</b>
10	Teaching Service Commission	63,227	0	63,227	62,330	60,734	<b>57,088</b>
11	Elections Commission						
	1 Elections Commission	1,145,564	0	1,145,564	1,141,017	943,260	<b>837,924</b>
	2 National Registration and Election	1,886,361	0	1,886,361	1,862,430	1,636,687	<b>177,306</b>
13	Min.of Local Government & Regional Development						
	1 Main Office	76,458	0	76,458	75,458	68,064	<b>49,288</b>
	2 Administration	41,189	0	41,189	41,189	38,383	<b>32,802</b>
	3 Regional Administration	301,967	0	301,967	300,607	297,813	<b>130,574</b>
14	Public Service Ministry						
	1 Public Service Management	359,538	0	359,538	359,538	357,782	<b>346,868</b>
16	Ministry of Amerindian Affairs	343,204	15,000	358,204	357,711	353,442	<b>294,617</b>
21	Ministry of Agriculture						
	1 Ministry Administration	2,907,925	206,000	3,113,925	3,113,840	3,113,549	<b>1,478,160</b>
	2 Crops and Livestock Support Service	0	0	0	0	0	<b>1,114,453</b>
	3 Fisheries Division	101,371	0	101,371	99,353	99,306	<b>85,338</b>
	4 Hydrometeorological Services	323,011	0	323,011	323,011	320,998	<b>241,151</b>
23	Ministry of Tourism, Commerce and Industry						
	1 Main Office	446,510	0	446,510	439,020	431,140	<b>396,809</b>
	2 Ministry Administration	68,661	0	68,661	66,897	64,560	<b>65,927</b>
	3 Trade, Tourism, Industrial Development & Consumer Affairs	59,994	0	59,994	55,125	52,619	<b>53,206</b>
31	Ministry of Public Works & Communications						
	1 Ministry Administration	223,100	0	223,100	223,100	221,462	<b>208,236</b>
	2 Public Works	780,175	0	780,175	780,175	779,864	<b>627,090</b>
	3 Communications and Transport	58,573	0	58,573	58,573	58,350	<b>54,210</b>
41	Ministry of Education						
	1 Main Office	407,364	0	407,364	407,268	403,154	<b>391,284</b>
	2 National Education Policy	178,006	0	178,006	177,736	175,728	<b>139,057</b>
	3 Ministry Administration	1,485,645	0	1,485,645	1,485,645	1,476,876	<b>1,244,713</b>
	4 Training and Development	1,076,111	0	1,076,111	1,076,011	1,064,314	<b>850,973</b>
	5 Education Delivery	4,396,965	0	4,396,965	4,396,867	4,375,783	<b>4,066,641</b>
44	Ministry of Culture, Youth and Sports						
	1 Ministry Administration	155,797	0	155,797	155,656	154,965	<b>152,805</b>
	2 Culture	490,302	0	490,302	425,144	415,945	<b>419,330</b>
	3 Youth	413,437	0	413,437	407,095	399,581	<b>371,402</b>
	4 Sports	217,219	0	217,219	217,162	216,692	<b>167,679</b>
45	Ministry of Housing and Water	474,692	0	474,692	474,687	473,953	<b>456,959</b>
	C/F	42,105,043	1,788,270	43,893,312	43,700,069	43,084,718	<b>34,325,388</b>
	B/F	42,105,043	1,788,270	43,893,312	43,700,069	43,084,718	<b>34,325,388</b>

Agency No.	Description	Revised Allotment 2011	Outstanding Contingency Fund Advances 2011	Total Funds Available 2011	Drawing Rights (Allotment 2) 2011	Actual Expenditure 2011	Actual Expenditure 2010
	<u>MINISTRIES/DEPARTMENTS/REGIONS</u>	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
46	Georgetown Public Hospital Corporation	4,352,616	0	4,352,616	4,329,325	4,317,802	<b>3,532,369</b>
47	Ministry of Health						
	1 Administration	649,245	0	649,245	649,237	639,882	<b>573,329</b>
	2 Disease Control	506,800	0	506,800	506,800	497,613	<b>440,786</b>
	3 Primary Health Care Services	456,744	0	456,744	452,857	444,109	<b>392,519</b>
	4 Regional & Clinical Services	3,506,412	0	3,506,412	3,506,412	3,494,365	<b>2,204,569</b>
	5 Health Science Education	423,846	0	423,846	423,846	379,194	<b>349,538</b>
	6 Standards & Technical Services	257,831	0	257,831	257,831	246,598	<b>222,574</b>
	7 Rehabilitation Services	198,977	0	198,977	198,977	187,222	<b>186,289</b>
48	Min.of Labour, Human Services & Social Security						
	1 Ministry Administration	167,547	0	167,547	167,202	166,234	<b>152,054</b>
	2 Social Services	5,281,754	0	5,281,754	5,281,752	5,110,405	<b>4,528,224</b>
	3 Labour Administration	273,076	0	273,076	270,789	268,174	<b>293,291</b>
51	Ministry of Home Affairs						
	1 Secretariat Service	233,781	1,500	235,281	235,273	234,224	<b>200,625</b>
	2 Guyana Police Force	5,196,283	206,622	5,402,905	5,402,905	5,400,684	<b>4,828,289</b>
	3 Guyana Prison Service	902,389	24,331	926,720	915,843	915,778	<b>875,396</b>
	4 Police Complaints Authority	7,160	0	7,160	6,906	6,091	<b>6,699</b>
	5 Guyana Fire Service	518,291	12,346	530,637	530,322	530,180	<b>498,453</b>
	6 General Register Office	94,306	6,525	100,831	99,392	99,317	<b>88,131</b>
52	Ministry of Legal Affairs						
	1 Main Office	13,521	0	13,521	13,521	13,484	<b>11,115</b>
	2 Ministry Administration	45,981	0	45,981	45,377	44,713	<b>37,155</b>
	3 Attorney General's Chambers	73,419	0	73,419	73,359	73,176	<b>69,534</b>
	4 Office of the State Solicitor	14,372	0	14,372	14,329	14,207	<b>12,411</b>
	5 Deeds Registry	70,300	0	70,300	68,940	68,652	<b>60,866</b>
53	Guyana Defence Force	6,100,745	67,100	6,167,845	6,167,845	6,161,179	<b>5,862,099</b>
55	Supreme Court of Judicature						
	1 Supreme Courts of Judicature	327,258	0	327,258	327,258	317,972	<b>343,076</b>
	2 Magistrates' Department	354,840	0	354,840	354,820	353,654	<b>311,794</b>
56	Public Prosecutions	77,133	0	77,133	76,091	75,157	<b>64,652</b>
57	Office of the Ombudsman	3,351	0	3,351	2,837	2,424	<b>2,525</b>
58	Public Service Appellate Tribunal	6,552	0	6,552	5,219	5,092	<b>5,475</b>
71	Region 1 - Barima/Waini						
	1 Regional Administration	82,583	0	82,583	82,583	82,326	<b>81,055</b>
	2 Public Works	181,237	0	181,237	181,237	179,299	<b>166,774</b>
	3 Education	598,231	0	598,231	597,542	594,639	<b>548,425</b>
	4 Health Services	268,358	0	268,358	267,158	266,764	<b>237,170</b>
72	Region 2 - Pomeroon/Supenaam						
	1 Regional Administration	102,256	0	102,256	102,256	102,238	<b>98,795</b>
	2 Agriculture	192,057	0	192,057	192,057	192,046	<b>178,993</b>
	3 Public Works	73,263	0	73,263	73,263	73,225	<b>92,519</b>
	4 Education	1,006,058	0	1,006,058	1,006,058	1,005,558	<b>897,313</b>
	5 Health Services	381,670	0	381,670	381,670	381,428	<b>345,956</b>
	<b>C/F</b>	<b>75,105,286</b>	<b>2,106,694</b>	<b>77,211,979</b>	<b>76,969,158</b>	<b>76,029,823</b>	<b>63,126,225</b>
	<b>B/F</b>	<b>75,105,286</b>	<b>2,106,694</b>	<b>77,211,979</b>	<b>76,969,158</b>	<b>76,029,823</b>	<b>63,126,225</b>



Agency No.	Description	Revised Allotment 2011	Outstanding Contingency Fund Advances 2011	Total Funds Available 2011	Drawing Rights (Allotment 2) 2011	Actual Expenditure 2011	Actual Expenditure 2010
	<u>MINISTRIES/DEPARTMENTS/REGIONS</u>	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
73	Region 3 - Essequibo Islands/West Demerara						
	1 Regional Administration	129,592	0	129,592	129,480	129,434	<b>118,078</b>
	2 Agriculture	219,282	0	219,282	219,282	219,182	<b>208,886</b>
	3 Public Works	85,195	0	85,195	85,172	85,050	<b>80,130</b>
	4 Education	1,356,792	0	1,356,792	1,356,792	1,356,290	<b>1,214,450</b>
	5 Health Services	507,769	0	507,769	507,752	506,672	<b>465,467</b>
74	Region 4 - Demerara/Mahaica						
	1 Regional Administration	116,101	0	116,101	113,425	105,474	<b>104,452</b>
	2 Agriculture	184,927	0	184,927	184,410	182,832	<b>169,082</b>
	3 Public Works	133,330	0	133,330	132,679	130,594	<b>127,916</b>
	4 Education	1,872,321	0	1,872,321	1,869,506	1,861,751	<b>1,650,631</b>
	5 Health Services	253,990	0	253,990	253,988	251,493	<b>226,487</b>
75	Region 5 - Mahaica/Berbice						
	1 Regional Administration	62,810	0	62,810	62,806	61,232	<b>58,453</b>
	2 Agriculture	111,486	0	111,486	111,440	111,162	<b>108,670</b>
	3 Public Works	113,747	0	113,747	111,402	111,049	<b>113,432</b>
	4 Education	808,249	0	808,249	808,249	806,743	<b>745,116</b>
	5 Health Services	225,280	0	225,280	224,918	218,584	<b>208,302</b>
76	Region 6 - East Berbice/Corentyne						
	1 Regional Administration	82,632	0	82,632	82,632	81,950	<b>74,359</b>
	2 Agriculture	378,394	33,326	411,720	411,720	411,060	<b>359,090</b>
	3 Public Works	146,457	0	146,457	146,457	145,336	<b>140,937</b>
	4 Education	1,714,966	0	1,714,966	1,714,966	1,713,628	<b>1,564,975</b>
	5 Health Services	861,392	0	861,392	861,392	858,905	<b>780,481</b>
77	Region 7 - Cuyuni/Mazaruni						
	1 Regional Administration	85,342	0	85,342	85,342	85,314	<b>81,692</b>
	2 Public Works	146,983	0	146,983	146,605	146,582	<b>139,519</b>
	3 Education	671,715	21,606	693,321	693,321	693,048	<b>577,417</b>
	4 Health Services	261,228	0	261,228	261,228	261,180	<b>242,214</b>
78	Region 8 - Potaro/Siparuni - Administration						
	1 Regional Administration	48,272	0	48,272	45,003	44,954	<b>44,176</b>
	2 Public Works	93,508	0	93,508	93,432	93,390	<b>84,372</b>
	3 Education	349,708	0	349,708	349,670	349,360	<b>284,359</b>
	4 Health Services	124,029	0	124,029	123,221	123,134	<b>112,807</b>
79	Region 9 - Upper Takatu/Upper Essequibo						
	1 Regional Administration	86,143	0	86,143	86,083	80,156	<b>77,423</b>
	2 Agriculture	14,325	0	14,325	13,161	12,907	<b>12,669</b>
	3 Public Works	96,860	0	96,860	96,846	95,704	<b>82,460</b>
	4 Education	493,228	0	493,228	491,177	481,518	<b>431,264</b>
	5 Health Services	201,257	0	201,257	200,557	194,318	<b>183,840</b>
80	Region 10 - Upper Demerara/Berbice						
	1 Regional Administration	120,528	0	120,528	120,526	120,521	<b>118,049</b>
	2 Public Works	141,330	0	141,330	141,057	141,053	<b>131,004</b>
	3 Education	1,107,572	0	1,107,572	1,107,571	1,107,459	<b>1,030,606</b>
	4 Health Services	231,955	0	231,955	231,953	231,950	<b>210,961</b>
	SUB TOTAL	88,743,981	2,161,626	90,905,606	90,644,379	89,640,792	<b>75,490,451</b>
	B/F	88,743,981	2,161,626	90,905,606	90,644,379	89,640,792	<b>75,490,451</b>

Agency No.	Description	Revised Allotment 2011	Outstanding Contingency Fund Advances 2011	Total Funds Available 2011	Drawing Rights (Allotment 2) 2011	Actual Expenditure 2011	Actual Expenditure 2010
	<u>MINISTRIES/DEPARTMENTS/REGIONS</u>	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<u>STATUTORY</u>						
01	Office of the President	20,006	0	20,006	20,006	20,006	<b>18,754</b>
03	Ministry of Finance	2,212,500	0	2,212,500	2,212,500	2,212,500	<b>2,348,367</b>
07	Parliament Office	321,349	0	321,349	317,969	316,151	<b>317,590</b>
09	Public and Police Service Commission	17,013	0	17,013	16,433	16,276	<b>11,100</b>
10	Teaching Service Commission	10,074	0	10,074	9,070	8,993	<b>6,824</b>
11	Elections Commission	48,047	0	48,047	48,038	47,756	<b>42,335</b>
51	Ministry of Home Affairs	24,808	0	24,808	24,705	24,705	<b>19,480</b>
55	Supreme Court of Judicature	242,113	0	242,113	242,107	242,107	<b>237,506</b>
56	Public Prosecutions	17,335	0	17,335	17,335	17,307	<b>14,342</b>
57	Office of the Ombudsman	8,998	0	8,998	0	0	<b>0</b>
58	Public Service Appellate Tribunal	10,434	0	10,434	0	0	<b>0</b>
90	Public Debt	11,636,621	0	11,636,621	11,636,621	11,414,768	<b>14,142,475</b>
	SUB TOTAL	14,569,298	0	14,569,298	14,544,784	14,320,569	<b>17,158,772</b>
	<u>OTHER EXPENDITURE</u>						
	Treasury Bills					116,643,362	
	TOTAL PAYMENTS					220,604,723	
	SURPLUS (DEFICIT)					23,966,141	

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 2011**

**RECEIPTS**

Report Object Group	Description	Approved Estimates 2011	Actual Receipts Paid into Consolidated Fund 2011	Variance 2011	Actual Receipts Paid into Consolidated Fund 2010
<u>CAPITAL RECEIPTS</u>		\$'000	\$'000	\$'000	\$'000
565	Sale of Assets	0	711	711	918
570	Miscellaneous Capital Revenue	2,155,563	1,043,976	(1,111,587)	1,627,046
575	External Grants	13,263,944	6,388,054	(6,875,890)	5,783,367
580	External Loans	24,290,400	29,323,012	5,032,612	14,822,457
TOTAL RECEIPTS		39,709,907	36,755,753	(2,954,154)	22,233,788

**PAYMENTS**

Agency No.	Description	Revised Allotment 2011	Outstanding Contingency Fund Advances 2011	Total Funds Available 2011	Drawing Rights (Allotment 2) 2011	Actual Expenditure 2011	Actual Expenditure 2010
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President	4,944,523	18,494	4,963,017	3,462,063	3,461,932	1,489,773
02	Office of the Prime Minister	6,709,268	0	6,709,268	6,709,198	6,691,923	2,861,727
03	Ministry of Finance	17,430,971	0	17,430,971	3,729,697	3,698,231	4,887,661
04	Ministry of Foreign Affairs	52,100	0	52,100	51,142	51,142	29,915
07	Parliament Office	41,999	0	41,999	41,278	41,278	61,851
08	Audit Office of Guyana	0	0	0	0	0	0
09	Public & Police Service Commissions	1,300	0	1,300	1,298	1,298	1,221
10	Teaching Service Commission	3,500	0	3,500	3,493	3,493	4,995
11	Elections Commission	96,675	0	96,675	96,336	96,336	14,142
13	Min.of Local Government & Regional Development	1,657,390	0	1,657,390	1,249,142	1,248,943	1,041,129
14	Public Service Ministry	10,400	0	10,400	10,341	10,341	9,385
15	Min.of Foreign Trade & International Cooperation	1,500	0	1,500	1,500	1,500	0
16	Ministry of Amerindian Affairs	643,150	0	643,150	638,916	638,916	416,420
21	Ministry of Agriculture	6,959,900	0	6,959,900	5,634,527	5,634,507	4,150,069
23	Ministry of Tourism, Commerce and Industry	464,385	0	464,385	233,942	233,942	314,388
31	Ministry of Public Works and Communications	14,015,163	23,680	14,038,843	10,670,552	10,666,587	10,053,772
41	Ministry of Education	3,305,436	0	3,305,436	2,995,455	2,994,339	2,107,201
44	Ministry of Culture, Youth and Sports	823,400	0	823,400	482,277	482,277	734,493
45	Ministry of Housing & Water	5,532,000	0	5,532,000	5,079,933	4,960,978	12,338,113
46	Georgetown Public Hospital Corporation	131,700	0	131,700	131,081	130,917	115,944
47	Ministry of Health	965,048	29,100	994,148	499,860	499,635	1,579,402
48	Min.of Labour, Human Services & Social Security	260,746	0	260,746	241,437	241,150	218,497
51	Ministry of Home Affairs	2,530,872	0	2,530,872	1,727,344	1,724,890	1,479,376
52	Ministry of Legal Affairs	1,015,855	0	1,015,855	418,867	418,815	232,342
53	Guyana Defence Force	453,000	0	453,000	453,000	452,464	465,874
55	Supreme Court	123,000	0	123,000	94,063	94,063	105,571
56	Public Prosecutions	2,000	0	2,000	1,996	1,996	2,186
58	Public Service Appellate Tribunal	3,000	0	3,000	3,000	3,000	1,441
C/F		68,178,281	71,274	68,249,555	44,661,738	44,484,893	44,716,888

Agency No.	Description	Revised Allotment 2011	Outstanding Contingency Fund Advances 2011	Total Funds Available 2011	Drawing Rights (Allotment 2) 2011	Actual Expenditure 2011	Actual Expenditure 2010
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
B/F		68,178,281	71,274	68,249,555	44,661,738	44,484,893	<b>44,716,888</b>
71	Region 1: Barima/Waini	181,000	8,000	189,000	177,953	176,657	<b>163,817</b>
72	Region 2: Pomeroon/Supenaam	314,500	0	314,500	314,493	314,491	<b>285,718</b>
73	Region 3: Essequibo Islands / West Demerara	255,000	0	255,000	254,983	254,981	<b>243,629</b>
74	Region 4: Demerara/Mahaica	176,500	0	176,500	175,647	175,596	<b>156,424</b>
75	Region 5: Mahaica/Berbice	242,900	0	242,900	234,064	234,064	<b>220,714</b>
76	Region 6: East Berbice/Corentyn	328,900	0	328,900	326,289	326,289	<b>298,893</b>
77	Region 7: Cuyuni/Mazaruni	121,916	0	121,916	121,894	121,894	<b>110,794</b>
78	Region 8: Potaro/Siparuni	129,330	0	129,330	129,325	129,325	<b>115,288</b>
79	Region 9: Upper Takatu/Upper Essequibo	239,520	0	239,520	239,095	238,822	<b>217,518</b>
80	Region 10: Upper Demerara / Upper Berbice	188,275	0	188,275	188,224	188,224	<b>169,190</b>
	TOTAL PAYMENTS	70,356,122	79,274	70,435,396	46,823,705	46,645,236	<b>46,698,873</b>
	SURPLUS (DEFICIT)					(9,889,483)	<b>(24,465,085)</b>

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 2011**

Agency No. Description	Approved Allotment (Allotment 1) 2011	Revised Allotment 2011	Total Funds Available 2011	Actual Expenditure 2011	Under Total Funds Available 2011	Actual Expenditure 2010
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01 Office of the President						
1 Head Office Administration	1,832,504	1,830,029	1,830,029	1,824,863	(5,166)	<b>1,628,767</b>
2 Presidential Advisory	379,086	385,086	410,586	408,726	(1,860)	<b>391,092</b>
3 Amerindian Development	0	0	0	0	0	<b>0</b>
4 Public Policy and Planning	57,491	53,966	53,966	53,529	(437)	<b>0</b>
02 Office of the Prime Minister	167,758	167,758	1,705,408	1,699,784	(5,624)	<b>128,396</b>
03 Ministry of Finance						
1 Ministry Administration	13,063,147	14,749,135	14,749,135	14,710,020	(39,115)	<b>11,631,903</b>
2 Accountant General's Department	3,003,856	3,072,492	3,072,492	3,030,821	(41,671)	<b>2,861,426</b>
04 Ministry of Foreign Affairs	743,001	802,188	806,307	788,650	(17,657)	<b>837,550</b>
1 Ministry Administration	1,712,145	1,694,000	1,694,000	1,688,876	(5,124)	<b>1,595,548</b>
2 Foreign Relations	88,863	88,863	88,863	79,281	(9,582)	<b>86,002</b>
3 Foreign Trade and International						
07 Parliament Office	730,434	730,434	730,434	701,048	(29,386)	<b>610,608</b>
09 Public Police Service Commission	48,726	48,726	48,726	44,116	(4,610)	<b>42,206</b>
10 Teaching Service Commission	63,227	63,227	63,227	60,734	(2,493)	<b>57,088</b>
11 Elections Commission						
1 Elections Commission	1,280,564	1,145,564	1,145,564	943,260	(202,304)	<b>837,924</b>
2 Elections Administration	1,751,361	1,886,361	1,886,361	1,636,687	(249,674)	<b>177,306</b>
13 Min. of Local Government & Regional Dev.						
1 Main Office	76,799	76,458	76,458	68,064	(8,394)	<b>49,288</b>
2 Ministry Administration	35,487	41,189	41,189	38,383	(2,806)	<b>32,802</b>
3 Regional Development	145,079	301,967	301,967	297,813	(4,154)	<b>130,574</b>
14 Public Service Ministry						
1 Public Service Management	359,538	359,538	359,538	357,782	(1,756)	<b>346,868</b>
16 Ministry of Amerindian Affairs	343,204	343,204	358,204	353,442	(4,762)	<b>294,617</b>
21 Ministry of Agriculture						
1 Ministry Administration	2,287,230	2,907,925	3,113,925	3,113,549	(376)	<b>1,478,160</b>
2 Crops and Livestock Support Service	0	0	0	0	0	<b>1,114,453</b>
3 Fisheries Division	100,346	101,371	101,371	99,306	(2,065)	<b>85,338</b>
4 Hydrometeorological Services	323,886	323,011	323,011	320,998	(2,013)	<b>241,151</b>
23 Ministry of Tourism, Commerce and Ind.						
1 Main Office	446,063	446,510	446,510	431,140	(15,370)	<b>396,809</b>
2 Ministry Administration	66,675	68,661	68,661	64,560	(4,101)	<b>65,927</b>
3 Trade, Tourism, Industrial Development & Consumer Affairs	62,427	59,994	59,994	52,619	(7,375)	<b>53,206</b>
31 Ministry of Public Works & Communications						
1 Ministry Administration	230,684	223,100	223,100	221,462	(1,638)	<b>208,236</b>
2 Public Works	772,591	780,175	780,175	779,864	(311)	<b>627,090</b>
3 Communications and Transport	58,573	58,573	58,573	58,350	(223)	<b>54,210</b>
C/F	30,230,745	32,809,505	34,597,774	33,927,727	(670,047)	<b>26,064,545</b>
B/F	30,230,745	32,809,505	34,597,774	33,927,727	(670,047)	<b>26,064,545</b>

Agency No.	Description	Approved	Revised	Total Funds	Actual	Under Total	Actual
		Allotment (Allotment 1) 2011	Allotment 2011	Available 2011	Expenditure 2011	Funds Available 2011	Expenditure 2010
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
41	Ministry of Education						
	1 Main Office	398,623	407,364	407,364	403,154	(4,210)	<b>391,284</b>
	2 National Education Policy	161,131	178,006	178,006	175,728	(2,278)	<b>139,057</b>
	3 Ministry Administration	1,493,315	1,485,645	1,485,645	1,476,876	(8,769)	<b>1,244,713</b>
	4 Training and Development	1,094,057	1,076,111	1,076,111	1,064,314	(11,797)	<b>850,973</b>
	5 Education Delivery	4,396,965	4,396,965	4,396,965	4,375,783	(21,182)	<b>4,066,641</b>
44	Ministry of Culture, Youth and Sports						
	1 Ministry Administration	155,797	155,797	155,797	154,965	(832)	<b>152,805</b>
	2 Culture	445,302	490,302	490,302	415,945	(74,357)	<b>419,330</b>
	3 Youth	413,437	413,437	413,437	399,581	(13,856)	<b>371,402</b>
	4 Sports	217,219	217,219	217,219	216,692	(527)	<b>167,679</b>
45	Ministry of Housing and Water	474,692	474,692	474,692	473,953	(739)	<b>456,959</b>
46	Georgetown Public Hospital Corporation	4,009,616	4,352,616	4,352,616	4,317,802	(34,814)	<b>3,532,369</b>
47	Ministry of Health						
	1 Administration	650,682	649,245	649,245	639,882	(9,363)	<b>573,329</b>
	2 Disease Control	498,557	506,800	506,800	497,613	(9,187)	<b>440,786</b>
	3 Primary Health Care Services	457,987	456,744	456,744	444,109	(12,635)	<b>392,519</b>
	4 Regional & Clinical Services	2,509,271	3,506,412	3,506,412	3,494,365	(12,047)	<b>2,204,569</b>
	5 Health Science Education	416,551	423,846	423,846	379,194	(44,652)	<b>349,538</b>
	6 Standards & Technical Services	254,600	257,831	257,831	246,598	(11,233)	<b>222,574</b>
	7 Rehabilitation Services	198,977	198,977	198,977	187,222	(11,755)	<b>186,289</b>
48	Min. of Labour, Human Services & Social Sec.						
	1 Ministry Administration	162,447	167,547	167,547	166,234	(1,313)	<b>152,054</b>
	2 Social Services	5,264,354	5,281,754	5,281,754	5,110,405	(171,349)	<b>4,528,224</b>
	3 Labour Administration	275,576	273,076	273,076	268,174	(4,902)	<b>293,291</b>
51	Ministry of Home Affairs						
	1 Secretariat Service	231,781	233,781	235,281	234,224	(1,057)	<b>200,625</b>
	2 Guyana Police Force	5,196,283	5,196,283	5,402,905	5,400,684	(2,221)	<b>4,828,289</b>
	3 Guyana Prison Service	902,389	902,389	926,720	915,778	(10,942)	<b>875,396</b>
	4 Police Complaints Authority	7,160	7,160	7,160	6,091	(1,069)	<b>6,699</b>
	5 Guyana Fire Service	518,291	518,291	530,637	530,180	(457)	<b>498,453</b>
	6 General Register Office	94,306	94,306	100,831	99,317	(1,514)	<b>88,131</b>
52	Ministry of Legal Affairs						
	1 Main Office	13,539	13,521	13,521	13,484	(37)	<b>11,115</b>
	2 Ministry Administration	46,860	45,981	45,981	44,713	(1,268)	<b>37,155</b>
	3 Attorney General's Chambers	75,025	73,419	73,419	73,176	(243)	<b>69,534</b>
	4 Office of the State Solicitor	15,041	14,372	14,372	14,207	(165)	<b>12,411</b>
	5 Deeds Registry	67,128	70,300	70,300	68,652	(1,648)	<b>60,866</b>
53	Guyana Defence Force	6,100,745	6,100,745	6,167,845	6,161,179	(6,666)	<b>5,862,099</b>
55	Supreme Court of Judicature						
	1 Supreme Courts of Judicature	332,912	327,258	327,258	317,972	(9,286)	<b>343,076</b>
	2 Magistrates' Department	349,186	354,840	354,840	353,654	(1,186)	<b>311,794</b>
56	Public Prosecutions	77,133	77,133	77,133	75,157	(1,976)	<b>64,652</b>
57	Office of the Ombudsman	3,351	3,351	3,351	2,424	(927)	<b>2,525</b>
58	Public Service Appellate Tribunal	6,552	6,552	6,552	5,092	(1,460)	<b>5,475</b>
71	Region 1 - Barima/Waini						
	1 Regional Administration	83,219	82,583	82,583	82,326	(257)	<b>81,055</b>
	2 Public Works	181,497	181,237	181,237	179,299	(1,938)	<b>166,774</b>
	3 Education	597,335	598,231	598,231	594,639	(3,592)	<b>548,425</b>
	4 Health Services	268,358	268,358	268,358	266,764	(1,594)	<b>237,170</b>
	C/F	69,347,992	73,349,982	75,456,675	74,275,328	(1,181,347)	<b>61,512,649</b>
	B/F	69,347,992	73,349,982	75,456,675	74,275,328	(1,181,347)	<b>61,512,649</b>
72	Region 2 - Pomeroon/Supenaam						

Agency No.	Description	Approved Allotment (Allotment 1) 2011	Revised Allotment 2011	Total Funds Available 2011	Actual Expenditure 2011	Under Total Funds Available 2011	Actual Expenditure 2010
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	1 Regional Administration	100,711	102,256	102,256	102,238	(18)	98,795
	2 Agriculture	190,255	192,057	192,057	192,046	(11)	178,993
	3 Public Works	74,261	73,263	73,263	73,225	(38)	92,519
	4 Education	997,018	1,006,058	1,006,058	1,005,558	(500)	897,313
	5 Health Services	393,059	381,670	381,670	381,428	(242)	345,956
73	Region 3 - Essequibo Islands/West Demerara						
	1 Regional Administration	129,592	129,592	129,592	129,434	(158)	118,078
	2 Agriculture	219,282	219,282	219,282	219,182	(100)	208,886
	3 Public Works	85,168	85,195	85,195	85,050	(145)	80,130
	4 Education	1,356,992	1,356,792	1,356,792	1,356,290	(502)	1,214,450
	5 Health Services	507,596	507,769	507,769	506,672	(1,097)	465,467
74	Region 4 - Demerara/Mahaica						
	1 Regional Administration	114,978	116,101	116,101	105,474	(10,627)	104,452
	2 Agriculture	186,091	184,927	184,927	182,832	(2,095)	169,082
	3 Public Works	133,289	133,330	133,330	130,594	(2,736)	127,916
	4 Education	1,865,815	1,872,321	1,872,321	1,861,751	(10,570)	1,650,631
	5 Health Services	255,623	253,990	253,990	251,493	(2,497)	226,487
75	Region 5 - Mahaica/Berbice						
	1 Regional Administration	62,489	62,810	62,810	61,232	(1,578)	58,453
	2 Agriculture	112,128	111,486	111,486	111,162	(324)	108,670
	3 Public Works	113,747	113,747	113,747	111,049	(2,698)	113,432
	4 Education	807,449	808,249	808,249	806,743	(1,506)	745,116
	5 Health Services	225,759	225,280	225,280	218,584	(6,696)	208,302
76	Region 6 - East Berbice/Corentyne						
	1 Regional Administration	82,632	82,632	82,632	81,950	(682)	74,359
	2 Agriculture	377,682	378,394	411,720	411,060	(660)	359,090
	3 Public Works	148,545	146,457	146,457	145,336	(1,121)	140,937
	4 Education	1,714,187	1,714,966	1,714,966	1,713,628	(1,338)	1,564,975
	5 Health Services	860,795	861,392	861,392	858,905	(2,487)	780,481
77	Region 7 - Cuyuni/Mazaruni						
	1 Regional Administration	87,102	85,342	85,342	85,314	(28)	81,692
	2 Public Works	149,383	146,983	146,983	146,582	(401)	139,519
	3 Education	667,555	671,715	693,321	693,048	(273)	577,417
	4 Health Services	261,228	261,228	261,228	261,180	(48)	242,214
78	Region 8 - Potaro/Siparuni - Administration						
	1 Regional Administration	49,272	48,272	48,272	44,954	(3,318)	44,176
	2 Public Works	92,210	93,508	93,508	93,390	(118)	84,372
	3 Education	350,006	349,708	349,708	349,360	(348)	284,359
	4 Health Services	124,029	124,029	124,029	123,134	(895)	112,807
79	Region 9 - Upper Takatu/Upper Essequibo						
	1 Regional Administration	86,143	86,143	86,143	80,156	(5,987)	77,423
	2 Agriculture	14,325	14,325	14,325	12,907	(1,418)	12,669
	3 Public Works	96,860	96,860	96,860	95,704	(1,156)	82,460
	4 Education	493,228	493,228	493,228	481,518	(11,710)	431,264
	5 Health Services	201,257	201,257	201,257	194,318	(6,939)	183,840
80	Region 10 - Upper Demerara/Berbice						
	1 Regional Administration	121,778	120,528	120,528	120,521	(7)	118,049
	2 Public Works	141,330	141,330	141,330	141,053	(277)	131,004
	3 Education	1,106,822	1,107,572	1,107,572	1,107,459	(113)	1,030,606
	4 Health Services	231,455	231,955	231,955	231,950	(5)	210,961
	SUB TOTAL	84,737,118	88,743,981	90,905,606	89,640,792	(1,264,814)	75,490,451
	B/F	84,737,118	88,743,981	90,905,606	89,640,792	(1,264,814)	75,490,451
<b>STATUTORY</b>							
01	Office of the President	18,755	20,006	20,006	20,006	0	18,754

Agency No.	Description	Approved Allotment (Allotment 1) 2011	Revised Allotment 2011	Total Funds Available 2011	Actual Expenditure 2011	Under Total Funds Available 2011	Actual Expenditure 2010
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
03	Ministry of Finance	2,212,500	2,212,500	2,212,500	2,212,500	0	2,348,367
07	Parliament Office	321,349	321,349	321,349	316,151	(5,198)	317,590
09	Public and Police Service Commission	14,908	17,013	17,013	16,276	(737)	11,100
10	Teaching Service Commission	10,074	10,074	10,074	8,993	(1,081)	6,824
11	Elections Commission	42,604	48,047	48,047	47,756	(291)	42,335
51	Ministry of Home Affairs	21,203	24,808	24,808	24,705	(103)	19,480
55	Supreme Court of Judicature	237,507	242,113	242,113	242,107	(6)	237,506
56	Public Prosecutions	15,550	17,335	17,335	17,307	(28)	14,341
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	11,636,620	11,636,621	11,636,621	11,414,768	(221,853)	14,142,475
	SUB TOTAL	14,550,502	14,569,298	14,569,298	14,320,569	(248,729)	17,158,772
	TOTAL PAYMENTS	99,287,620	103,313,279	105,474,904	103,961,361	(1,513,543)	92,649,223

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 2011**

Agency No.	Description	Approved Allotment (Allotment 1) 2011	Revised Allotment 2011	Total Funds Available 2011	Actual Expenditure 2011	Under Total Funds Available 2011	Actual Expenditure 2010
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President	4,887,500	4,944,523	4,963,017	3,461,932	(1,501,085)	1,489,773
02	Office of the Prime Minister	2,832,531	6,709,268	6,709,268	6,691,923	(17,345)	2,861,727
03	Ministry of Finance	17,430,971	17,430,971	17,430,971	3,698,231	(13,732,740)	4,887,661
04	Ministry of Foreign Affairs	52,100	52,100	52,100	51,142	(958)	29,915
07	Parliament Office	16,900	41,999	41,999	41,278	(721)	61,851
09	Public & Police Service Commission	1,300	1,300	1,300	1,298	(2)	1,221
10	Teaching Service Commission	3,500	3,500	3,500	3,493	(7)	4,995
11	Elections Commission	96,144	96,675	96,675	96,336	(339)	14,142
13	Min.of Local Government & Regional Dev.	1,362,400	1,657,390	1,657,390	1,248,943	(408,447)	1,041,129
14	Public Service Ministry	10,400	10,400	10,400	10,341	(59)	9,385
15	Min.of Foreign Trade & International Coop.	1,500	1,500	1,500	1,500	0	0
16	Ministry of Amerindian Affairs	143,150	643,150	643,150	638,916	(4,234)	416,420
21	Ministry of Agriculture	6,396,900	6,959,900	6,959,900	5,634,507	(1,325,393)	4,150,069
23	Ministry of Tourism, Commerce and Industry	464,385	464,385	464,385	233,942	(230,443)	314,388
31	Ministry of Public Works and Communications	12,090,254	14,015,163	14,038,843	10,666,587	(3,372,256)	10,053,772
41	Ministry of Education	2,713,211	3,305,436	3,305,436	2,994,339	(311,097)	2,107,201
44	Ministry of Culture, Youth and Sports	823,400	823,400	823,400	482,277	(341,123)	734,493
45	Ministry of Housing & Water	5,280,000	5,532,000	5,532,000	4,960,978	(571,022)	12,338,113
46	Georgetown Public Hospital Corporation	131,700	131,700	131,700	130,917	(783)	115,944
47	Ministry of Health	845,048	965,048	994,148	499,635	(494,513)	1,579,402
48	Min.of Labour, Human Services & Social Sec.	260,746	260,746	260,746	241,150	(19,596)	218,497
51	Ministry of Home Affairs	2,523,800	2,530,872	2,530,872	1,724,890	(805,982)	1,479,376
52	Ministry of Legal Affairs	1,015,855	1,015,855	1,015,855	418,815	(597,040)	232,342
53	Guyana Defence Force	453,000	453,000	453,000	452,464	(536)	465,874
55	Supreme Court	123,000	123,000	123,000	94,063	(28,937)	105,571
56	Public Prosecutions	2,000	2,000	2,000	1,996	(4)	2,186
58	Public Service Appellate Tribunal	3,000	3,000	3,000	3,000	0	1,441
71	Region 1: Barima/Waini	181,000	181,000	189,000	176,657	(12,343)	163,817
72	Region 2: Pomeroon/Supenaam	314,500	314,500	314,500	314,491	(9)	285,718
73	Region 3: Essequibo Islands / West Demerara	255,000	255,000	255,000	254,981	(19)	243,629
74	Region 4: Demerara/Mahaica	176,500	176,500	176,500	175,596	(904)	156,424
75	Region 5: Mahaica/Berbice	242,900	242,900	242,900	234,064	(8,836)	220,714
76	Region 6: East Berbice/Corentyne	328,900	328,900	328,900	326,289	(2,611)	298,893
77	Region 7: Cuyuni/Mazaruni	121,916	121,916	121,916	121,894	(22)	110,794
78	Region 8: Potaro/Siparuni	129,330	129,330	129,330	129,325	(5)	115,288
79	Region 9: Upper Takatu/Upper Essequibo	239,520	239,520	239,520	238,822	(698)	217,518
80	Region 10: Upper Demerara / Upper Berbice	188,275	188,275	188,275	188,224	(51)	169,190
<b>TOTAL PAYMENTS</b>		<b>62,142,536</b>	<b>70,356,122</b>	<b>70,435,396</b>	<b>46,645,236</b>	<b>(23,790,160)</b>	<b>46,698,873</b>

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 2011**

Agency No.	Description	Wages and Salaries 2011	Employment Overhead Expenses 2011	Total Expenditure 2011	Total Expenditure 2010
		\$'000	\$'000	\$'000	\$'000
01	Office of the President	16,906	3,100	20,006	18,754
07	Parliament Office	226,712	89,439	316,151	317,590
09	Public and Police Service Commission	13,782	2,494	16,276	11,100
10	Teaching Service Commission	8,426	567	8,993	6,824
11	Elections Commission	31,191	16,565	47,756	42,335
51	Ministry of Home Affairs	16,477	8,228	24,705	19,479
55	Supreme Court of Judicature	177,747	64,360	242,107	237,515
56	Public Prosecutions	14,369	2,938	17,307	14,342
	Sub-total	505,610	187,691	693,301	667,939
03	Ministry of Finance				
	Pension and Gratuities	2,172,800	0	2,172,800	2,311,307
	Payments to Dependent's Pension Fund	39,700	0	39,700	37,060
	Sub-total	2,212,500	0	2,212,500	2,348,367
90	Public Debt				
	Internal Principal	1,010,113	0	1,010,113	4,978,951
	Internal Interest	4,041,024	0	4,041,024	3,959,705
	External Principal	3,941,021	0	3,941,021	3,122,116
	External Interest	2,422,609	0	2,422,609	2,081,703
	Sub-total	11,414,767	0	11,414,767	14,142,475
	GRAND TOTAL			14,320,568	17,158,781

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 2011**

<u>R E C E I P T S (Replenishment)</u>	Amount <u>2011</u>
	\$'000
Replenishment by Financial Paper No. 1/2011	1,978,211
Replenishment by Financial Paper No. 3/2011	2,104,478
Replenishment by Financial Paper No. 5/2011	1,366,974
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TOTAL RECEIPTS	5,449,663
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P A Y M E N T S (Drawing Rights)

Warrant No.	Date of Warrant	Ministry/Department/Region	Amount
			\$'000
1	18.03.2011	Ministry of Agriculture	35,974
2	18.03.2011	Ministry of Agriculture	10,000
3	05.04.2011	Ministry of Agriculture	500,000
4	29.03.2011	Ministry of Public Works & Communications	139,515
5	27.04.2011	Ministry of Local Government & Regional Develop	27,249
6	03.05.2011	Office of the President	11,023
7	04.05.2011	Ministry of Public Works & Communications	522,000
8	06.05.2011	Ministry of Health	120,000
9	06.05.2011	Ministry of Public Works & Communications	60,000
10	09.05.2011	Ministry of Education	280,000
11	11.05.2011	Ministry of Housing and Water	252,000
12	11.05.2011	Ministry of Foreign Affairs	20,450
13	01.06.2011	Ministry of Agriculture	209,000
14	20.05.2011	Ministry of Health	8,928
15	20.05.2011	Ministry of Health	11,072
16	22.06.2011	Ministry of Local Government & Regional Develop	84,990
17	15.06.2011	Office of the President	21,000
18	08.06.2011	Guyana Elections Commission	531
19	16.06.2011	Ministry of Home Affairs	1,212
20	07.06.2011	Ministry of Public Works & Communications	42,445
21	11.08.2011	Ministry of Local Government & Regional Develop	135,000
22	19.08.2011	Ministry of Home Affairs	2,000
23	11.05.2011	Office of the President	25,000
24	04.08.2011	Ministry of Education	30,000
25	04.08.2011	Ministry of Education	82,225
26	18.08.2011	Ministry of Amerindian Affairs	500,000
27	16.08.2011	Ministry of Foreign Affairs	5,148
28	19.08.2011	Ministry of Culture, Youth and Sports	10,000
29	19.08.2011	Ministry of Finance	104,000
30	19.08.2011	Ministry of Foreign Affairs	15,443
31	26.08.2011	Ministry of Public Works & Communications	150,000
32	19.08.2011	Ministry of Home Affairs	5,860
33	11.08.2011	Ministry of Finance	450,624
34	29.08.2011	Ministry of Local Government & Regional Develop	210,000
35	06.09.2011	Ministry of Agriculture	25,871
36	18.07.2011	Georgetown Public Hospital Corporation	343,000
37	05.09.2011	Ministry of Health	993,230
38	11.08.2011	Region № 4	4,873
39	25.10.2011	Ministry of Home Affairs	6,525
40	06.10.2011	Office of the Prime Minister	1,200
41	28.10.2011	Office of the President	25,500
42	31.10.2011	Office of the Prime Minister	2,750
43	06.10.2011	Office of the Prime Minister	33,700
44	29.09.2011	Ministry of Home Affairs	2,500
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C/F			5,521,838
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Warrant No.	Date of Warrant	Ministry/Department/Region	Amount
			\$000
B/F			5,521,838
45	29.09.2011	Ministry of Home Affairs	39,641
46	29.09.2011	Ministry of Home Affairs	81,669
47	11.10.2011	Office of the President	18,494
48	16.09.2011	Ministry of Home Affairs	900
49	30.11.2011	Guyana Defence Force	12,100
50	03.11.2011	Guyana Defence Force	11,900
51	03.11.2011	Guyana Defence Force	43,100
52	15.11.2011	Ministry of Foreign Affairs	4,120
53	16.09.2011	Ministry of Home Affairs	2,053
54	16.09.2011	Ministry of Home Affairs	13,000
55	16.09.2011	Ministry of Home Affairs	1,200
56	01.11.2011	Region № 7	18,500
57	28.10.2011	Region № 1	8,000
58	16.11.2011	Ministry of Home Affairs	6,001
59	16.11.2011	Ministry of Home Affairs	689
60	18.11.2011	Ministry of Home Affairs	5,978
61	18.11.2011	Ministry of Home Affairs	1,200
62	17.11.2011	Ministry of Home Affairs	4,000
63	23.11.2011	Ministry of Home Affairs	1,500
64	23.11.2011	Ministry of Home Affairs	255
65	17.11.2011	Ministry of Home Affairs	2,500
66	17.11.2011	Ministry of Home Affairs	5,000
67	17.11.2011	Ministry of Home Affairs	51,008
68	16.11.2011	Ministry of Home Affairs	5,656
69	17.11.2011	Ministry of Home Affairs	1,000
70	17.11.2011	Ministry of Home Affairs	12,549
71	17.11.2011	Ministry of Home Affairs	5,000
72	25.11.2011	Ministry of Public Works & Communications	23,680
73	20.12.2011	Office of the Prime Minister	1,000,000
74	07.12.2011	Region № 7	3,106
75	29.12.2011	Ministry of Agriculture	206,000
76	10.11.2011	Region № 6	33,326
77	24.11.2011	Ministry of Amerindian Affairs	15,000
78	08.12.2011	Ministry of Home Affairs	1,500
79	25.12.2011	Ministry of Health	29,100
80	11.12.2011	Office of the Prime Minister	500,000
TOTAL PAYMENTS			7,690,563
SUMMARY			
			<u>2011</u>
			<u>\$'000</u>
Uncleared Advances for 2010			-
Add: Payments (Drawing Rights) authorised in 2011			7,690,563
Less: Replenishments in 2011			(5,449,663)
Balance outstanding at 31 December 2011			2,240,900

HON. DR. A. SINGH  
MINISTER OF FINANCE

C. OL. J. PERSAUD  
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT OF GUYANA  
AS AT 31 DECEMBER 2011**

	2011	2011	2010	2010
<b><u>CURRENT ASSETS</u></b>	<b><u>\$'000</u></b>	<b><u>\$'000</u></b>	<b><u>\$'000</u></b>	<b><u>\$'000</u></b>
New Consolidated Fund Account (407)	(7,673,386)		<b>(17,012,827)</b>	
Old Consolidated Fund Account (400)	<u>(46,776,183)</u>	(54,449,569)	<u><b>(46,776,483)</b></u>	<b>(63,789,310)</b>
LIS 11 Bank Account		316,725		<b>278,856</b>
WSG Bank Account - Loan		4,451		<b>6,218</b>
WSG Bank Account - TC841		2,245		<b>12,240</b>
WSG Bank Account - TC842		2,539		<b>8,160</b>
2000 Series	2	12,516,627		<b>16,116,309</b>
Deposit Fund		0		<b>0</b>
General Account		0		<b>22,735</b>
Non-Sub Accounting Ministries/Departments		306,164		<b>316,096</b>
Other Ministries/Departments		13,533,255		<b>12,994,830</b>
Monetary Sterilisation Account	3	90,851,549		<b>87,920,682</b>
Redemption of T-Bills Account		435		<b>435</b>
 Total Current Assets		<u><u>63,084,421</u></u>		<u><u><b>53,887,251</b></u></u>
 <b><u>CURRENT LIABILITIES</u></b>				
Treasury Bills				
90 Days & K Series		4,677,918		<b>1,606,521</b>
180 & 360 Days	3	<u>91,639,490</u>	96,317,408	<u><b>88,589,744</b></u>
 <u>Other Liabilities</u>				
Dependents' Pension Fund		482,908		<b>501,269</b>
Sugar Industry Welfare Committee		50,691		<b>50,691</b>
Sugar Industry Welfare Labour Fund		1,253,467		<b>1,317,186</b>
Sugar Industry Rehabilitation Fund		72,043		<b>72,043</b>
Sugar Industry Price Stabilization Fund		87,326		<b>87,326</b>
Miscellaneous		<u>2,274,887</u>	4,221,322	<u><b>2,198,505</b></u>
 Total Current Liabilities		<u><u>100,538,730</u></u>		<u><u><b>94,423,285</b></u></u>
 <b>NET CURRENT LIABILITIES</b>		<u><u>37,454,309</u></u>		<u><u><b>40,536,034</b></u></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 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) for 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<sup>st</sup> December 2011 but were 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 April 30<sup>th</sup> 2012 by Dr. Ashni Singh, Minister of Finance.

## **Note 2 2000 Series Bank Accounts**

The 2000 series are a combination 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.

<b>Bank Acc't #</b>	<b>Description</b>	<b>31.12.2011</b>	<b>31.12.2010</b>	<b>Net Change</b>
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 Coop. Agri. Dev. Bank	602	602	0
200950	Agricultural Sector Loan	77,293,617	77,293,617	0
200960	DIA	254,521,983	254,521,983	0
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	Min. of Agriculture Rehabilitation Proj.	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 Maint. Project-Geo Sewerage	90,000	90,000	0
201110	Infrastructural Dev Fund Account	371,573,494	371,573,494	0
201160	Min. 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	0	0
201230	Japanese Agricultural Grant	5,484,130	5,484,130	0
201240	Special deposit- Accountant General	0	0	0
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	0	0
201340	CARICOM Headquarters Build. Project	15,340,845	15,340,845	0
201130	Min. of Finance-Financial Sector Reform Prog.	172,952,751	172,952,751	0
<b>TOTAL INACTIVE TO BE TRANSFERRED TO 407</b>		<b>2,156,062,828</b>	<b>2,156,062,828</b>	<b>0</b>
<b>Old Accounts</b>				
200880	Accountant General	2,193,880,873	2,194,473,955	(593,082)
200970	HIA	3,098,089	3,098,089	0
200980	IDB - Technical Coop Small Projects Swiss Fund	2,483,385	1,493,481	989,904
201270	Counterpart Fund-Structural Adj. Support Program Int. Account	29,923,525	29,923,525	0



<b>Bank Acc't #</b>	<b>Description</b>	<b>31.12.2011</b>	<b>31.12.2010</b>	<b>Net Change</b>
<b>New Accounts for 2004</b>				
201380	GOG/IDB Fiscal & Financial Manage. Program.	1,601,236,251	1,601,236,251	0
201390	Budgetary Support	515,194,656	2,801,352,830	(2,286,158,174)
<b>New Accounts for 2005</b>				
201400	GOG/IBRD Global Fund-National Initiative...	479,078,119	209,045,573	270,032,546
201410	GOG/IBRD Global Fund-National Initiative...	16,567,655	61,081,180	(44,513,525)
201420	GOG/IBRD Global Fund for Tuberculosis	154,514	18,196	136,318
<b>New Accounts for 2006</b>				
201430	OPEC Fund International Development	470,005,617	708,898,619	(238,893,002)
201440	Multilateral Debt Relief	2,561,378,425	3,592,729,777	(1,031,351,352)
201450	Japanese Non-Project Grant Aid	323,232,584	433,146,814	(109,914,230)
201460	Environmental Protection Agency	4,407,575	-530	4,408,105
<b>New Accounts for 2007</b>				
201480	Official Competitiveness 1750	0	0	0
<b>New Accounts for 2008</b>				
201470	Guyana /Venezuela Homeless Shelter Official Power Sector 1938	62,263,656	245,511,398	(183,247,742)
201490	(Note 1.6)	1,018,750,000	1,013,125,000	5,625,000
201500	Japanese Non Project Grant Air Year 21	430,429,152	646,336,801	(215,907,649)
201510	Official READ M of A Lo# 742 Gr# 8015	74,573,301	71,637,756	2,935,545
201520	Official Global Fund/MOH Mal/Reg 9	225,471,117	217,544	225,253,573
201530	Official Financial Sector Reform	0	0	0
<b>New Accounts for 2009</b>				
201560	Official NAO Task Force	0	6,060,419	(6,060,419)
201570	Official Mola JAP Policy Comp	0	0	0
<b>New Accounts for 2010</b>				
201580	Official Global Fund Hss	246,629,874	136,341,010	110,288,864
201590	Official Global Fund/MOH TB	101,805,521	204,518,107	(102,712,586)
<b>TOTAL ACTIVE ACCOUNTS</b>		<b>10,360,563,889</b>	<b>13,960,245,795</b>	<b>3,599,681,906</b>
<b>GRAND TOTAL (ACTIVE &amp; INACTIVE)</b>		<b>12,516,626,717</b>	<b>16,116,308,623</b>	<b>3,599,681,906</b>

### **Note 3 Monetary Sterilization Account**

The Monetary Sterilization account deficit of \$787M is the difference between the outstanding liability (\$91.639 billion) and cash held for purpose of retiring the liability (\$90.852 billion). The difference of \$787M relates to unpaid discounts to the Bank of Guyana by the Government of Guyana of \$258M for 2011, \$141M for the year 2006 and the remainder of \$388M represents a cumulative balance from years 2003 and prior.

**STATEMENT OF PUBLIC DEBT  
AS AT 31 DECEMBER 2011**

**SUMMARY SHEET**

DESCRIPTION	EXTERNAL	INTERNAL	TOTAL
	G\$'000	G\$'000	G\$'000
UNFUNDED	227,950,563	52,306,422	280,256,985
FUNDED	0	0	0
SUB TOTAL	----- 227,950,563	----- 52,306,422	----- 280,256,985
SHORT-TERM Treasury Bills (90 days & K Series)	0	4,705,450	4,705,450
MEDIUM-TERM Treasury Bills (182 & 365 days)	0	93,887,950	93,887,950
GRAND TOTAL	----- 227,950,563 =====	----- 150,899,822 =====	----- 378,850,385 =====

HON. DR. A. SINGH  
MINISTER OF FINANCE

COL. J. PERSAUD  
ACCOUNTANT GENERAL (ag.)

External Loans

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.11 4	AMOUNT DIS- BURSED IN 2011 5	DEBT SERVICE COST DUE & PAYABLE IN 2011		DEBT SERVICE COST PAID IN 2011					AMOUNT UNPAID AS AT 31.12.11 10 = (4+5+6b)-9	GUYANA DOLLAR EQ- UIVALENT 31.12.11 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				
<b>INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)</b>		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
Secondary Schools Reform Credit No. 2879 - GUA	SDR	2,081	1,894	0	42	21	42	21	0	0	63	1,852	580,620	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	1,798	0	42	20	42	20	0	0	62	1,756	550,523	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	758,380	This loan shall be repaid in semi annual installments commencing 15 June 2013 ending 15 December 2042
Improving Teachers Education Project 4803-GY	SDR	4,200	0	496	0	0	0	0	0	0	0	496	155,501	The borrower shall repay the principal amount, the credit in semi-annual installments payable on June 1st 2015 and ending 1 June, 2030.
<b>Caribbean Development Bank (CDB)</b>														
Finance Guyana's Economic Recovery Programme Loan No. 7/SFR-GU	USD	42,000	27,650	0	1,400	543	1,400	543	0	0	1,943	26,250	5,398,579	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 2% starting from 1990-09-06
Sea Defence West Coast Berbice Loan No. 08/SFR-GU	USD XEU	7,400 3,036	5,780 0	0 0	241 0	114 0	241 0	114 0	0 0	0 0	355 0	5,539 0	1,139,152 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	9,543	0	357	188	357	188	0	0	545	9,186	1,889,194	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	7,702	0	293	152	293	152	0	0	445	7,409	1,523,736	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	1,048,867	80 equal quarterly payments commencing 31st January 2011, ending 31 st October 2030
CDB Debt Service to EEC Wisco 6-SFR / R	XEU	600	260	0	20	3	20	3	0	0	23	240	63,912	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	129	0	74	1	74	1	0	0	75	55	11,311	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	27	0	12	1	12	1	0	0	13	15	3,085	This loan shall be repaid 36 equal installments
Drainage and Irrigation Project 9 SFR - GU	USD	5,050	5,026	0	0	101	0	101	0	0	101	5,026	1,033,648	Repayment shall commence September 2012 and ending 30 th June 2042
<b>C/F</b>													<b>14,156,508</b>	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.11 4	AMOUNT DIS- BURSED IN 2011 5	DEBT SERVICE COST DUE & PAYABLE IN 2011		DEBT SERVICE COST PAID IN 2011				AMOUNT UNPAID AS AT 31.12.11 10 = (4+5+6b)-9	GUYANA DOLLAR EQ- UIVALENT 31.12.11 11	TERMS AND CONDITIONS OF LOAN	
					PRIN- CIPAL 6	INTEREST 7	PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
							PRIN- CIPAL 7	INT 8	PRIN- CIPAL 8	INT 9				
<b>B/F</b>		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	<b>14,156,508</b>	
Third Road Project ( Hard Portion) 2 / OR (Equity R)	USD	9,102	7,010	0	460	280	460	280	0	0	740	6,550	1,347,074	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	0	0	200	200	10,000	2,056,602	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	11,270 0	1,421 0	0 0	245 0	0 0	13 0	0 0	232 0	245 0	12,691 0	2,610,033 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	11,177 0	975 0	745 0	694 0	745 0	253 0	0 0	441 0	1,439 0	11,407 0	2,345,965 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	4,125	0	220	165	220	165	0	0	385	3,905	803,103	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	4,125	0	220	165	220	165	0	0	385	3,905	803,103	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	325	0	87	5	87	5	0	0	92	238	48,947	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	81	0	81	0	0	81	3,249	668,190	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	3,467	0	217	139	217	139	0	0	356	3,250	668,396	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	105	146	105	146	0	0	251	3,475	714,669	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	9,453	0	0	189	0	189	0	0	189	9,453	1,944,105	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	442	0	30	9	30	9	0	0	39	412	84,732	Repayment shall be in 80 equal or approx. equal & consecutive quarterly installments on each due date commencing on the first due date after the expiry of 5 years following the date of disbursement of the loan.
<b>C/F</b>													<b>28,251,427</b>	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	ORIGINAL AMOUNT OF LOAN 3	UNPAID AS AT 01.01.11 4	DIS- BURSED IN 2011 5	DUE & PAYABLE IN 2011		PAYMENT		DEBT RELIEF		TOTAL PAYMENT & DEBT RELIEF 9=7+8	UNPAID AS AT 31.12.11 10 = (4+5+6b)-9	DOLLAR EQ- UIVALENT 31.12.11 11	TERMS AND CONDITIONS OF LOAN
					PRIN- CIPAL 6	INTEREST 7	PRIN- CIPAL 7	INT 8	PRIN- CIPAL 8	INT 9				
					a	b	a	b	a	b				
<b>B/F</b>		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		<b>28,251,427</b>
Enhancement of Tech.,Voc.,Edu. Training Prog (TVET) 18 SFR-GUY	USD	7,500	1105	3,505	0	28	0	8	0	20	28	4,610	948,093	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.
Community Roads Impronegment Programme 06/SFR-GUY	USD	4,015	0	494	10	0	10	0	0	0	10	484	99,540	Repayment shall be in 80 equal quarterly payment commencing on 1st Jan 2016 & ends 1st Oct 2040
Community Roads Impronegment Programme 06/SFR-OCR	USD	12,277	0	1,669	0	0	0	0	0	0	0	1,669	343,247	Repayment shall be in 80 equal quarterly payment commencing on 1st Jan 2016 & ends 1st Oct 2040
<b>INTER-AMERICAN DEVELOPMENT BANK (IDB)</b>														
Health Care Delivery Programme Loan No. 544-SF/GY	USD	1,257	335	0	42	6	42	6	0	0	48	293	60,258	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	507	0	53	10	53	10	0	0	63	454	93,370	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	11,361 45,522	0	413 1,655	225 902	413 1,655	225 902	0	0	638 2,557	10,948 43,867	2,251,567 116,537	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	5,414 717 2,000 362	0	190 25 70 13	111 15 41 7	190 25 70 13	111 15 41 7	0	0	301 40 111 20	5,224 692 1,930 349	1,074,369 139,540 68,683 92,938	Loan to be repaid in 60 equal semi-annual installments.
Transportation - Loan No. 1042- 1 /SF-GY	USD XEU	20,200	0 9,783	0	0 331	0 194	0 331	0 194	0	0	0 525	0 9,452	0 2,517,059	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	1,824	0	62	36	62	36	0	0	98	1,762	362,373	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	6,516 87 2,519	0	221 3 85	129 2 50	221 3 85	129 2 50	0	0	350 5 135	6,295 84 2,434	1,294,631 22,369 648,172	This loan shall be completely repaid in 60 semiannual installments. The first shall be paid on 2010-12-14
<b>C/F</b>														<b>38,384,173</b>

NAME OF CREDITOR/ LOAN	REVISED/ ORIGINAL	AMOUNT UNPAID	AMOUNT DIS-	DEBT SERVICE COST DUE & PAYABLE IN 2011	DEBT SERVICE COST PAID IN 2011		TOTAL	AMOUNT UNPAID	GUYANA DOLLAR EQ-
					PAYMENT	DEBT RELIEF			
					2	31			

LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	CURR ENCY 2	AMOUNT OF LOAN 3	AS AT 01.01.11 4	BURSED IN 2011 5	PRIN- CIPAL a	INTEREST		PRIN- CIPAL a	INT		PRIN- CIPAL a	INT		PAYMENT & DEBT RELIEF 9=7+8	AS AT 31.12.11 10 = (4+5+6b)-9	UIVALENT 31.12.11 11	TERMS AND CONDITIONS OF LOAN
						6	b		7	b		8	b				
<b>B/F</b>		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		<b>38,384,173</b>
Georgetown Sewerage and Water Rehabilitation Loan No. 1047/SF-GY	USD XEU	27,000	12,730 123	0 0	432 4	252 2	432 4	252 2	0 0	0 0	684 6	12,298 119	2,529,209 31,690	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	368		12	7	12	7	0	0	19	356	73,215	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	2,788,957	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 41	0 0 0	65 16 41	0 0 0	0 0 0	65 16 41	6,524 1,593 4,194	1,341,727 424,214 845,709	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	16,698 2,022	0 0	0 0	167 30	0 0	167 30	0 0	0 0	167 30	16,698 2,022	3,434,113 538,457	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	198 52 954	0 0 0	198 52 954	0 0 0	0 0 0	198 52 954	19,819 5,220 95,434	4,075,979 1,052,599 253,529	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	897,090	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	568,856	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	22,728	272	0	230	0	230	0	0	230	23,000	4,730,184	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	1,051,746	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	1,874,592 546,666 21,980 123,839	Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 30/7/2044 and 2% per annum thereafter.			
New Amsterdam Road Project Loan No.1554/SF-GY	USD XEU	37,300	36,173 843	0 0	0 0	361 8	0 0	361 8	0 0	0 0	361 8	36,173 843	7,439,345 224,490	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 6 Dec. 2015 and last installment 6 June 2045.			
<b>C/F</b>																	<b>73,252,358</b>

NAME OF CREDITOR/ LOAN IDENTIFICATION/	LOAN CURR	REVISED/ ORIGINAL AMOUNT	AMOUNT UNPAID AS AT	AMOUNT DIS- BURSED	DEBT SERVICE COST		DEBT SERVICE COST PAID IN 2011				AMOUNT UNPAID AS AT	GUYANA DOLLAR EQ- UIVALENT	
					DUE & PAYABLE IN 2011		PAYMENT		DEBT RELIEF				TOTAL PAYMENT
					PRIN-	INT	PRIN-	INT	PRIN-	INT			

DESCRIPTION OF LOAN 1	ENCY 2	OF LOAN 3	01.01.11 4	IN 2011 5	CIPAL		CIPAL		CIPAL		& DEBT RELIEF 9=7+8	31.12.11	31.12.11	TERMS AND CONDITIONS OF LOAN	
					a	b	a	b	a	b		10 =	11		
												(4+5+6b)-9			
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	73,252,358	
Agriculture Support Services Prog Loan No. 1558/SF-GY	USD	22,500	9,715	4,156	0	136	0	136	0	0	136	13,871	2,852,712	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	620,477	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	7461	1,308	0	128	0	128	0	0	128	8,769	1,803,434	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	7925	0	115	0	115	0	0	115	15,000	3,084,902	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	3097	2,369	0	67	0	67	0	0	67	5,466	1,124,138	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	8,027	33	0	130	0	130	0	0	130	8,060	1,657,621	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	3,616	923	0	62	0	62	0	0	62	4,539	933,491	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	8,120	4,311	0	137	0	137	0	0	137	12,431	2,556,561	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 31 July. 2017 and last installment 31 Jan 2047. and int at 1% per annum until the 31st Jan 2017 and 2% thereafter	
Transport Infrastructure Rehab. Prog. Loan No. 1803/SF- GY	USD	27,000	10,314	4,099	0	168	0	168	0	0	168	14,413	2,964,180	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 11Jan. 2018 and last installment 11 July 2047. and int at 1% per annum until the 11st Jan 2017 and 2% thereafter	
Agricultural Export Diversification Programme Loan No 1929/BL - GY	USD	10,450	2353	2,212	0	114	0	114	0	0	114	4,565	938,839	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	
Agricultural Export Diversification Programme Loan No 1929/BL - GY	USD	10,450	2353	2,212	0	114	0	114	0	0	114	4,565	938,839	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	
C/F														92,727,553	

NAME OF CREDITOR/ LOAN IDENTIFICATION/	LOAN CURR	REVISED/ ORIGINAL AMOUNT	AMOUNT UNPAID AS AT	AMOUNT DIS- BURSED	DEBT SERVICE COST DUE & PAYABLE IN 2011		DEBT SERVICE COST PAID IN 2011				AMOUNT UNPAID AS AT	GUYANA DOLLAR EQ- UIVALENT	
					PRIN-	INT	PAYMENT		DEBT RELIEF				TOTAL PAYMENT
							PRIN-	INT	PRIN-	INT			

DESCRIPTION OF LOAN 1	ENCY 2	OF LOAN 3	01.01.11 4	IN 2011 5	CIPAL		INTEREST		CIPAL		CIPAL		& DEBT RELIEF 9=7+8	31.12.11 10 = (4+5+6b)-9	31.12.11 11	TERMS AND CONDITIONS OF LOAN
					a	b	a	b	a	b	a	b				
					'000	'000	'000	'000	'000	'000	'000	'000				
<b>B/F</b>															<b>92,727,553</b>	
Power Sector Support Programme Loan No 1938/ BL - GY	USD	6,000	3,500	2,500	0	112	0	112	0	0	112	6,000	1,233,961	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	6,000	3,500	2,500	0	112	0	112	0	0	112	6,000	1,233,961	The borrower shall repaid this loan in 60 semiannually equal and consecutive installments first installment due in 2014 and last in 2049		
Financial Sector Reform Prog. 2091/ BL - GY Fixed	USD	2,500	2,500	0	0	141	0	141	0	0	141	2,500	514,150	The borrower shall repaid this loan in 60 semiannually equal and consecutive installments first installment due in 2015 and last in 2050		
Financial Sector Reform Prog. 2091/ BL - GY Fixed	USD	2,500	2,500	0	0	141	0	141	0	0	141	2,500	514,150	This loan shall be repaid by 60 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 first installment due in 2015 and last due in 2050		
Urban Development of Housing Prog. 2102 / BL - GY	USD	13,950	4863	3,068	0	220	0	220	0	0	220	7,931	1,631,091	This loan shall be repaid by 60 consecutive and equal installment the 1st inatallment due 6 yrs from the date of this contract and the last 30 yrs from the said date first installment due in 2014 and last due in 2050		
Urban Development of Housing Prog. 2102 / BL - GY	USD	13,950	4863	3,068	0	220	0	220	0	0	220	7,931	1,631,091	This loan shall be repaid by 80 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 first installment due in 2011 and last due in 2050		
Transportation Rehab Project 2215 / BL-GY	USD	12,400	1761	2111	0	53	0	53	0	0	53	3,872	796,316	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 9th Nov 2011 and last installment 9th Nov 2050. and int at 1% per annum until the 10th aniversary and 2% thereafter		
Transportation Rehab Project 2215 / BL-GY	USD	12,400	1761	2111	0	53	0	53	0	0	53	3,872	796,316	The borrower shall repaid this loan in 60 semiannually equal and consecutive installments first installment due in 2011 and last in 2050		
Capital Markets Prog. 2235 / BL - GY	USD	2,500	2,500	0	0	126	0	126	0	0	126	2,500	514,150	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		
Capital Markets Prog. 2235 / BL - GY	USD	2,500	2,500	0	0	126	0	126	0	0	126	2,500	514,150	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		
Health Sector Reform Prog. 2270 / BL-GY	USD	2,500	654	38	0	14	0	14	0	0	14	692	142,317	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		
Health Sector Reform Prog. 2270 / BL-GY	USD	2,500	654	38	0	14	0	14	0	0	14	692	142,317	The borrower shall repaid this loan in 60 semiannually equal and consecutive installments first installment due in 2014 and last in 2049		
<b>C/F</b>															<b>102,391,524</b>	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	LOAN CURR ENCY	REVISED/ ORIGINAL AMOUNT OF LOAN	AMOUNT UNPAID AS AT 01.01.11	AMOUNT DIS- BURSED IN 2011	DEBT SERVICE COST DUE & PAYABLE IN 2011		DEBT SERVICE COST PAID IN 2011				AMOUNT UNPAID AS AT 31.12.11	GUYANA DOLLAR EQ- UIVALENT 31.12.11	TERMS AND CONDITIONS OF LOAN	
					PRIN- CIPAL	INTEREST	PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT
							PRIN- CIPAL	INT	PRIN- CIPAL	INT				



1	2	3	4	5	6		7		8		RELIEF	10 =	11	
					a	b	a	b	a	b	9=7+8	(4+5+6b)-9		
		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
<b>B/F</b>													<b>102,391,524</b>	
Water and Sanitation Rehab. Proj. 2326 / BL- GY	USD	1,000	365	635	0	6	0	6	0	0	6	1,000	205,660	The borrower shall repay this loan in 60 semiannually equal and consecutive installments first installment due in 2015 and last in 2050
Water and Sanitation Rehab. Proj. 2326 / BL- GY	USD	1,000	365	635	0	6	0	6	0	0	6	1,000	205,660	This loan shall be repaid by 60 consecutive and equal installment the 1st inatallment 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 2050
Water and Sanitation Rehab. Proj. 2428 / BL- GY	USD	4,750	0	455	0	10	0	10	0	0	10	455	93,575	This loan shall be repaid by 60 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 first installment due in 2014 and last due in 2050
Water and Sanitation Rehab. Proj. 2428 / BL- GY	USD	4,750	0	455	0	10	0	10	0	0	10	455	93,575	This loan shall be repaid by 80 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 first installment due in 2011 and last due in 2050
Private Sector Deveolpment Prog. 2441 / BL - GY	USD	2,500	2500	0	0	114	0	114	0	0	114	2,500	514,150	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 9th Nov 2011 and last installment 9th Nov 2050. and int at 1% per annum until the 10th aniversary and 2% thereafter
Private Sector Deveolpment Prog. 2441 / BL - GY	USD	2,500	2500	0	0	114	0	114	0	0	114	2,500	514,150	The borrower shall repay this loan in 60 semiannually equal and consecutive installments first installment due in 2011 and last in 2050
Transportation Rehab. Proj. 2454 / BL- GY	USD	10,000	0	2,004	0	21	0	21	0	0	21	2,004	412,143	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 35 yrs from the said date
Transportation Rehab. Proj. 2454 / BL- GY	USD		0	2004	0	21	0	21	0	0	21	2,004	412,143	This loan shall be repaid by consqutive and equal installment the 1st inatallment due 5 yrs from the date of this contract and the last 40 yrs from the said date
Linden Water Supply Rehabilitattion Prog 2535 BL-GY	USD	6,000	0	100	0	0	0	0	0	0	0	100	20,566	This loan shall be repaid by consqutive and equal installment the 1st inatallment due 5 yrs from the date of this contract and the last 40 yrs from the said date
Linden Water Supply Rehabilitattion Prog 2535 BL-GY	USD	6,000	0	100	0	0	0	0	0	0	0	100	20,566	This loan shall be repaid by consqutive and equal installment the 1st inatallment due 5 yrs from the date of this contract and the last 40 yrs from the said date
New Energy Programme 2567 BL-GY	USD	2,500	0	0	0	0	0	0	0	0	0	0	0	This loan shall be repaid by consqutive and equal installment the 1st inatallment due 5 yrs from the date of this contract and the last 40 yrs from the said date
New Energy Programme 2567 BL-GY	USD	2,500	0	0	0	0	0	0	0	0	0	0	0	This loan shall be repaid by consqutive and equal installment the 1st inatallment due 5 yrs from the date of this contract and the last 40 yrs from the said date
<b>C/F</b>													<b>104,883,713</b>	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.11 4	AMOUNT DIS- BURSED IN 2011 5	DEBT SERVICE COST DUE & PAYABLE IN 2011		DEBT SERVICE COST PAID IN 2011				AMOUNT UNPAID AS AT 31.12.11 10 =	GUYANA DOLLAR EQ- UIVALENT 31.12.11 11	TERMS AND CONDITIONS OF LOAN	
					PRIN- CIPAL 6	INTEREST 6	PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 7
							PRIN- CIPAL 7	INT 7	PRIN- CIPAL 8	INT 8				

					a	b	a	b	a	b	9=7+8	(4+5+6b)-9		
		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
<b>B/F</b>														<b>104,883,713</b>
<b>INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT</b>														
CAD/Guyana (Poor Rural Communities Support Services Project 436 - GY	SDR	7,300	5,744	0	221	43	221	43	0	0	264	5,523	1,731,514	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	12,151	0	608	120	0	0	608	120	728	11,543	2,373,935	Principal repayment shall be made semi-annually commencing 2001/02/16.
OPEC Fund for International Development 1058 H	USD	7,500	7,500	0	375	74	0	0	375	74	449	7,125	1,465,329	Repayment of 40 equal and consecutive semi-annual instalments. Cmmencing 2011-01-15 and ending
Rescheduling of Guyana Debt/ Trinidad & Tobago.	USD	55,979	46,390	0	3,081	1,479	3,081	1,479	0	0	4,560	43,309	8,906,936	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 6,685	552,198 6,685	The Bonds are fixed dated with maturity date of 12 years and 1 day. Interest is payable annually at 5%
<b>United States Agency for Int. Dev. PI 480 for 1999</b>	USD	7,000	915	0	48	23	48	23	0	0	71	867	178,307	Principal repayment commence 2004-12-30 and ending 2030-12-30
Rehabilitation of the Bauxite Industry Sysmin - 3663/Gua/P	XEU	10,496	8,262	0	386	82	386	82	0	0	468	7,876	2,097,371	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	3,149	0	629	63	629	63	0	0	692	2,520	671,074	Loan to be repaid by 15 equal annual installments on 10th Dec. 2001 ending 10th Dec. 2015.
Financing Project (READ) IFAD 742 - GY	SDR	1,850	444	90	0	1	0	1	0	0	1	534	167,414	Repayment of this loan shall be made semi-annually on 15/06 and 15/12 beginning 2018 and ending June 2047
<b>Non- Paris Club Creditors</b>														
Yugoslavia Credit Agreement	USD	1,175	1,199	0	0	15	0	0	0	0	0	1,214	249,671	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	25,713	0	0	476	0	0	0	0	0	26,189	1,452,726	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	12,847	0	0	338	0	0	0	0	0	13,185	2,711,629	Repayable 1996 to 1998 at 7.5%.
Kuwait	USD	10,768	65,521	0	0	2,842	0	0	0	0	0	68,363	14,059,546	Repayable 1982 to 1993 at 7.5% to 10.8%.
Libya	USD	10,000	40,909	0	0	294	0	0	0	0	0	41,203	8,473,816	Repayable 1981 to 1993 at varying interest rates.
Russia	USD	278	276	0	0	0	0	0	0	0	0	276	56,762	Principal is repaid on 23-03 and 23-09 beginning 23/09/86 - 92 and only on 23/09 in 1993.
<b>C/F</b>														<b>150,038,627</b>

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.11 4	AMOUNT DIS- BURSED IN 2011 5	DEBT SERVICE COST DUE & PAYABLE IN 2011		DEBT SERVICE COST PAID IN 2011				AMOUNT UNPAID AS AT 31.12.11 10 = (4+5+6b)-9	GUYANA DOLLAR EQ- UIVALENT 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				
					a	b	a	b	a	b				



<b>B/F</b>													<b>170,057,228</b>	
PetroCaribe Agreement-7th shipment 2007	USD	872	838	0	34	8	34	8	0	0	42	804	165,351	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	879	0	36	9	36	9	0	0	45	843	173,372	Repayment of 32 installments to be paid once each year commencing 2010-09-11 & ending 2032-09-11
PetroCaribe Agreement-9th shipment 2007	USD	1,177	1,131	0	46	11	46	11	0	0	57	1,085	223,141	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	449	0	18	4	18	4	0	0	22	431	88,640	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	916	0	37	9	37	9	0	0	46	879	180,775	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	1,778	0	73	18	73	18	0	0	91	1,705	350,651	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	1,790	0	73	18	73	18	0	0	91	1,717	353,118	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	1,305	0	53	13	53	13	0	0	66	1,252	257,487	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	1,589	0	65	16	65	16	0	0	81	1,524	313,426	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	841	0	34	8	34	8	0	0	42	807	165,968	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	1,618	0	66	16	66	16	0	0	82	1,552	319,185	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	1,131	0	46	11	46	11	0	0	57	1,085	223,141	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	1,244	0	51	12	51	12	0	0	63	1,193	245,353	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	809	0	33	8	33	8	0	0	41	776	159,592	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	1,211	0	49	12	49	12	0	0	61	1,162	238,977	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	1,671	0	68	17	68	17	0	0	85	1,603	329,673	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	2,177	0	89	22	89	22	0	0	111	2,088	429,418	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
<b>C/F</b>													<b>174,274,495</b>	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.11 4	AMOUNT DIS- BURSED IN 2011 5	DEBT SERVICE COST DUE & PAYABLE IN 2011		DEBT SERVICE COST PAID IN 2011				AMOUNT UNPAID AS AT 31.12.11 10 = 9=7+8 (4+5+6b)-9	GUYANA DOLLAR EQ- UIVALENT 31.12.11 11	TERMS AND CONDITIONS OF LOAN	
							PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF
					PRIN- CIPAL 6	INTEREST 7	PRIN- CIPAL 8	INT 9	PRIN- CIPAL 10	INT 11				
					a	b	a	b	a	b				
		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		



PetroCaribe Agreement-17th shipment 2008	USD	1,775	1,775	0	70	18	70	18	0	0	88	1,705	350,651	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-18th shipment 2008	USD	2,614	2,614	0	103	26	103	26	0	0	129	2,511	516,413	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-19th shipment 2008	USD	2,575	2,575	0	101	26	101	26	0	0	127	2,474	508,803	Repayment of 32 installments to be paid once each year commencing 2010-11-30 & ending 2032-11-30
PetroCaribe Agreement-20th shipment 2008	USD	3,043	3,043	0	120	31	120	31	0	0	151	2,923	601,145	Repayment of 32 installments to be paid once each year commencing 2010-12-08 & ending 2032-12-08
PetroCaribe Agreement-21st shipment 2008	USD	2,622	2,622	0	103	26	103	26	0	0	129	2,519	518,058	Repayment of 32 installments to be paid once each year commencing 2010-12-10 & ending 2032-12-10
PetroCaribe Agreement-22nd shipment 2008	USD	2,663	2,663	0	105	27	105	27	0	0	132	2,558	526,079	Repayment of 32 installments to be paid once each year commencing 2010-12-19 & ending 2032-12-19
PetroCaribe Agreement-23rd shipment 2008	USD	2,671	2,671	0	105	27	105	27	0	0	132	2,566	527,724	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-24th shipment 2008	USD	2,870	2,870	0	113	29	113	29	0	0	142	2,757	567,005	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-25th shipment 2008	USD	3,234	3,234	0	127	33	127	33	0	0	160	3,107	638,986	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-26th shipment 2008	USD	2,827	2,827	0	111	29	111	29	0	0	140	2,716	558,573	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-27th shipment 2008	USD	2,540	2,540	0	100	26	100	26	0	0	126	2,440	501,811	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-28st shipment 2008	USD	2,686	2,686	0	105	27	105	27	0	0	132	2,581	530,809	Repayment of 32 installments to be paid once each year commencing 2010-11-30 & ending 2032-11-30
PetroCaribe Agreement-29th shipment 2008	USD	4,353	4,353	0	171	44	171	44	0	0	215	4,182	860,071	Repayment of 32 installments to be paid once each year commencing 2010-12-08 & ending 2032-12-08
PetroCaribe Agreement-30th shipment 2008	USD	2,321	2,321	0	91	23	91	23	0	0	114	2,230	458,622	Repayment of 32 installments to be paid once each year commencing 2010-12-10 & ending 2032-12-10
PetroCaribe Agreement-31st shipment 2008	USD	3,613	3,613	0	0	0	0	0	-	0	0	3,613	743,050	Repayment of 32 installments to be paid once each year commencing 2010-12-19 & ending 2032-12-19
PetroCaribe Agreement-32nd shipment 2008	USD	1,755	1,755	0	0	0	0	0	-	0	0	1,755	360,934	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-33rd shipment 2008	USD	1,444	1,444	0	0	0	0	0	-	0	0	1,444	296,973	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-34th shipment 2008 C/F	USD	1,603	1,603	0	0	0	0	0	-	0	0	1,603	329,673	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
													<b>189,277,815</b>	

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							PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
					PRIN- CIPAL	INTEREST	PRIN- CIPAL	INT	PRIN- CIPAL	INT				
					a	b	a	b	a	b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		<b>189,277,815</b>	

PetroCaribe Agreement-35th shipment 2008	USD	1,275	1,275	0	0	0	0	0	0	-	0	0	1,275	262,217	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-36th shipment 2008	USD	1,456	1,456	0	0	0	0	0	0	-	0	0	1,456	299,441	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
PetroCaribe Agreement-37th shipment 2008	USD	866	866	0	0	0	0	0	0	-	0	0	866	178,102	Repayment of 32 installments to be paid once each year commencing 2010-11-30 & ending 2032-11-30
PetroCaribe Agreement-38th shipment 2008	USD	807	807	0	0	0	0	0	0	-	0	0	807	165,968	Repayment of 32 installments to be paid once each year commencing 2010-12-08 & ending 2032-12-08
PetroCaribe Agreement-38th shipment 2008	USD	184	184	0	0	0	0	0	0	-	0	0	184	37,841	Repayment of 32 installments to be paid once each year commencing 2010-12-10 & ending 2032-12-10
PetroCaribe Agreement-39th shipment 2008	USD	632	632	0	0	0	0	0	0	-	0	0	632	129,977	Repayment of 32 installments to be paid once each year commencing 2010-12-10 & ending 2032-12-10
<b>2009 Shipments</b>															
PetroCaribe Agreement-01st shipment 2009	USD	478	478	0	0	0	0	0	0	0	0	0	478	98,306	Repayment of 23 installments to be paid once each year commencing 2012-02-16 & ending 2034-02-16
	USD	68	68	0	0	0	0	0	0	0	0	0	68	13,985	
PetroCaribe Agreement-02nd shipment 2009	USD	392	392	0	0	0	0	0	0	0	0	0	392	80,619	Repayment of 23 installments to be paid once each year commencing 2012-03-09 & ending 2034-03-09
PetroCaribe Agreement-03 rd shipment 2009	USD	642	642	0	0	0	0	0	0	0	0	0	642	132,034	Repayment of 23 installments to be paid once each year commencing 2012-03-13 & ending 2034-03-13
	USD	72	72	0	0	0	0	0	0	0	0	0	72	14,808	
PetroCaribe Agreement-04th shipment 2009	USD	959	959	0	0	0	0	0	0	0	0	0	959	197,228	Repayment of 23 installments to be paid once each year commencing 2012-04-09 & ending 2034-04-09
PetroCaribe Agreement-5th shipment 2009	USD	1,091	1,091	0	0	0	0	0	0	0	0	0	1,091	224,375	Repayment of 23 installments to be paid once each year commencing 2012-04-16 & ending 2034-04-16
PetroCaribe Agreement-06th shipment 2009	USD	1,133	1,133	0	0	0	0	0	0	0	0	0	1,133	233,013	Repayment of 23 installments to be paid once each year commencing 2012-04-29 & ending 2034-04-29
PetroCaribe Agreement-07th shipment 2009	USD	1,406	1,406	0	0	0	0	0	0	0	0	0	1,406	289,158	Repayment of 23 installments to be paid once each year commencing 2012-05-09 & ending 2034-05-09
PetroCaribe Agreement-08th shipment 2009	USD	1,002	1,002	0	0	0	0	0	0	0	0	0	1,002	206,071	Repayment of 23 installments to be paid once each year commencing 2012-05-12 & ending 2034-05-12
PetroCaribe Agreement-09th shipment 2009	USD	1,146	1,146	0	0	0	0	0	0	0	0	0	1,146	235,687	Repayment of 23 installments to be paid once each year commencing 2012-05-25 & ending 2034-05-25
PetroCaribe Agreement-10th shipment 2009	USD	1,723	1,723	0	0	0	0	0	0	0	0	0	1,723	354,352	Repayment of 23 installments to be paid once each year commencing 2012-06-07 & ending 2034-06-07
PetroCaribe Agreement-11th shipment 2009	USD	1,420	1,420	0	0	0	0	0	0	0	0	0	1,420	292,037	Repayment of 23 installments to be paid once each year commencing 2012-06-18 & ending 2034-06-18
C/F													<b>192,723,034</b>		

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							PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
					PRIN- 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		
PetroCaribe Agreement-12th shipment	USD	1,236	1,236	0	0	0	0	0	0	0	0	1,236	254,196	Repayment of 23 installments to be paid once each

2009														year commencing 2012-07-01 & ending 2034-07-01	
PetroCaribe Agreement-13th shipment 2009	USD	939	939	0	0	0	0	0	0	0	0	0	939	193,115	Repayment of 23 installments to be paid once each year commencing 2012-07-09 & ending 2034-07-09
PetroCaribe Agreement-14th shipment 2009	USD	950	950	0	0	0	0	0	0	0	0	0	950	195,377	Repayment of 23 installments to be paid once each year commencing 2012-07-15 & ending 2034-07-15
PetroCaribe Agreement-15th shipment 2009	USD	1,821	1,821	0	0	0	0	0	0	0	0	0	1,821	374,507	Repayment of 23 installments to be paid once each year commencing 2012-07-27 & ending 2034-07-27
PetroCaribe Agreement-16th shipment 2009	USD	1,082	1,082	0	0	0	0	0	0	0	0	0	1,082	222,524	Repayment of 23 installments to be paid once each year commencing 2012-07-29 & ending 2034-07-29
PetroCaribe Agreement-17th shipment 2009	USD	1,443	1,443	0	0	0	0	0	0	0	0	0	1,443	296,768	Repayment of 23 installments to be paid once each year commencing 2012-08-20 & ending 2034-08-20
PetroCaribe Agreement-18th shipment 2009	USD	1,189	1,189	0	0	0	0	0	0	0	0	0	1,189	244,530	Repayment of 23 installments to be paid once each year commencing 2012-09-02 & ending 2034-09-02
PetroCaribe Agreement-19th shipment 2009	USD	1,555	1,555	0	0	0	0	0	0	0	0	0	1,555	319,802	Repayment of 23 installments to be paid once each year commencing 2012-09-14 & ending 2034-09-14
PetroCaribe Agreement-20th shipment 2009	USD	1,683	1,683	0	0	0	0	0	0	0	0	0	1,683	346,126	Repayment of 23 installments to be paid once each year commencing 2012-10-20 & ending 2034-10-20
PetroCaribe Agreement-21st shipment 2009	USD	2,346	2,346	0	0	0	0	0	0	0	0	0	2,346	482,479	Repayment of 23 installments to be paid once each year commencing 2012-10-27 & ending 2034-10-27
PetroCaribe Agreement-22nd shipment 2009	USD	1,734	1,734	0	0	0	0	0	0	0	0	0	1,734	356,615	Repayment of 23 installments to be paid once each year commencing 2012-11-14 & ending 2034-11-14
PetroCaribe Agreement-23rd shipment 2009	USD	1,486	1,486	0	0	0	0	0	0	0	0	0	1,486	305,611	Repayment of 23 installments to be paid once each year commencing 2012-12-02 & ending 2034-12-02
PetroCaribe Agreement-24th shipment 2009	USD	2,307	2,307	0	0	0	0	0	0	0	0	0	2,307	474,458	Repayment of 23 installments to be paid once each year commencing 2012-12-01 & ending 2034-12-01
PetroCaribe Agreement-25th shipment 2009	USD	1,547	1,547	0	0	0	0	0	0	0	0	0	1,547	318,156	Repayment of 23 installments to be paid once each year commencing 2012-12-25 & ending 2034-12-25
<b>2010 Shipments</b>															
PetroCaribe Agreement- 1st shipment 2010	USD	2,449	2,449	0	0	0	0	0	0	0	0	0	2,449	503,662	Repayment of 23 installments to be paid once each year commencing 2012-12-02 & ending 2034-12-02
PetroCaribe Agreement- 2nd shipment 2010	USD	906	906	0	0	0	0	0	0	0	0	0	906	186,328	Repayment of 23 installments to be paid once each year commencing 2012-12-01 & ending 2034-12-01
<b>C/F</b>														<b>197,797,287</b>	

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					PRIN- CIPAL 6	INTEREST 7	PAYMENT		DEBT RELIEF					
							PRIN- CIPAL a	INT b	PRIN- CIPAL a	INT b				
B/F														
PetroCaribe Agreement- 3rd shipment 2010	USD	1,492	1,492	0	0	0	0	0	0	0	0	1,492	306,845	Repayment of 23 installments to be paid once each year commencing 2012-12-25 & ending 2034-12-25



PetroCaribe Agreement- 4th shipment 2010	USD	2,282	2,282	0	0	0	0	0	0	0	0	0	2,282	469,316	Repayment of 23 installments to be paid once each year commencing 2012-12-02 & ending 2034-12-02
PetroCaribe Agreement- 5th shipment 2010	USD	1,512	1,512	0	0	0	0	0	0	0	0	0	1,512	310,958	Repayment of 23 installments to be paid once each year commencing 2012-12-01 & ending 2034-12-01
PetroCaribe Agreement- 6th shipment 2010	USD	1,708	1,708	0	0	0	0	0	0	0	0	0	1,708	351,268	Repayment of 23 installments to be paid once each year commencing 2012-12-25 & ending 2034-12-25
PetroCaribe Agreement- 7th shipment 2010	USD	2,358	2,358	0	0	0	0	0	0	0	0	0	2,358	484,947	Repayment of 23 installments to be paid once each year commencing 2012-12-02 & ending 2034-12-02
PetroCaribe Agreement- 8th shipment 2010	USD	1,582	1,582	0	0	0	0	0	0	0	0	0	1,582	325,354	Repayment of 23 installments to be paid once each year commencing 2012-12-01 & ending 2034-12-01
	USD	141	141	0	0	0	0	0	0	0	0	0	141	28,998	
PetroCaribe Agreement- 9th shipment 2010	USD	1,796	1,796	0	0	0	0	0	0	0	0	0	1,796	369,366	Repayment of 23 installments to be paid once each year commencing 2012-12-25 & ending 2034-12-25
PetroCaribe Agreement- 10th shipment 2010	USD	1,792	1,792	0	0	0	0	0	0	0	0	0	1,792	368,543	Repayment of 23 installments to be paid once each year commencing 2012-12-02 & ending 2034-12-02
PetroCaribe Agreement- 11th shipment 2010	USD	2,092	2,092	0	0	0	0	0	0	0	0	0	2,092	430,241	Repayment of 23 installments to be paid once each year commencing 2012-12-01 & ending 2034-12-01
PetroCaribe Agreement- 12th shipment 2010	USD	1,317	1,317	0	0	0	0	0	0	0	0	0	1,317	270,854	Repayment of 23 installments to be paid once each year commencing 2012-12-25 & ending 2034-12-25
PetroCaribe Agreement- 13th shipment 2010	USD	1,396	1,396	0	0	0	0	0	0	0	0	0	1,396	287,102	Repayment of 23 installments to be paid once each year commencing 2012-12-01 & ending 2034-12-01
PetroCaribe Agreement-14th shipment 2010	USD	2,230	2,230	0	0	0	0	0	0	0	0	0	2,230	458,622	Repayment of 23 installments to be paid once each year commencing 2012-12-25 & ending 2034-12-25
PetroCaribe Agreement-15th shipment 2009	USD	1,314	1,314	0	0	0	0	0	0	0	0	0	1,314	270,237	Repayment of 23 installments to be paid once each year commencing 2012-12-01 & ending 2034-12-01
PetroCaribe Agreement- 16th shipment 2010	USD	1,743	1,743	0	0	0	0	0	0	0	0	0	1,743	358,466	Repayment of 23 installments to be paid once each year commencing 2012-12-02 & ending 2034-12-02
PetroCaribe Agreement- 17th shipment 2010	USD	2,178	2,178	0	0	0	0	0	0	0	0	0	2,178	447,928	Repayment of 23 installments to be paid once each year commencing 2012-12-01 & ending 2034-12-01
PetroCaribe Agreement- 18th shipment 2010	USD	1,730	1,730	0	0	0	0	0	0	0	0	0	1,730	355,792	Repayment of 23 installments to be paid once each year commencing 2012-12-25 & ending 2034-12-25
PetroCaribe Agreement- 19th shipment 2010	USD	1,444	1,444	0	0	0	0	0	0	0	0	0	1,444	296,973	Repayment of 23 installments to be paid once each year commencing 2012-12-02 & ending 2034-12-02
C/F														<b>203,989,097</b>	

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					PRIN- CIPAL 6 a	INTEREST 7 b	PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
							PRIN- CIPAL 8 a	INT 9 b	PRIN- CIPAL a	INT b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
PetroCaribe Agreement- 20th shipment 2010	USD	2,535	2,535	0	0	0	0	0	0	0	0	2,535	521,349	Repayment of 23 installments to be paid once each year commencing 2012-12-01 & ending 2034-12-01

PetroCaribe Agreement- 21st shipment 2010	USD	791	791	0	0	0	0	0	0	0	0	0	791	162,677	Repayment of 23 installments to be paid once each year commencing 2012-12-25 & ending 2034-12-25
PetroCaribe Agreement-22nd shipment 2010	USD	2,331	2,331	0	0	0	0	0	0	0	0	0	2,331	479,394	Repayment of 23 installments to be paid once each year commencing 2012-12-02 & ending 2034-12-02
PetroCaribe Agreement- 23rd shipment 2010	USD	2,344	2,344	0	0	0	0	0	0	0	0	0	2,344	482,067	Repayment of 23 installments to be paid once each year commencing 2012-12-01 & ending 2034-12-01
PetroCaribe Agreement-24th shipment 2010	USD	1,255	1,255	0	0	0	0	0	0	0	0	0	1,255	258,104	Repayment of 23 installments to be paid once each year commencing 2012-12-25 & ending 2034-12-25
PetroCaribe Agreement- 25th shipment 2010	USD	2,116	2,116	0	0	0	0	0	0	0	0	0	2,116	435,177	Repayment of 23 installments to be paid once each year commencing 2012-12-02 & ending 2034-12-02
<b>2011 Shipments</b>															
PetroCaribe Agreement-01st shipment 2011	USD	2,625	0	2,625	0	0	0	0	0	0	0	0	2,625	539,858	Repayment of 23 installments to be paid once each year commencing 2012-04-29 & ending 2034-04-29
PetroCaribe Agreement-02nd shipment 2011	USD	2,188	0	2,188	0	0	0	0	0	0	0	0	2,188	449,984	Repayment of 23 installments to be paid once each year commencing 2012-05-09 & ending 2034-05-09
PetroCaribe Agreement-03rd shipment 2011	USD	3,648	0	3,648	0	0	0	0	0	0	0	0	3,648	750,248	Repayment of 23 installments to be paid once each year commencing 2012-05-12 & ending 2034-05-12
PetroCaribe Agreement-04th shipment 2011	USD	2,636	0	2,636	0	0	0	0	0	0	0	0	2,636	542,120	Repayment of 23 installments to be paid once each year commencing 2012-05-25 & ending 2034-05-25
PetroCaribe Agreement-05th shipment 2011	USD	3,745	0	3,745	0	0	0	0	0	0	0	0	3,745	770,197	Repayment of 23 installments to be paid once each year commencing 2012-06-07 & ending 2034-06-07
PetroCaribe Agreement-06th shipment 2011	USD	3,253	0	3,253	0	0	0	0	0	0	0	0	3,253	669,013	Repayment of 23 installments to be paid once each year commencing 2012-06-18 & ending 2034-06-18
PetroCaribe Agreement-07th shipment 2011	USD	3,679	0	3,679	0	0	0	0	0	0	0	0	3,679	756,624	Repayment of 23 installments to be paid once each year commencing 2012-07-01 & ending 2034-07-01
PetroCaribe Agreement-08th shipment 2011	USD	4,458	0	4,458	0	0	0	0	0	0	0	0	4,458	916,833	Repayment of 23 installments to be paid once each year commencing 2012-07-09 & ending 2034-07-09
PetroCaribe Agreement-09th shipment 2011	USD	3,696	0	3,696	0	0	0	0	0	0	0	0	3,696	760,120	Repayment of 23 installments to be paid once each year commencing 2012-07-15 & ending 2034-07-15
PetroCaribe Agreement-10th shipment 2011	USD	4,099	0	4,099	0	0	0	0	0	0	0	0	4,099	843,001	Repayment of 23 installments to be paid once each year commencing 2012-07-27 & ending 2034-07-27
PetroCaribe Agreement-11th shipment 2011	USD	3,196	0	3,196	0	0	0	0	0	0	0	0	3,196	657,290	Repayment of 23 installments to be paid once each year commencing 2012-07-29 & ending 2034-07-29
<b>C/F</b>													<b>213,983,153</b>		

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.11 4	AMOUNT DIS- BURSED IN 2011 5	DEBT SERVICE COST DUE & PAYABLE IN 2011		DEBT SERVICE COST PAID IN 2011				AMOUNT UNPAID AS AT 31.12.11 10 = (4+5+6b)-9	GUYANA DOLLAR EQ- UIVALENT 11	TERMS AND CONDITIONS OF LOAN	
					PRIN- CIPAL 6 a	INTEREST 7 b	PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
							PRIN- CIPAL 8 a	INT 9 b	PRIN- CIPAL 10 a	INT 11 b				
<b>B/F</b>													<b>213,983,153</b>	
PetroCaribe Agreement-12th shipment 2011	USD	3,263	0	3,263	0	0	0	0	0	0	0	3,263	671,069	Repayment of 23 installments to be paid once each year commencing 2012-08-20 & ending 2034-08-20
PetroCaribe Agreement-13th shipment	USD	3,864	0	3,864	0	0	0	0	0	0	0	3,864	794,671	Repayment of 23 installments to be paid once each

2011														year commencing 2012-09-02 & ending 2034-09-02
PetroCaribe Agreement-14th shipment 2011	USD	2,590	0	2,590	0	0	0	0	0	0	0	2,590	532,660	Repayment of 23 installments to be paid once each year commencing 2012-09-14 & ending 2034-09-14
PetroCaribe Agreement-15th shipment 2011	USD	4,321	0	4,321	0	0	0	0	0	0	0	4,321	888,658	Repayment of 23 installments to be paid once each year commencing 2012-10-20 & ending 2034-10-20
PetroCaribe Agreement-16th shipment 2011	USD	2,642	0	2,642	0	0	0	0	0	0	0	2,642	543,354	Repayment of 23 installments to be paid once each year commencing 2012-10-27 & ending 2034-10-27
PetroCaribe Agreement-17th shipment 2011	USD	1,906	0	1,906	0	0	0	0	0	0	0	1,906	391,988	Repayment of 23 installments to be paid once each year commencing 2012-11-14 & ending 2034-11-14
PetroCaribe Agreement-18th shipment 2011	USD	4,166	0	4,166	0	0	0	0	0	0	0	4,166	856,780	Repayment of 23 installments to be paid once each year commencing 2012-04-29 & ending 2034-04-29
PetroCaribe Agreement-19th shipment 2011	USD	2,790	0	2,790	0	0	0	0	0	0	0	2,790	573,792	Repayment of 23 installments to be paid once each year commencing 2012-05-09 & ending 2034-05-09
PetroCaribe Agreement-20th shipment 2011	USD	2,885	0	2,885	0	0	0	0	0	0	0	2,885	593,330	Repayment of 23 installments to be paid once each year commencing 2012-05-12 & ending 2034-05-12
PetroCaribe Agreement-21st shipment 2011	USD	3,824	0	3,824	0	0	0	0	0	0	0	3,824	786,444	Repayment of 23 installments to be paid once each year commencing 2012-05-25 & ending 2034-05-25
PetroCaribe Agreement-22nd shipment 2011	USD	2,163	0	2,163	0	0	0	0	0	0	0	2,163	444,843	Repayment of 23 installments to be paid once each year commencing 2012-06-07 & ending 2034-06-07
PetroCaribe Agreement-23rd shipment 2011	USD	2,618	0	2,618	0	0	0	0	0	0	0	2,618	538,418	Repayment of 23 installments to be paid once each year commencing 2012-06-18 & ending 2034-06-18
PetroCaribe Agreement-24 shipment 2011	USD	2,510	0	2,510	0	0	0	0	0	0	0	2,510	516,207	Repayment of 23 installments to be paid once each year commencing 2012-07-01 & ending 2034-07-01
PetroCaribe Agreement-25th shipment 2011	USD	2,338	0	2,338	0	0	0	0	0	0	0	2,338	480,833	Repayment of 23 installments to be paid once each year commencing 2012-07-09 & ending 2034-07-09
PetroCaribe Agreement-26th shipment 2011	USD	4,069	0	4,069	0	0	0	0	0	0	0	4,069	836,831	Repayment of 23 installments to be paid once each year commencing 2012-07-15 & ending 2034-07-15
PetroCaribe Agreement-27th shipment 2011	USD	1,802	0	1,802	0	0	0	0	0	0	0	1,802	370,600	Repayment of 23 installments to be paid once each year commencing 2012-07-27 & ending 2034-07-27
PetroCaribe Agreement-28th shipment 2011	USD	2,531	0	2,531	0	0	0	0	0	0	0	2,531	520,526	Repayment of 23 installments to be paid once each year commencing 2012-07-29 & ending 2034-07-29
<b>C/F</b>													<b>224,324,157</b>	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.11 4	AMOUNT DIS- BURSED IN 2011 5	DEBT SERVICE COST DUE & PAYABLE IN 2011		DEBT SERVICE COST PAID IN 2011				AMOUNT UNPAID AS AT 31.12.11 10 = (4+5+6b)-9	GUYANA DOLLAR EQ- UIVALENT 11	TERMS AND CONDITIONS OF LOAN	
							PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
					PRIN- CIPAL	INTEREST	PRIN- CIPAL	INT	PRIN- CIPAL	INT				
					a	b	a	b	a	b				
<b>B/F</b>		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	<b>224,324,157</b>		
PetroCaribe Agreement-29th shipment 2011	USD	6,211	0	2,611	0	0	0	0	0	0	2,611	536,979	Repayment of 23 installments to be paid once each year commencing 2012-08-20 & ending 2034-08-20	

PetroCaribe Agreement-30th shipment 2011	USD	3,819	0	3,819	0	0	0	0	0	0	0	0	3,819	785,416	Repayment of 23 installments to be paid once each year commencing 2012-09-02 & ending 2034-09-02
PetroCaribe Agreement-31st shipment 2011	USD	2,253	0	2,253	0	0	0	0	0	0	0	0	2,253	463,352	Repayment of 23 installments to be paid once each year commencing 2012-09-14 & ending 2034-09-14
PetroCaribe Agreement-32nd shipment 2011	USD	2,475	0	2,475	0	0	0	0	0	0	0	0	2,475	509,009	Repayment of 23 installments to be paid once each year commencing 2012-10-20 & ending 2034-10-20
PetroCaribe Agreement-33rd shipment 2011	USD	1,479	0	1,479	0	0	0	0	0	0	0	0	1,479	304,171	Repayment of 23 installments to be paid once each year commencing 2012-10-27 & ending 2034-10-27
PetroCaribe Agreement-34th shipment 2011	USD	2,644	0	2,644	0	0	0	0	0	0	0	0	2,644	543,765	Repayment of 23 installments to be paid once each year commencing 2012-11-14 & ending 2034-11-14
PetroCaribe Agreement-35th shipment 2011	USD	2,352	0	2,352	0	0	0	0	0	0	0	0	2,352	483,713	Repayment of 23 installments to be paid once each year commencing 2012-04-29 & ending 2034-04-29
<b>GRAND TOTAL</b>														<b>227,950,563</b>	

**NB**

Please note that adjustments to the disbursed outstanding debt due to the rice trade agreement signed on October 2009

**ANALYSIS OF PUBLIC DEBT  
BY CURRENCIES AS AT 31ST DECEMBER 2011**

NO.	DESCRIPTION	RATE AT 31-12-2011	NO. OF UNITS OF CURRENCY OUTSTANDING	G\$'000 EQUIVALENT
1	UNITED STATES DOLLARS (US\$)	205.66016	960,403	197,516,635
2	JAPANESE YEN (JPK)	2.65659	139,301	370,066
3	POUND STERLING (GBP)	318.35164	410	130,524
4	SPECIAL DRAWING RIGHTS (SDR)	313.50980	12,580	3,943,953
5	CANADIAN DOLLAR (CAD)	201.64738	12,926	2,606,494
6	EUROPEAN CURRENCY UNITS (XEU)	266.29906	30,676	8,168,990
7	YUAN RENMINBIS (CNY)	32.37210	422,972	13,692,492
8	UAE DIRHAMS (AED)	55.47086	26,189	1,452,726
9	SWEDISH KRONA (SEK)	29.72153	0	0
10	DANISH KRONES (DKK)	35.58700	1,930	68,683
11	SWISS FRANCS (SFR)	217.8911	0	0
	GRAND TOTAL			227,950,563

**STATEMENT OF PUBLIC DEBT  
EQUATED ANNUITY DEBENTURES 2011**

DESCRIPTION 1	AUTHORITY 2	DATE OF FIRST INSTALMENT 3	DATE OF FINAL INSTALMENT 4	DUE DATE OF INSTALMENT 5	AMOUNT OF LOAN 31-12-10 6	LOAN MADE IN 2011 7	AMOUNT OF LOAN 31-12-11 (8)=(6)+(7) 8	AMOUNT RE-PAID AT 31-12-10 9	AMOUNT RE-PAID IN 2011 10	AMOUNT RE-PAID AT 31-12-11 (11)=(9)+(10) 11	AMOUNT OUT-STANDING AT 31-12-10 (12)=(6)-(9) 12	AMOUNT OUT-STANDING AT 31-12-11 (13)=(8)-(11) 13
Government of Guyana debenture to National Paint Co. (1997)	Loan Act 11 of 73	30-11-91	31-05-97	31-5 & 30-11	\$'000 3,485	\$'000 -	\$'000 3,485	\$'000 1,405	\$'000 -	\$'000 1,405	\$'000 2,080	\$'000 2,080
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for \$25,000,000 Guyana Dollars Each 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	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 - E 39	General Loan Act 74-04	15-Mar 2008	On Demand	1st April 1st October	975,000	-	975,000	-	-	-	975,000	975,000
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for \$25,000,000 Guyana Dollars Each 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
<b>TOTAL</b>					2,928,485	0	2,928,485	1,405	975,000	976,405	2,927,080	1,952,080

**STATEMENT OF PUBLIC DEBT  
NON - INTEREST BEARING DEBENTURE 2011**

DESCRIPTION (1)	AMOUNT OF LOAN (2)	LOAN MADE IN 2011 (3)	AMOUNT OF LOAN AT 31 - 12 - 11 (4)=(2)+(3)	AMOUNT REPAID AT 31-12-10 (5)	AMOUNT REPAID IN 2011 (6)	AMOUNT REPAID AT 12/31/2011 (7)=(5)+(6)	AMOUNT OUT- STANDING 12/31/2010 (8)=(3)-(6)	AMOUNT OUT- STANDING 12/31/2011 (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
<b>TOTAL</b>	<b>45,965,511</b>	<b>-</b>	<b>45,965,511</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,965,511</b>	<b>45,965,511</b>

**STATEMENT OF PUBLIC DEBT**  
**INTERNAL - UNFUNDED**  
**VARIABLE INTEREST RATES DEBENTURES 2011**

DESCRIPTION 1	AUTH- ORITY 2	DATE OF FIRST INSTAL- MENT 3	AMOUNT OF LOAN 6	LOAN MADE IN 2011 7	AMOUNT OF LOAN 31-12-11 (8)=(6)+(7)	AMOUNT REPAID AT 31-12-10 9	AMOUNT REPAID IN 2011 10	AMOUNT REPAID AT 31-12-11 (11)=(9)+(10)	AMOUNT OUT- STANDING AT 31-12-2010 (12)=(6)-(9)	AMOUNT OUT- STANDING AT 31-12-11 (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
<b>TOTAL</b>			<b>3,898,537</b>	<b>-</b>	<b>3,898,537</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,898,537</b>	<b>3,898,537</b>



**STATEMENT OF PUBLIC DEBT  
INTERNAL LOANS 2011 - UNFUNDED**

DESCRIPTION 1	CURRENCY LOAN 2	DATE OF FINAL INSTAL- MENT 3	ORIGINAL OF LOAN AMOUNT 4	AMOUNT OF 31-12-10 LOAN 5	LOAN MADE IN 2011 6	AMOUNT OF 31-12-11 LOAN 7=(5)+(6)	AMOUNT RE-PAID AT 31-12-10 8	AMOUNT RE-PAID IN 2011 9	AMOUNT RE-PAID 31-12-11 AT 10=(8)+(9)	AMOUNT OUT- AT 31-12-10 STANDING 11=(5)-(8)	AMOUNT OUT- AT 31-12-11 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 1,446	\$'000 170	\$'000 1,616	\$'000 2,554	\$'000 2,384	\$'000 490,294
Guymine Bonds- Domestic B3/6/11	USD Euro	May-06 May-06	20,089 3,928	20,089 3,928	0 0	20,089 3,928	5,576 0	14,513 3,928	20,089 3,928	14,513 3,928	- -	0
<b>TOTAL</b>												490,294

**STATEMENT OF PUBLIC DEBT  
TREASURY BILLS OUTSTANDING FOR 2011**

DATE OF ISSUE	ISSUE NO.	DESCRIPTION	SUBSCRIBED AMOUNT	FACE VALUE
		<u>91 Days</u>	G\$ '000	G\$ '000
18.11.2011	593	Treasury Bill issued in 2011	3,479,520	3,500,000
	593	Treasury Bill issued in 2011	205,093	206,300
		Sub-Total	----- 3,684,613	----- 3,706,300
18.11.2011	K114	Treasury Bill issued in 2011	549,119	552,350
23.12.2011	K115	Treasury Bill issued in 2011	444,186	446,800
		Sub-Total	----- 993,305	----- 999,150
		Total (91 Days & K Series)	----- 4,677,918	----- 4,705,450
		<u>182-365 Days</u>		
182	15.07.2011	Treasury Bill# A235	2,470,075	2,500,000
	16.09.2011	Treasury Bill# A236	2,967,090	3,000,000
	11.11.2011	Treasury Bill# A237	3,951,586	4,000,000
	02.12.2011	Treasury Bill# A238	251,314	254,400
		Sub Total	----- 9,640,065	----- 9,754,400
365	14.01.2011	Treasury Bill# B 352	4,822,990	5,000,000
	14.01.2011	Treasury Bill# B 352	410,051	425,100
	28.01.2011	Treasury Bill# B 353	3,868,909	4,000,000
	04.01.2011	Treasury Bill# B 354	4,850,175	5,000,000
	11.02.2011	Treasury Bill# B 355	2,913,935	3,000,000
	18.02.2011	Treasury Bill# B 356	3,893,240	4,000,000
	25.02.2011	Treasury Bill# B 357	2,923,629	3,000,000
	04.03.2011	Treasury Bill# B 358	4,873,826	5,000,000
	21.04.2011	Treasury Bill# B 359	5,853,472	6,000,000
C/F			----- 34,410,227	----- 35,425,100

DATE	ISSUE	DESCRIPTION	SUBSCRIBED	FACE VALUE
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OF ISSUE	NO.		AMOUNT	FACE VALUE
			G\$ '000	G\$ '000
B/F			34,410,227	35,425,100
	20.05.2011	Treasury Bill# B 360	730,968	749,250
	25.05.2011	Treasury Bill# B 361	3,945,619	4,044,300
	03.06.2011	Treasury Bill# B 362	5,854,616	6,000,000
	08.06.2011	Treasury Bill# B 363	224,963	230,550
	29.07.2011	Treasury Bill# B 364	5,861,085	6,000,000
	28.05.2011	Treasury Bill# B 365	4,891,622	5,000,000
	12.08.2011	Treasury Bill# B 366	3,429,452	3,500,000
	19.08.2011	Treasury Bill# B 367	3,922,360	4,000,000
	16.09.2011	Treasury Bill# B 368	2,152,450	2,200,000
	14.10.2011	Treasury Bill# B 369	2,937,030	3,000,000
	28.10.2011	Treasury Bill# B 370	3,707,786	3,800,000
	25.11.2011	Treasury Bill# B 371	1,952,052	2,000,000
	16.12.2011	Treasury Bill# B 372	4,874,672	5,000,000
	16.12.2011	Treasury Bill# B 372	355,849	365,000
	16.12.2011	Treasury Bill# B 372	2,748,669	2,819,350
		Sub-Total	81,999,420	84,133,550
		Total (182 & 365 days)	91,639,485	93,887,950
		Grand Total	96,317,403	98,593,400

**SCHEDULE OF ISSUANCE AND EXTINGUISHMENT OF ALL LOANS  
AS AT 31 DECEMBER 2011**

DESCRIPTION	AMOUNT	AMOUNT	LOANS	TOTAL	AMOUNT	AMOUNT	BALANCE
	OF LOAN (1)	OUTSTANDING AT 1.1.2011 (2)	MADE DURING 2011 (3)	(2)+(3)=(4)	REPAID DURING 2011 (5)	WRITTEN OFF DURING 2011 (6)	OUTSTANDING AT 31.12.2011 (4)-(7)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b><u>PUBLIC CORPORATIONS AND BOARDS</u></b>							
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	7,242,220	6,952,929	15,966,364	22,919,293	0	0	22,919,293
<b>TOTAL</b>	<b>13,893,084</b>	<b>13,603,228</b>	<b>15,966,364</b>	<b>29,569,592</b>	<b>0</b>	<b>0</b>	<b>29,569,592</b>

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 2011**

Type of Deposit	Amount 2011	Amount 2010
	\$'000	\$'000
Dependents Pension Fund	482,908	501,269
Sugar Industry Welfare Committee	50,691	50,691
Sugar Industry Labour Welfare Fund	1,253,467	1,317,186
Sugar Industry Rehabilitation Fund	72,043	72,043
Sugar Industry Price Stabilization Fund	87,326	87,326
Miscellaneous	2,274,887	2,198,505
<b>Total</b>	<b>4,221,322</b>	<b>4,227,020</b>

Type of Advance	Amount 2011	Amount 2010
	\$'000	\$'000
Personal	670,955	744,873
Auto Advance	137,882	144,819
Guyana Gold Board	6,278,190	4,658,721
Imprest & Cash on Hand	741,641	637,710
Deposit Fund Advance Warrants	200,697	198,138
Crown Agents	375,638	332,790
Statutory and Other Bodies	1,554,456	1,554,456
<b>Total</b>	<b>9,959,459</b>	<b>8,271,507</b>

HON. DR. A. SINGH  
MINISTER OF FINANCE

COL. J. PERSAUD  
ACCOUNTANT GENERAL (ag.)

**SCHEDULE OF GOVERNMENT GUARANTEES  
AS AT 31 DECEMBER 2011**

NAME OF GOVERNMENT AGENCY	LENDING AGENCY	OUTSTANDING LIABILITY AT 31.12.2011
		G\$'000
Guyana Transport Services Ltd.	Bank of India	45,368
Guyana Telecommunications Corporation	ITT World Comm. Inc.	165,272
TOTAL		----- 210,640 =====

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 2011**

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	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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		1,832,504	(2,473)	0	1,830,031	0	1,830,031	1,830,031	1,824,865	5,166	5,166
6111	Administrative	6,900	0	0	6,900	0	6,900	6,900	6,900	0	0
6113	Other Technical & Craft Skilled	3,588	(890)	0	2,698	0	2,698	2,698	2,698	0	0
6114	Clerical & Office Support	4,110	(379)	0	3,731	0	3,731	3,731	3,731	0	0
6115	Semi-Skilled Operatives & Unskilled	7,990	(426)	0	7,564	0	7,564	7,564	7,564	0	0
6116	Contracted Employees	30,537	1,568	0	32,105	0	32,105	32,105	32,105	0	0
6131	Other Direct Labour Costs	1,207	(68)	0	1,139	0	1,139	1,139	1,139	0	0
6133	Benefits & Allowances	3,377	(899)	0	2,478	0	2,478	2,478	2,478	0	0
6134	National Insurance	2,046	(600)	0	1,446	0	1,446	1,446	1,446	0	0
6221	Drugs & Medical Supplies	190	0	0	190	0	190	190	190	0	0
6222	Field Material & Supplies	200	0	0	200	0	200	200	200	0	0
6223	Office Materials and Supplies	6,200	0	0	6,200	0	6,200	6,200	6,199	1	1
6224	Print & Non-Print Materials	2,400	0	0	2,400	0	2,400	2,400	2,393	7	7
6231	Fuel and Lubricants	25,000	16,873	0	41,873	0	41,873	41,873	41,871	2	2
6241	Rental of Buildings	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
6242	Maintenance of Buildings	23,000	(6,205)	0	16,795	0	16,795	16,795	16,710	85	85
6243	Janitorial & Cleaning Supplies	3,700	0	0	3,700	0	3,700	3,700	3,696	4	4
6255	Maintenance of Other Infrastructure	3,101	(500)	0	2,601	0	2,601	2,601	2,582	19	19
6261	Local Travel and Subsistence	1,200	(671)	0	529	0	529	529	310	219	219
6263	Postage Telex & Cablegrams	900	(424)	0	476	0	476	476	176	300	300
6264	Vehicle Spares & Service	26,000	(4,387)	0	21,613	0	21,613	21,613	21,186	427	427
6271	Telephone Charges	28,000	(4,000)	0	24,000	0	24,000	24,000	24,000	0	0
6272	Electricity Charges	90,000	11,215	0	101,215	0	101,215	101,215	101,165	50	50
6273	Water Charges	6,000	0	0	6,000	0	6,000	6,000	5,925	75	75
6281	Security Services	7,094	(500)	0	6,594	0	6,594	6,594	5,949	645	645
6282	Equipment Maintenance	9,900	(7,000)	0	2,900	0	2,900	2,900	2,666	234	234
6283	Cleaning & Extermination Services	9,000	(2,152)	0	6,848	0	6,848	6,848	6,725	123	123
6284	Other	66,130	0	0	66,130	0	66,130	66,130	66,130	0	0
6293	Refreshment and Meals	3,197	0	0	3,197	0	3,197	3,197	3,192	5	5
6294	Other	9,000	0	0	9,000	0	9,000	9,000	8,967	33	33
6302	Training (including Scholarships)	376,254	(3,028)	0	373,226	0	373,226	373,226	373,160	66	66
6321	Subsid & Cont to Local Org	1,063,283	0	0	1,063,283	0	1,063,283	1,063,283	1,060,412	2,871	2,871

MR. O. SHARIFF  
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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		379,086	6,000	0	385,086	25,500	410,586	410,586	408,725	1,861	1,861
6113	Other Technical & Craft Skilled	539	0	0	539	0	539	539	539	0	0
6114	Clerical & Office Support	959	0	0	959	0	959	959	959	0	0
6115	Semi-Skilled Operatives & Unskilled	1,217	0	0	1,217	0	1,217	1,217	1,217	0	0
6116	Contracted Employees	240,083	2,381	0	242,464	0	242,464	242,464	241,275	1,189	1,189
6117	Temporary Employees	21,563	(2,014)	0	19,549	0	19,549	19,549	19,549	0	0
6131	Other Direct Labour Costs	86	7	0	93	0	93	93	93	0	0
6133	Benefits & Allowances	555	(282)	0	273	0	273	273	273	0	0
6134	National Insurance	235	(91)	0	144	0	144	144	144	0	0
6222	Field Material & Supplies	320	180	0	500	0	500	500	500	0	0
6223	Office Materials and Supplies	4,027	0	0	4,027	0	4,027	4,027	4,027	0	0
6224	Print & Non-Print Materials	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6243	Janitorial & Cleaning Supplies	540	0	0	540	0	540	540	538	2	2
6261	Local Travel and Subsistence	7,000	(3,178)	0	3,822	0	3,822	3,822	3,638	184	184
6263	Postage Telex & Cablegram	150	0	0	150	0	150	150	150	0	0
6265	Other Transport, Travel & Post	7,000	1,099	0	8,099	0	8,099	8,099	8,099	0	0
6281	Security Services	30,114	(9,269)	0	20,845	0	20,845	20,845	20,845	0	0
6282	Equipment Maintenance	5,300	(491)	0	4,809	0	4,809	4,809	4,700	109	109
6283	Cleaning & Extermination Services	210	87	0	297	0	297	297	239	58	58
6284	Other	13,000	2,883	0	15,883	0	15,883	15,883	15,814	69	69
6291	National & Other Events	8,688	0	0	8,688	25,500	34,188	34,188	34,001	187	187
6293	Refreshment and Meals	15,000	3,393	0	18,393	0	18,393	18,393	18,386	7	7
6294	Other	20,000	11,295	0	31,295	0	31,295	31,295	31,239	56	56

MR. O. SHARIFF  
HEAD OF BUDGET AGENCY



**AGENCY 01 - OFFICE OF THE PRESIDENT  
PROGRAMME 014 - PUBLIC POLICY & PLANNING  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		57,491	(3,526)	0	53,965	0	53,965	53,965	53,529	436	436
6116	Contracted Employees	25,394	(13,528)	0	11,866	0	11,866	11,866	11,866	0	0
6221	Drugs & Medical Supplies	30	0	0	30	0	30	30	29	1	1
6222	Field Material & Supplies	500	(348)	0	152	0	152	152	23	129	129
6223	Office Materials and Supplies	4,000	(2,777)	0	1,223	0	1,223	1,223	976	247	247
6224	Print & Non-Print Materials	2,600	(2,000)	0	600	0	600	600	597	3	3
6261	Local Travel and Subsistence	5,400	(5,039)	0	361	0	361	361	357	4	4
6272	Electricity Charges	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	650	3	0	653	0	653	653	625	28	28
6284	Other	18,217	20,191	0	38,408	0	38,408	38,408	38,406	2	2
6291	National & Other Events	500	0	0	500	0	500	500	478	22	22
6293	Refreshment and Meals	200	(28)	0	172	0	172	172	172	0	0
6294	Other	0		0	0	0	0	0	0	0	0

MR. O. SHARIFF  
HEAD OF BUDGET AGENCY

**AGENCY 02 - OFFICE OF PRIME MINISTER  
PROGRAMME 021 - PRIME MINISTER'S SECRETARIAT  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		167,758	0	0	167,758	1,537,650	1,705,408	1,703,411	1,699,783	5,625	3,628
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	2,325	173	0	2,498	0	2,498	2,498	2,498	0	0
6115	Semi-Skilled Operatives & Unskilled	2,040	141	0	2,181	0	2,181	2,181	2,181	0	0
6116	Contracted Employees	18,346	(358)	0	17,988	0	17,988	16,600	16,600	1,388	0
6131	Other Direct Labour Costs	320	0	0	320	0	320	318	318	2	0
6133	Benefits & Allowances	320	30	0	350	0	350	343	343	7	0
6134	National Insurance	328	14	0	342	0	342	342	342	0	0
6221	Drugs & Medical Supplies	43	0	0	43	0	43	43	40	3	3
6222	Field Material & Supplies	45	0	0	45	0	45	45	44	1	1
6223	Office Materials and Supplies	1,623	(600)	0	1,023	0	1,023	1,023	1,019	4	4
6224	Print & Non-Print Materials	2,176	(100)	0	2,076	0	2,076	2,076	2,033	43	43
6231	Fuel and Lubricants	3,150	1,025	0	4,175	1,200	5,375	4,775	4,700	675	75
6242	Maintenance of Buildings	1,470	0	0	1,470	0	1,470	1,470	1,470	0	0
6243	Janitorial and Cleaning Supplies	436	100	0	536	0	536	536	477	59	59
6255	Maintenance of Other Infrastructure	1,312	0	0	1,312	0	1,312	1,312	962	350	350
6261	Local Travel and Subsistence	3,150	(425)	0	2,725	0	2,725	2,725	2,476	249	249
6263	Postage Telex & Cablegram	179	0	0	179	0	179	179	81	98	98
6264	Vehicle Spares and Service	3,704	(1,250)	0	2,454	0	2,454	2,454	1,558	896	896
6265	Other Transport, Travel & Postage	3,465	1,250	0	4,715	2,750	7,465	7,465	7,345	120	120
6271	Telephone Charges	3,910	0	0	3,910	0	3,910	3,910	3,910	0	0
6272	Electricity Charges	6,000	0	0	6,000	0	6,000	6,000	5,592	408	408
6273	Water Charges	900	0	0	900	0	900	900	900	0	0
6282	Equipment Maintenance	1,267	0	0	1,267	0	1,267	1,267	619	648	648
6283	Cleaning & Extermination Services	902	0	0	902	0	902	902	777	125	125
6284	Other	3,503	(500)	0	3,003	0	3,003	3,003	2,981	22	22
6291	National & Other Events	4,200	500	0	4,700	0	4,700	4,700	4,196	504	504
6293	Refreshment and Meals	2,644	0	0	2,644	0	2,644	2,644	2,621	23	23
6321	Subsid & Cont to Local Org	100,000	0	0	100,000	1,533,700	1,633,700	1,633,700	1,633,700	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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		13,063,147	35,364	1,650,624	14,749,135	0	14,749,135	14,739,193	14,710,022	39,113	29,171
6111	Administrative	5,014	(1,890)	0	3,124	0	3,124	3,095	3,095	29	0
6112	Senior Technical	4,258	337	0	4,595	0	4,595	4,595	4,595	0	0
6113	Other Technical & Craft Skilled	10,129	807	0	10,936	0	10,936	10,936	10,936	0	0
6114	Clerical & Office Support	15,375	(710)	0	14,665	0	14,665	14,524	14,524	141	0
6115	Semi-Skilled Operatives & Unskilled	3,491	143	0	3,634	0	3,634	3,591	3,529	105	62
6116	Contracted Employees	99,513	2,621	0	102,134	0	102,134	102,134	102,054	80	80
6117	Temporary Employees	489	(200)	0	289	0	289	289	289	0	0
6131	Other Direct Labour Costs	433	(328)	0	105	0	105	105	105	0	0
6133	Benefits & Allowances	4,833	(500)	0	4,333	0	4,333	4,204	4,153	180	51
6134	National Insurance	2,849	(280)	0	2,569	0	2,569	2,546	2,546	23	0
6141	Revision of Wages & Salaries	3,460,945	0	0	3,460,945	0	3,460,945	3,456,317	3,456,189	4,756	128
6221	Drugs & Medical Supplies	360	0	0	360	0	360	360	355	5	5
6222	Field Material & Supplies	400	0	0	400	0	400	400	291	109	109
6223	Office Materials and Supplies	25,000	0	0	25,000	0	25,000	25,000	24,983	17	17
6224	Print & Non-Print Materials	7,663	(2,000)	0	5,663	0	5,663	5,663	5,207	456	456
6231	Fuel and Lubricants	7,729	5,500	0	13,229	0	13,229	13,229	13,144	85	85
6242	Maintenance of Buildings	18,000	3,185	0	21,185	0	21,185	21,185	20,240	945	945
6243	Janitorial and Cleaning Supplies	4,074	0	0	4,074	0	4,074	4,074	4,073	1	1
6255	Maintenance of Other Infrastructure	2,435	400	0	2,835	0	2,835	2,835	2,758	77	77
6261	Local Travel and Subsistence	6,000	(500)	0	5,500	0	5,500	5,500	4,672	828	828
6263	Postage Telex & Cablegram	622	(100)	0	522	0	522	522	384	138	138
6264	Vehicle Spares and Service	8,000	3,500	0	11,500	0	11,500	11,500	11,448	52	52
6271	Telephone Charges	14,802	0	0	14,802	0	14,802	14,802	14,770	32	32
6272	Electricity Charges	2,474,633	40,000	1,200,000	3,714,633	0	3,714,633	3,714,633	3,713,752	881	881
6273	Water Charges	298,411	1,589	0	300,000	0	300,000	300,000	300,000	0	0
6281	Security Services	27,000	(5,000)	0	22,000	0	22,000	22,000	19,249	2,751	2,751
6282	Equipment Maintenance	14,000	(1,275)	0	12,725	0	12,725	12,725	10,635	2,090	2,090
6283	Cleaning & Extermination Services	1,535	0	0	1,535	0	1,535	1,535	654	881	881
6284	Other	35,000	35,364	0	70,364	0	70,364	70,364	62,480	7,884	7,884
6291	National & Other Events	1,200	0	0	1,200	0	1,200	1,200	1,073	127	127
6293	Refreshment and Meals	5,600	1,600	0	7,200	0	7,200	7,200	6,511	689	689

**AGENCY 03 - MINISTRY OF FINANCE**  
**PROGRAMME 031 - MINISTRY ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
6294	Other	6,000	4,000	0	10,000	0	10,000	10,000	8,229	1,771	1,771
6302	Training (including Scholarships)	8,500	(3,810)	0	4,690	0	4,690	4,690	2,370	2,320	2,320
6311	Rates and Taxes	162,085	0	0	162,085	0	162,085	162,085	159,739	2,346	2,346
6321	Subsid & Cont to Local Org	6,318,281	(47,089)	450,624	6,721,816	0	6,721,816	6,716,867	6,715,360	6,456	1,507
6322	Subsid & Cont to Intl Org	8,488	0	0	8,488	0	8,488	8,488	5,630	2,858	2,858

MR. N. REKHA  
HEAD OF BUDGET AGENCY

**AGENCY 03 - MINISTRY OF FINANCE**  
**PROGRAMME 032 -GOVERNMENT ACCOUNTING ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		3,003,856	(35,364)	104,000	3,072,492	0	3,072,492	3,036,541	3,030,822	41,670	5,719
6111	Administrative	15,855	13,528	0	29,383	0	29,383	29,230	29,220	163	10
6112	Senior Technical	2,819	72	0	2,891	0	2,891	2,891	2,891	0	0
6113	Other Technical & Craft Skilled	6,150	2,517	0	8,667	0	8,667	8,667	8,645	22	22
6114	Clerical & Office Support	27,900	(10,920)	0	16,980	0	16,980	16,980	16,968	12	12
6116	Contracted Employees	55,425	0	0	55,425	0	55,425	55,425	55,389	36	36
6117	Temporary Employees	6,059	(2,675)	0	3,384	0	3,384	3,335	3,335	49	0
6131	Other Direct Labour Costs	5,351	(2,689)	0	2,662	0	2,662	2,662	2,662	0	0
6133	Benefits & Allowances	6,204	(243)	0	5,961	0	5,961	5,961	5,961	0	0
6134	National Insurance	3,799	410	0	4,209	0	4,209	4,209	4,209	0	0
6221	Drugs & Medical Supplies	616	0	0	616	0	616	577	549	67	28
6222	Field Material & Supplies	400	0	0	400	0	400	223	69	331	154
6223	Office Materials and Supplies	12,300	0	0	12,300	0	12,300	11,500	11,499	801	1
6224	Print & Non-Print Materials	31,500	(29,000)	0	2,500	0	2,500	2,353	2,353	147	0
6231	Fuel and Lubricants	3,900	0	0	3,900	0	3,900	2,011	1,988	1,912	23
6243	Janitorial and Cleaning Supplies	2,850	0	0	2,850	0	2,850	2,285	2,285	565	0
6261	Local Travel and Subsistence	23,982	0	0	23,982	0	23,982	11,500	10,787	13,195	713
6262	Overseas Conf & Official Visits	270,000	0	0	270,000	0	270,000	257,744	257,744	12,256	0
6264	Vehicle Spares and Service	3,500	0	0	3,500	0	3,500	1,790	1,456	2,044	334
6271	Telephone Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6282	Equipment Maintenance	7,500	0	0	7,500	0	7,500	4,065	2,979	4,521	1,086
6284	Other	128,000	(28,000)	0	100,000	0	100,000	99,085	99,068	932	17
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	453	97	97
6294	Other	188,138	(87,364)	104,000	204,774	0	204,774	204,774	204,293	481	481
6302	Training (including Scholarships)	3,000	0	0	3,000	0	3,000	1,666	1,356	1,644	310
6331	Refunds of Revenues	10,000	0	0	10,000	0	10,000	10,000	7,605	2,395	2,395
6341	Non-Pensionable Employ	80,800	27,000	0	107,800	0	107,800	107,800	107,800	0	0
6342	Pension Increases	2,106,258	82,000	0	2,188,258	0	2,188,258	2,188,258	2,188,258	0	0
6343	Old Age Pension & Social Assistance	0	0	0	0	0	0	0	0	0	0

COL. J. PERSAUD  
HEAD OF BUDGET AGENCY

**AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS**  
**PROGRAMME 041 - MINISTRY ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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	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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		743,001	18,146	41,041	802,188	4,120	806,308	805,075	788,652	17,656	16,423
6111	Administrative	44,312	0	0	44,312	0	44,312	44,312	44,312	0	0
6113	Other Technical & Craft Skilled	0	909	0	909	0	909	909	909	0	0
6114	Clerical & Office Support	8,828	352	0	9,180	0	9,180	9,180	9,179	1	1
6115	Semi-Skilled Operatives & Unskilled	3,264	(30)	0	3,234	0	3,234	3,234	3,234	0	0
6116	Contracted Employees	49,949	17,966	0	67,915	0	67,915	67,915	67,915	0	0
6117	Temporary Employees	2,504	0	0	2,504	0	2,504	2,504	2,504	0	0
6131	Other Direct Labour Costs	3,966	(1,051)	0	2,915	0	2,915	2,915	2,915	0	0
6133	Benefits & Allowances	6,607	36	0	6,643	0	6,643	6,643	6,588	55	55
6134	National Insurance	4,307	(36)	0	4,271	0	4,271	4,271	4,271	0	0
6221	Drugs & Medical Supplies	70	0	0	70	0	70	70	70	0	0
6223	Office Materials and Supplies	12,000	2,400	0	14,400	0	14,400	14,400	14,385	15	15
6224	Print & Non-Print Materials	7,000	0	0	7,000	0	7,000	7,000	6,656	344	344
6231	Fuel and Lubricants	6,500	0	0	6,500	0	6,500	6,500	5,773	727	727
6241	Rental of Buildings	5,820	(4,800)	0	1,020	0	1,020	1,020	1,003	17	17
6242	Maintenance of Buildings	12,300	0	0	12,300	0	12,300	12,060	11,672	628	388
6243	Janitorial and Cleaning Supplies	3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
6261	Local Travel and Subsistence	27,000	0	0	27,000	0	27,000	26,592	26,276	724	316
6263	Postage Telex & Cablegram	7,000	206	0	7,206	0	7,206	7,206	7,037	169	169
6264	Vehicle Spares and Service	4,500	0	0	4,500	0	4,500	4,500	4,273	227	227
6265	Other Transport, Travel & Postage	23,036	(3,600)	0	19,436	0	19,436	19,436	17,006	2,430	2,430
6271	Telephone Charges	14,860	0	0	14,860	0	14,860	14,671	13,172	1,688	1,499
6272	Electricity Charges	23,700	0	0	23,700	0	23,700	23,304	16,823	6,877	6,481
6273	Water Charges	6,700	0	0	6,700	0	6,700	6,700	6,692	8	8
6281	Security Services	16,157	(5,767)	0	10,390	0	10,390	10,390	9,902	488	488
6282	Equipment Maintenance	7,000	4,425	0	11,425	0	11,425	11,425	11,235	190	190
6283	Cleaning & Extermination Services	3,050	1,200	0	4,250	0	4,250	4,250	3,564	686	686
6284	Other	15,000	7,000	0	22,000	0	22,000	22,000	20,820	1,180	1,180
6291	National & Other Events	1,300	0	0	1,300	0	1,300	1,300	995	305	305
6293	Refreshment and Meals	5,000	3,263	0	8,263	0	8,263	8,263	7,985	278	278
6294	Other	40,300	(4,563)	0	35,737	0	35,737	35,737	35,319	418	418
6302	Training (including Scholarships)	1,350	236	0	1,586	0	1,586	1,586	1,586	0	0
6322	Subsid & Cont to Intl Org	375,921	0	41,041	416,962	4,120	421,082	421,082	421,082	0	0
6331	Refunds of Revenues	200	0	0	200	0	200	200	0	200	200

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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		1,712,145	(18,146)	0	1,693,999	0	1,693,999	1,693,999	1,688,874	5,125	5,125
6111	Administrative	21,638	0	0	21,638	0	21,638	21,638	21,638	0	0
6113	Other Technical & Craft Skilled	113,543	4,048	0	117,591	0	117,591	117,591	117,591	0	0
6114	Clerical & Office Support	122,283	0	0	122,283	0	122,283	122,283	122,283	0	0
6115	Semi-Skilled Operatives & Unskilled	57,983	6,421	0	64,404	0	64,404	64,404	64,404	0	0
6116	Contracted Employees	370,645	(25,500)	0	345,145	0	345,145	345,145	345,145	0	0
6117	Temporary Employees	3,524	(1,816)	0	1,708	0	1,708	1,707	1,707	1	1
6131	Other Direct Labour Costs	32,046	(1,295)	0	30,751	0	30,751	30,751	30,748	3	3
6133	Benefits & Allowances	184,794	0	0	184,794	0	184,794	184,794	184,794	0	0
6134	National Insurance	1,614	(3)	0	1,611	0	1,611	1,611	1,611	0	0
6223	Office Materials and Supplies	12,000	0	0	12,000	0	12,000	12,000	11,419	581	581
6224	Print & Non-Print Materials	10,647	492	0	11,139	0	11,139	11,139	11,139	0	0
6231	Fuel and Lubricants	30,167	0	0	30,167	0	30,167	30,167	29,551	616	616
6241	Rental of Buildings	434,637	(3,374)	0	431,263	0	431,263	431,263	431,263	0	0
6242	Maintenance of Buildings	40,245	4,166	0	44,411	0	44,411	44,411	44,411	0	0
6243	Janitorial and Cleaning Supplies	9,501	0	0	9,501	0	9,501	9,501	8,581	920	920
6255	Maintenance of Other Infrastructure	765	0	0	765	0	765	765	765	0	0
6261	Local Travel and Subsistence	22,100	(181)	0	21,919	0	21,919	21,919	21,919	0	0
6263	Postage Telex & Cablegram	10,750	1,279	0	12,029	0	12,029	12,029	12,029	0	0
6264	Vehicle Spares and Service	22,634	962	0	23,596	0	23,596	23,596	23,596	0	0
6271	Telephone Charges	54,700	(2,559)	0	52,141	0	52,141	52,141	52,141	0	0
6272	Electricity Charges	26,800	(1,238)	0	25,562	0	25,562	25,562	24,694	868	868
6273	Water Charges	11,500	(1,552)	0	9,948	0	9,948	9,948	9,948	0	0
6281	Security Services	21,892	(4,001)	0	17,891	0	17,891	17,891	17,838	53	53
6282	Equipment Maintenance	15,310	253	0	15,563	0	15,563	15,563	15,563	0	0
6283	Cleaning & Extermination Services	6,500	445	0	6,945	0	6,945	6,945	6,945	0	0
6284	Other	11,367	6,184	0	17,551	0	17,551	17,551	17,366	185	185
6291	National & Other Events	6,000	958	0	6,958	0	6,958	6,958	6,223	735	735
6293	Refreshment and Meals	5,400	0	0	5,400	0	5,400	5,400	5,043	357	357
6294	Other	47,500	(1,427)	0	46,073	0	46,073	46,073	46,073	0	0
6322	Subsid & Cont to Intl Org	2,134	(408)	0	1,726	0	1,726	1,726	920	806	806
6311	Rates and Taxes	1,026	0	0	1,026	0	1,026	1,026	1,026	0	0
6331	Refunds of Revenues	500	0	0	500	0	500	500	500	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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		88,863	0	0	88,863	0	88,863	80,191	79,282	9,581	909
6111	Administrative	0	1,460	0	1,460	0	1,460	1,460	1,460	0	0
6112	Senior Technical	8,603	0	0	8,603	0	8,603	8,603	8,603	0	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	2,103	(874)	0	1,229	0	1,229	1,229	1,229	0	0
6115	Semi-Skilled Operatives & Unskilled	455	0	0	455	0	455	455	455	0	0
6116	Contracted Employees	15,977	(1,301)	0	14,676	0	14,676	14,676	14,676	0	0
6131	Other Direct Labour Costs	418	548	0	966	0	966	966	966	0	0
6133	Benefits & Allowances	1,173	160	0	1,333	0	1,333	1,333	1,333	0	0
6134	National Insurance	793	7	0	800	0	800	800	800	0	0
6223	Office Materials and Supplies	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6224	Print & Non-Print Materials	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6231	Fuel and Lubricants	1,100	0	0	1,100	0	1,100	0	0	1,100	0
6241	Rental of Buildings	920	0	0	920	0	920	0	0	920	0
6242	Maintenance of Buildings	1,420	0	0	1,420	0	1,420	1,420	1,420	0	0
6243	Janitorial and Cleaning Supplies	800	0	0	800	0	800	800	800	0	0
6261	Local Travel and Subsistence	3,000	0	0	3,000	0	3,000	2,600	2,350	650	250
6263	Postage Telex & Cablegram	148	0	0	148	0	148	119	119	29	0
6264	Vehicle Spares and Service	1,700	0	0	1,700	0	1,700	500	150	1,550	350
6271	Telephone Charges	3,172	0	0	3,172	0	3,172	3,172	3,172	0	0
6272	Electricity Charges	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6273	Water Charges	600	0	0	600	0	600	600	600	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 & Extermination Services	700	0	0	700	0	700	700	391	309	309
6293	Refreshment and Meals	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6294	Other	1,648	0	0	1,648	0	1,648	1,648	1,648	0	0
6322	Subsid & Cont to Intl Org	29,332	0	0	29,332	0	29,332	25,610	25,610	3,722	0

MS. E. HARPER  
HEAD OF BUDGET AGENCY



**AGENCY 09 - PUBLIC & POLICE SERVICE COMMISSION**  
**PROGRAMME 071 - NATIONAL ASSEMBLY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		730,434	0	0	730,434	0	730,434	720,251	701,046	29,388	19,205
6111	Administrative	12,956	865	0	13,821	0	13,821	13,821	13,821	0	0
6112	Senior Technical	2,539	203	0	2,742	0	2,742	2,741	2,741	1	0
6113	Other Technical & Craft Skilled	642	50	0	692	0	692	692	692	0	0
6114	Clerical & Office Support	8,062	(92)	0	7,970	0	7,970	7,969	7,969	1	0
6115	Semi-Skilled Operatives & Unskilled	4,436	273	0	4,709	0	4,709	4,709	4,709	0	0
6116	Contracted Employees	80,611	0	0	80,611	0	80,611	80,611	80,549	62	62
6131	Other Direct Labour Costs	9,291	(1,556)	0	7,735	0	7,735	7,734	7,734	1	0
6133	Benefits & Allowances	3,500	297	0	3,797	0	3,797	3,796	3,796	1	0
6134	National Insurance	2,275	(40)	0	2,235	0	2,235	2,235	2,235	0	0
6221	Drugs & Medical Supplies	100	100	0	200	0	200	200	200	0	0
6222	Field Material & Supplies	130	0	0	130	0	130	130	130	0	0
6223	Office Materials and Supplies	16,000	0	0	16,000	0	16,000	16,000	15,997	3	3
6224	Print & Non-Print Materials	4,000	(604)	0	3,396	0	3,396	3,396	2,743	653	653
6231	Fuel and Lubricants	4,300	0	0	4,300	0	4,300	4,300	2,794	1,506	1,506
6242	Maintenance of Buildings	4,590	5,207	0	9,797	0	9,797	9,797	9,586	211	211
6243	Janitorial and Cleaning Supplies	3,300	0	0	3,300	0	3,300	3,300	3,300	0	0
6255	Maintenance of Other Infrastructure	2,850	347	0	3,197	0	3,197	3,197	3,184	13	13
6261	Local Travel and Subsistence	6,000	(1,200)	0	4,800	0	4,800	4,800	4,367	433	433
6263	Postage Telex & Cablegram	150	0	0	150	0	150	119	57	93	62
6264	Vehicle Spares and Service	4,500	(1,318)	0	3,182	0	3,182	3,182	3,096	86	86
6271	Telephone Charges	3,300	0	0	3,300	0	3,300	3,300	3,100	200	200
6272	Electricity Charges	21,000	1,000	0	22,000	0	22,000	22,000	21,165	835	835
6273	Water Charges	1,200	144	0	1,344	0	1,344	1,344	1,344	0	0
6282	Equipment Maintenance	6,000	2,000	0	8,000	0	8,000	8,000	7,914	86	86
6283	Cleaning & Extermination Services	5,000	0	0	5,000	0	5,000	5,000	4,236	764	764
6284	Other	41,200	(5,226)	0	35,974	0	35,974	35,974	35,917	57	57
6292	Dietary	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	25,300	(1,500)	0	23,800	0	23,800	23,800	22,048	1,752	1,752
6294	Other	0	460	0	460	0	460	460	460	0	0
6302	Training (including Scholarships)	650	0	0	650	0	650	650	445	205	205
6321	Subsid & Cont to Intl Org	446,665	0	0	446,665	0	446,665	436,517	424,248	22,417	12,269
6322	Subsid & Cont to Intl Org	9,887	590	0	10,477	0	10,477	10,477	10,469	8	8

MR. J. JAISINGH  
HEAD OF BUDGET AGENCY

**AGENCY 09 - PUBLIC & POLICE SERVICE COMMISSION**  
**PROGRAMME 091 - PUBLIC & POLICE SERVICE COMMISSION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		48,726	0	0	48,726	0	48,726	44,182	44,118	4,608	64
6111	Administrative	9,427	0	0	9,427	0	9,427	9,152	9,149	278	3
6113	Other Technical & Craft Skilled	3,660	0	0	3,660	0	3,660	2,935	2,935	725	0
6114	Clerical & Office Support	5,009	0	0	5,009	0	5,009	2,382	2,382	2,627	0
6115	Semi-Skilled Operatives & Unskilled	926	0	0	926	0	926	916	916	10	0
6116	Contracted Employees	9,238	0	0	9,238	0	9,238	9,165	9,165	73	0
6131	Other Direct Labour Costs	1,936	0	0	1,936	0	1,936	1,766	1,766	170	0
6133	Benefits & Allowances	2,100	0	0	2,100	0	2,100	1,619	1,619	481	0
6134	National Insurance	1,245	0	0	1,245	0	1,245	1,062	1,061	184	1
6221	Drugs & Medical Supplies	25	0	0	25	0	25	25	25	0	0
6223	Office Materials and Supplies	1,670	75	0	1,745	0	1,745	1,745	1,745	0	0
6224	Print & Non-Print Materials	310	300	0	610	0	610	610	609	1	1
6231	Fuel and Lubricants	420	200	0	620	0	620	620	620	0	0
6242	Maintenance of Buildings	2,450	125	0	2,575	0	2,575	2,575	2,574	1	1
6243	Janitorial and Cleaning Supplies	399	0	0	399	0	399	399	399	0	0
6261	Local Travel and Subsistence	844	(200)	0	644	0	644	644	638	6	6
6263	Postage Telex & Cablegram	45	0	0	45	0	45	45	24	21	21
6264	Vehicle Spares and Service	230	0	0	230	0	230	230	230	0	0
6271	Telephone Charges	1,200	(300)	0	900	0	900	900	895	5	5
6272	Electricity Charges	3,120	0	0	3,120	0	3,120	3,120	3,120	0	0
6281	Security Services	489	(50)	0	439	0	439	439	420	19	19
6282	Equipment Maintenance	700	100	0	800	0	800	800	800	0	0
6283	Cleaning & Extermination Services	675	0	0	675	0	675	675	674	1	1
6284	Other	620	(250)	0	370	0	370	370	365	5	5
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	137	1	1

MR. J. JAISINGH  
HEAD OF BUDGET AGENCY

**AGENCY 10 - TEACHING SERVICE COMMISSION**  
**PROGRAMME 101 - TEACHING SERVICE COMMISSION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		63,227	1	0	63,228	0	63,228	62,330	60,734	2,494	1,596
6111	Administrative	9,028	(2,132)	0	6,896	0	6,896	6,896	6,896	0	0
6113	Other Technical & Craft Skilled	2,049	82	0	2,131	0	2,131	2,131	2,131	0	0
6114	Clerical & Office Support	7,352	(325)	0	7,027	0	7,027	7,027	7,027	0	0
6115	Semi-Skilled Operatives & Unskilled	2,119	(154)	0	1,965	0	1,965	1,965	1,965	0	0
6116	Contracted Employees	11,976	2,598	0	14,574	0	14,574	14,567	14,567	7	0
6131	Other Direct Labour Costs	1,105	145	0	1,250	0	1,250	1,250	1,250	0	0
6133	Benefits & Allowances	1,867	(213)	0	1,654	0	1,654	1,641	1,641	13	0
6134	National Insurance	1,361	0	0	1,361	0	1,361	1,300	1,300	61	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	280	3	3
6223	Office Materials and Supplies	2,930	0	0	2,930	0	2,930	2,930	2,930	0	0
6224	Print & Non-Print Materials	770	0	0	770	0	770	770	721	49	49
6231	Fuel and Lubricants	1,024	500	0	1,524	0	1,524	1,524	1,355	169	169
6242	Maintenance of Buildings	4,000	0	0	4,000	0	4,000	3,785	3,737	263	48
6243	Janitorial and Cleaning Supplies	500	0	0	500	0	500	500	500	0	0
6255	Maintenance of Other Infrastructure	1,300	0	0	1,300	0	1,300	1,200	879	421	321
6261	Local Travel and Subsistence	2,730	(500)	0	2,230	0	2,230	2,230	2,176	54	54
6263	Postage Telex & Cablegram	30	0	0	30	0	30	30	30	0	0
6264	Vehicle Spares and Service	475	0	0	475	0	475	475	288	187	187
6271	Telephone Charges	720	100	0	820	0	820	820	820	0	0
6272	Electricity Charges	500	0	0	500	0	500	380	142	358	238
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	2,768	2,248	902	520
6282	Equipment Maintenance	1,500	0	0	1,500	0	1,500	1,500	1,498	2	2
6283	Cleaning & Extermination Services	170	0	0	170	0	170	170	170	0	0
6284	Other	2,368	0	0	2,368	0	2,368	2,368	2,368	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	(100)	0	450	0	450	450	450	0	0
6322	Subsid & Cont to Intl Org	130	0	0	130	0	130	130	125	5	5

MR. P. KANDHI  
HEAD OF BUDGET AGENCY

**AGENCY 11 - GUYANA ELECTIONS COMMISSION**  
**PROGRAMME 111 - ELECTIONS COMMISSION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		1,280,564	(135,001)	0	1,145,563	0	1,145,563	1,141,016	943,258	202,305	197,758
6111	Administrative	8,452	1,018	0	9,470	0	9,470	9,470	9,470	0	0
6112	Senior Technical	13,346	1,316	0	14,662	0	14,662	14,662	14,662	0	0
6113	Other Technical & Craft Skilled	21,184	713	0	21,897	0	21,897	21,897	21,873	24	24
6114	Clerical & Office Support	153,908	721	0	154,629	0	154,629	154,629	154,538	91	91
6115	Semi-Skilled Operatives & Unskilled	26,045	(2,177)	0	23,868	0	23,868	23,868	23,804	64	64
6116	Contracted Employees	198,018	26,637	0	224,655	0	224,655	224,655	224,619	36	36
6131	Other Direct Labour Costs	3,595	1,051	0	4,646	0	4,646	4,646	4,646	0	0
6133	Benefits & Allowances	14,101	1,547	0	15,648	0	15,648	15,631	15,631	17	0
6134	National Insurance	20,460	(4,189)	0	16,271	0	16,271	16,247	16,247	24	0
6221	Drugs & Medical Supplies	1,000	0	0	1,000	0	1,000	1,000	477	523	523
6222	Field Material & Supplies	30,973	(20,000)	0	10,973	0	10,973	10,973	486	10,487	10,487
6223	Office Materials and Supplies	170,000	(75,000)	0	95,000	0	95,000	95,000	45,898	49,102	49,102
6224	Print & Non-Print Materials	14,499	0	0	14,499	0	14,499	14,499	3,954	10,545	10,545
6231	Fuel and Lubricants	18,000	0	0	18,000	0	18,000	16,232	15,854	2,146	378
6241	Rental of Buildings	44,280	0	0	44,280	0	44,280	44,280	41,476	2,804	2,804
6242	Maintenance of Buildings	5,000	0	0	5,000	0	5,000	5,000	4,832	168	168
6243	Janitorial and Cleaning Supplies	1,500	0	0	1,500	0	1,500	1,500	590	910	910
6255	Maintenance of Other Infrastructure	3,050	0	0	3,050	0	3,050	3,050	1,835	1,215	1,215
6261	Local Travel and Subsistence	40,000	0	0	40,000	0	40,000	40,000	33,815	6,185	6,185
6263	Postage Telex & Cablegram	1,503	0	0	1,503	0	1,503	1,503	417	1,086	1,086
6264	Vehicle Spares and Service	18,185	0	0	18,185	0	18,185	18,185	15,808	2,377	2,377
6265	Other Transport, Travel & Postage	45,000	(15,000)	0	30,000	0	30,000	30,000	23,435	6,565	6,565
6271	Telephone Charges	16,000	0	0	16,000	0	16,000	16,000	12,572	3,428	3,428
6272	Electricity Charges	41,160	0	0	41,160	0	41,160	41,160	27,107	14,053	14,053
6273	Water Charges	7,380	846	0	8,226	0	8,226	8,224	7,680	546	544
6281	Security Services	132,450	0	0	132,450	0	132,450	132,450	91,340	41,110	41,110
6282	Equipment Maintenance	12,855	0	0	12,855	0	12,855	12,855	8,896	3,959	3,959
6283	Cleaning & Extermination Services	4,700	0	0	4,700	0	4,700	3,200	1,229	3,471	1,971
6284	Other	136,000	(27,484)	0	108,516	0	108,516	108,516	92,706	15,810	15,810
6293	Refreshment and Meals	6,000	0	0	6,000	0	6,000	6,000	4,087	1,913	1,913
6294	Other	68,200	(25,000)	0	43,200	0	43,200	43,200	22,507	20,693	20,693
6302	Training (including Scholarships)	3,720	0	0	3,720	0	3,720	2,484	767	2,953	1,717

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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		1,751,361	135,000	0	1,886,361	0	1,886,361	1,862,430	1,636,686	249,675	225,744
6221	Drugs & Medical Supplies	480	0	0	480	0	480	480	0	480	480
6222	Field Material & Supplies	17,397	20,000	0	37,397	0	37,397	37,397	28,772	8,625	8,625
6223	Office Materials and Supplies	42,964	(10,000)	0	32,964	0	32,964	32,964	31,724	1,240	1,240
6224	Print & Non-Print Materials	6,635	75,726	0	82,361	0	82,361	82,361	78,035	4,326	4,326
6231	Fuel and Lubricants	22,000	12,000	0	34,000	0	34,000	34,000	25,186	8,814	8,814
6241	Rental of Buildings	14,450	8,000	0	22,450	0	22,450	22,450	21,592	858	858
6243	Janitorial and Cleaning Supplies	11,407	(7,000)	0	4,407	0	4,407	4,407	1,670	2,737	2,737
6261	Local Travel and Subsistence	40,000	15,000	0	55,000	0	55,000	55,000	42,571	12,429	12,429
6263	Postage Telex & Cablegram	400	0	0	400	0	400	400	7	393	393
6264	Vehicle Spares and Service	2,138	0	0	2,138	0	2,138	2,138	929	1,209	1,209
6265	Other Transport, Travel & Postage	100,000	210,000	0	310,000	0	310,000	310,000	306,682	3,318	3,318
6271	Telephone Charges	15,000	0	0	15,000	0	15,000	15,000	11,168	3,832	3,832
6272	Electricity Charges	650	0	0	650	0	650	650	119	531	531
6273	Water Charges	0	0	0	0	0	0	0	0	0	0
6281	Security Services	143,168	(92,000)	0	51,168	0	51,168	51,168	13,627	37,541	37,541
6282	Equipment Maintenance	3,872	0	0	3,872	0	3,872	3,872	136	3,736	3,736
6284	Other	300,000	(31,726)	0	268,274	0	268,274	268,274	214,082	54,192	54,192
6293	Refreshment and Meals	30,000	87,000	0	117,000	0	117,000	117,000	69,161	47,839	47,839
6294	Other	830,800	(100,000)	0	730,800	0	730,800	706,869	692,568	38,232	14,301
6302	Training (including Scholarships)	170,000	(52,000)	0	118,000	0	118,000	118,000	98,657	19,343	19,343

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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		76,799	(341)	0	76,458	0	76,458	75,458	68,063	8,395	7,395
6114	Clerical & Office Support	0	427	0	427	0	427	427	427	0	0
6116	Contracted Employees	29,385	(1,383)	0	28,002	0	28,002	28,002	28,002	0	0
6133	Benefits & Allowances	0	53	0	53	0	53	53	53	0	0
6134	National Insurance	0	32	0	32	0	32	32	32	0	0
6221	Drugs & Medical Supplies	120	0	0	120	0	120	120	110	10	10
6222	Field Material & Supplies	185	0	0	185	0	185	185	173	12	12
6223	Office Materials and Supplies	1,200	0	0	1,200	0	1,200	1,200	1,082	118	118
6224	Print & Non-Print Materials	756	563	0	1,319	0	1,319	1,319	1,309	10	10
6231	Fuel and Lubricants	4,900	0	0	4,900	0	4,900	4,900	4,597	303	303
6241	Rental of Buildings	531	0	0	531	0	531	531	254	277	277
6242	Maintenance of Buildings	240	526	0	766	0	766	766	764	2	2
6243	Janitorial and Cleaning Supplies	182	0	0	182	0	182	182	162	20	20
6261	Local Travel and Subsistence	5,000	(563)	0	4,437	0	4,437	4,437	3,422	1,015	1,015
6263	Postage Telex & Cablegram	10	0	0	10	0	10	10	0	10	10
6264	Vehicle Spares and Service	2,150	1,030	0	3,180	0	3,180	3,180	3,171	9	9
6265	Other Transport, Travel & Postage	19,200	0	0	19,200	0	19,200	18,200	18,199	1,001	1
6271	Telephone Charges	2,800	0	0	2,800	0	2,800	2,800	1,969	831	831
6272	Electricity Charges	420	0	0	420	0	420	420	156	264	264
6281	Security Services	8,515	(1,216)	0	7,299	0	7,299	7,299	3,068	4,231	4,231
6282	Equipment Maintenance	700	0	0	700	0	700	700	519	181	181
6283	Cleaning & Extermination Services	160	0	0	160	0	160	160	160	0	0
6284	Other	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	240	100	0	340	0	340	340	322	18	18
6294	Other	105	90	0	195	0	195	195	112	83	83

MR. C. CROAL  
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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		35,487	5,702	0	41,189	0	41,189	41,189	38,382	2,807	2,807
6111	Administrative	1,808	1,241	0	3,049	0	3,049	3,049	3,049	0	0
6113	Other Technical & Craft Skilled	641	(321)	0	320	0	320	320	320	0	0
6114	Clerical & Office Support	5,056	(1,030)	0	4,026	0	4,026	4,026	4,026	0	0
6115	Semi-Skilled Operatives & Unskilled	910	0	0	910	0	910	910	910	0	0
6116	Contracted Employees	7,216	1,898	0	9,114	0	9,114	9,114	9,114	0	0
6131	Other Direct Labour Costs	278	(110)	0	168	0	168	168	168	0	0
6133	Benefits & Allowances	800	(143)	0	657	0	657	657	657	0	0
6134	National Insurance	764	(103)	0	661	0	661	661	661	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 and Supplies	700	0	0	700	0	700	700	661	39	39
6224	Print & Non-Print Materials	325	0	0	325	0	325	325	311	14	14
6231	Fuel and Lubricants	1,320	0	0	1,320	0	1,320	1,320	1,142	178	178
6242	Maintenance of Buildings	5,000	3,000	0	8,000	0	8,000	8,000	8,000	0	0
6243	Janitorial and Cleaning Supplies	220	0	0	220	0	220	220	179	41	41
6255	Maintenance of Other Infrastructure	500	0	0	500	0	500	500	498	2	2
6261	Local Travel and Subsistence	220	0	0	220	0	220	220	111	109	109
6263	Postage Telex & Cablegram	10	0	0	10	0	10	10	0	10	10
6264	Vehicle Spares and Service	1,100	800	0	1,900	0	1,900	1,900	1,900	0	0
6271	Telephone Charges	870	0	0	870	0	870	870	841	29	29
6272	Electricity Charges	3,100	0	0	3,100	0	3,100	3,100	1,504	1,596	1,596
6273	Water Charges	400	0	0	400	0	400	400	0	400	400
6281	Security Services	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6282	Equipment Maintenance	720	270	0	990	0	990	990	903	87	87
6283	Cleaning & Extermination Services	220	0	0	220	0	220	220	205	15	15
6284	Other	1,234	0	0	1,234	0	1,234	1,234	1,072	162	162
6291	National & Other Events	500	0	0	500	0	500	500	460	40	40
6293	Refreshment and Meals	245	100	0	345	0	345	345	306	39	39
6294	Other	50	100	0	150	0	150	150	104	46	46

MR. C. CROAL  
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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		145,079	(5,360)	162,249	301,968	0	301,968	300,609	297,813	4,155	2,796
6111	Administrative	9,380	1,309	0	10,689	0	10,689	10,689	10,003	686	686
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	5,765	339	0	6,104	0	6,104	6,104	6,104	0	0
6131	Other Direct Labour Costs	1,620	(1,620)	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	1,391	(400)	0	991	0	991	991	991	0	0
6134	National Insurance	873	(188)	0	685	0	685	685	656	29	29
6211	Expenses Specific to Agency	85,185	4,019	0	89,204	0	89,204	89,204	89,174	30	30
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	0	50	50
6222	Field Material & Supplies	60	0	0	60	0	60	60	30	30	30
6223	Office Materials and Supplies	380	0	0	380	0	380	380	201	179	179
6224	Print & Non-Print Materials	1,500	316	0	1,816	0	1,816	1,816	1,811	5	5
6231	Fuel and Lubricants	1,000	0	0	1,000	0	1,000	1,000	919	81	81
6243	Janitorial and Cleaning Supplies	250	0	0	250	0	250	250	139	111	111
6261	Local Travel and Subsistence	750	0	0	750	0	750	750	413	337	337
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	0	15	15
6264	Vehicle Spares and Service	100	0	0	100	0	100	100	61	39	39
6271	Telephone Charges	800	0	0	800	0	800	800	719	81	81
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	450	0	0	450	0	450	450	376	74	74
6283	Cleaning & Extermination Services	30	0	0	30	0	30	30	30	0	0
6284	Other	16,000	(3,500)	0	12,500	0	12,500	12,500	11,629	871	871
6291	National & Other Events	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	80	0	0	80	0	80	80	72	8	8
6294	Other	600	0	0	600	0	600	600	598	2	2
6302	Training (including Scholarships)	13,000	(5,319)	0	7,681	0	7,681	7,522	7,470	211	52
6312	Subventions to Local Authorities	5,000	0	162,249	167,249	0	167,249	166,049	165,933	1,316	116
6322	Subsid & Cont to Intl Org	800	(316)	0	484	0	484	484	484	0	0

MR. C. CROAL  
HEAD OF BUDGET AGENCY



**AGENCY 14 - PUBLIC SERVICE MINISTRY**  
**PROGRAMME 141 - PUBLIC SERVICE MANAGEMENT**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		359,538	1	0	359,539	0	359,539	359,539	357,782	1,757	1,757
6111	Administrative	5,857	642	0	6,499	0	6,499	6,499	6,499	0	0
6112	Senior Technical	1,307	94	0	1,401	0	1,401	1,401	1,401	0	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	3,629	239	0	3,868	0	3,868	3,868	3,868	0	0
6115	Semi-Skilled Operatives & Unskilled	2,560	204	0	2,764	0	2,764	2,764	2,764	0	0
6116	Contracted Employees	63,578	(1,237)	0	62,341	0	62,341	62,341	62,339	2	2
6117	Temporary Employees	1,713	129	0	1,842	0	1,842	1,842	1,842	0	0
6131	Other Direct Labour Costs	369	110	0	479	0	479	479	479	0	0
6133	Benefits & Allowances	1,444	(55)	0	1,389	0	1,389	1,389	1,389	0	0
6134	National Insurance	1,105	(126)	0	979	0	979	979	979	0	0
6221	Drugs & Medical Supplies	62	0	0	62	0	62	62	62	0	0
6223	Office Materials and Supplies	2,000	0	0	2,000	0	2,000	2,000	1,972	28	28
6224	Print & Non-Print Materials	800	0	0	800	0	800	800	745	55	55
6231	Fuel and Lubricants	3,013	1,000	0	4,013	0	4,013	4,013	4,013	0	0
6242	Maintenance of Buildings	950	5	0	955	0	955	955	955	0	0
6243	Janitorial and Cleaning Supplies	816	0	0	816	0	816	816	815	1	1
6261	Local Travel and Subsistence	4,740	0	0	4,740	0	4,740	4,740	4,738	2	2
6263	Postage Telex & Cablegram	241	(5)	0	236	0	236	236	83	153	153
6264	Vehicle Spares and Service	2,224	1,916	0	4,140	0	4,140	4,140	4,140	0	0
6271	Telephone Charges	3,180	0	0	3,180	0	3,180	3,180	3,180	0	0
6272	Electricity Charges	6,000	(2,052)	0	3,948	0	3,948	3,948	3,948	0	0
6273	Water Charges	1,440	0	0	1,440	0	1,440	1,440	1,440	0	0
6281	Security Services	8,386	376	0	8,762	0	8,762	8,762	8,762	0	0
6282	Equipment Maintenance	2,342	0	0	2,342	0	2,342	2,342	2,298	44	44
6283	Cleaning & Extermination Services	360	0	0	360	0	360	360	360	0	0
6284	Other	4,612	(1,416)	0	3,196	0	3,196	3,196	3,088	108	108
6291	National & Other Events	475	0	0	475	0	475	475	475	0	0
6293	Refreshment and Meals	830	150	0	980	0	980	980	980	0	0
6294	Other	2,568	0	0	2,568	0	2,568	2,568	2,568	0	0
6302	Training (including Scholarships)	230,000	0	0	230,000	0	230,000	230,000	228,637	1,363	1,363
6322	Subsid & Cont to Intl Org	2,937	27	0	2,964	0	2,964	2,964	2,963	1	1

MR. H. ALLY  
HEAD OF BUDGET AGENCY

**AGENCY 16 - AMERINDIAN AFFAIRS**  
**PROGRAMME 161 - AMERINDIAN DEVELOPMENT**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		343,204	0	0	343,204	15,000	358,204	357,711	353,442	4,762	4,269
6111	Administrative	5,868	66	0	5,934	0	5,934	5,934	5,934	0	0
6112	Senior Technical	638	51	0	689	0	689	688	688	1	0
6113	Other Technical & Craft Skilled	1,302	60	0	1,362	0	1,362	1,355	1,355	7	0
6115	Semi-Skilled Operatives & Unskilled	4,750	0	0	4,750	0	4,750	4,750	4,750	0	0
6116	Contracted Employees	70,954	0	0	70,954	0	70,954	70,954	70,954	0	0
6131	Other Direct Labour Costs	107	(54)	0	53	0	53	53	53	0	0
6133	Benefits & Allowances	1,216	(169)	0	1,047	0	1,047	1,046	1,046	1	0
6134	National Insurance	919	46	0	965	0	965	964	964	1	0
6221	Drugs & Medical Supplies	255	0	0	255	0	255	255	108	147	147
6222	Field Material & Supplies	200	0	0	200	0	200	200	136	64	64
6223	Office Materials and Supplies	2,448	0	0	2,448	0	2,448	2,448	2,116	332	332
6224	Print & Non-Print Materials	1,100	0	0	1,100	0	1,100	1,100	956	144	144
6231	Fuel and Lubricants	14,580	800	0	15,380	600	15,980	15,980	15,970	10	10
6241	Rental of Buildings	2,820	(420)	0	2,400	0	2,400	2,400	2,400	0	0
6242	Maintenance of Buildings	6,800	1,800	0	8,600	0	8,600	8,600	8,079	521	521
6243	Janitorial and Cleaning Supplies	1,500	200	0	1,700	0	1,700	1,700	1,676	24	24
6255	Maintenance of Other Infrastructure	1,720	0	0	1,720	0	1,720	1,720	1,633	87	87
6261	Local Travel and Subsistence	7,000	1,400	0	8,400	2,715	11,115	11,115	9,551	1,564	1,564
6263	Postage Telex & Cablegram	75	0	0	75	0	75	75	13	62	62
6264	Vehicle Spares and Service	6,000	700	0	6,700	0	6,700	6,700	6,465	235	235
6265	Other Transport, Travel & Postage	31,000	1,050	0	32,050	6,685	38,735	38,735	38,533	202	202
6271	Telephone Charges	3,237	850	0	4,087	0	4,087	4,087	4,033	54	54
6272	Electricity Charges	13,250	(6,800)	0	6,450	0	6,450	6,450	6,448	2	2
6273	Water Charges	1,752	0	0	1,752	0	1,752	1,752	1,723	29	29
6281	Security Services	15,628	(600)	0	15,028	0	15,028	15,028	15,006	22	22
6282	Equipment Maintenance	2,568	(650)	0	1,918	0	1,918	1,918	1,891	27	27
6283	Cleaning & Extermination Services	3,000	(900)	0	2,100	0	2,100	2,100	2,083	17	17
6284	Other	6,123	600	0	6,723	0	6,723	6,723	6,574	149	149
6291	National & Other Events	19,700	14,270	0	33,970	5,000	38,970	38,970	38,966	4	4
6292	Dietary	27,352	(3,400)	0	23,952	0	23,952	23,952	23,642	310	310
6293	Refreshment and Meals	1,400	700	0	2,100	0	2,100	2,100	2,002	98	98
6294	Other	6,000	0	0	6,000	0	6,000	6,000	5,997	3	3
6302	Training (including Scholarships)	69,000	(5,800)	0	63,200	0	63,200	63,200	63,051	149	149
6321	Subsid & Cont to Local Org	12,942	(3,800)	0	9,142	0	9,142	8,659	8,646	496	13

MR. N. DHARAMLALL  
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE**  
**PROGRAMME 211 - MINISTRY ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		2,287,230	(150)	620,845	2,907,925	206,000	3,113,925	3,113,840	3,113,549	376	291
6111	Administrative	5,898	1,995	0	7,893	0	7,893	7,893	7,893	0	0
6112	Senior Technical	4,587	347	0	4,934	0	4,934	4,934	4,934	0	0
6113	Other Technical & Craft Skilled	8,767	(2,251)	0	6,516	0	6,516	6,516	6,516	0	0
6114	Clerical & Office Support	9,859	722	0	10,581	0	10,581	10,581	10,571	10	10
6115	Semi-Skilled Operatives & Unskilled	2,375	81	0	2,456	0	2,456	2,456	2,456	0	0
6116	Contracted Employees	98,321	0	0	98,321	0	98,321	98,321	98,287	34	34
6117	Temporary Employees	7,328	(816)	0	6,512	0	6,512	6,512	6,496	16	16
6131	Other Direct Labour Costs	487	200	0	687	0	687	641	641	46	0
6133	Benefits & Allowances	3,388	(347)	0	3,041	0	3,041	3,036	3,036	5	0
6134	National Insurance	2,524	(81)	0	2,443	0	2,443	2,409	2,409	34	0
6221	Drugs & Medical Supplies	127	0	0	127	0	127	127	123	4	4
6222	Field Material & Supplies	150	0	0	150	0	150	150	150	0	0
6223	Office Materials and Supplies	3,000	(894)	2,630	4,736	0	4,736	4,736	4,721	15	15
6224	Print & Non-Print Materials	2,400	0	2,924	5,324	0	5,324	5,324	5,324	0	0
6231	Fuel and Lubricants	3,900	0	3,019	6,919	0	6,919	6,919	6,919	0	0
6242	Maintenance of Buildings	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6243	Janitorial and Cleaning Supplies	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6255	Maintenance of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	4,995	5	5
6261	Local Travel and Subsistence	4,160	(1,500)	4,179	6,839	0	6,839	6,839	6,839	0	0
6263	Postage Telex & Cablegram	100	0	0	100	0	100	100	79	21	21
6264	Vehicle Spares and Service	2,900	0	1,150	4,050	0	4,050	4,050	3,906	144	144
6265	Other Transport, Travel & Postage	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6271	Telephone Charges	2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
6272	Electricity Charges	13,500	894	0	14,394	0	14,394	14,394	14,394	0	0
6273	Water Charges	1,013	0	0	1,013	0	1,013	1,013	1,013	0	0
6281	Security Services	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6282	Equipment Maintenance	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6283	Cleaning & Extermination Services	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6284	Other	3,639	600	3,931	8,170	0	8,170	8,170	8,155	15	15
6291	National & Other Events	800	0	0	800	0	800	800	800	0	0
6293	Refreshment and Meals	1,300	0	3,090	4,390	0	4,390	4,390	4,382	8	8
6294	Other	6,000	900	4,948	11,848	0	11,848	11,848	11,848	0	0
6302	Training (including Scholarships)	300	0	0	300	0	300	300	300	0	0
6321	Subsid & Cont to Local Org	2,007,690	0	594,974	2,602,664	206,000	2,808,664	2,808,664	2,808,645	19	19
6322	Subsid & Cont to Intl Org	56,317	0	0	56,317	0	56,317	56,317	56,317	0	0

MR. G. JERVIS  
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE**  
**PROGRAMME 213 - FISHERIES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		100,346	1,023	0	101,369	0	101,369	99,351	99,305	2,064	46
6111	Administrative	0	1,449	0	1,449	0	1,449	1,449	1,449	0	0
6112	Senior Technical	5,432	(429)	0	5,003	0	5,003	5,003	5,003	0	0
6113	Other Technical & Craft Skilled	869	(39)	0	830	0	830	830	830	0	0
6114	Clerical & Office Support	671	8	0	679	0	679	679	679	0	0
6115	Semi-Skilled Operatives & Unskilled	4,674	192	0	4,866	0	4,866	4,866	4,866	0	0
6116	Contracted Employees	29,868	(1,200)	0	28,668	0	28,668	26,664	26,664	2,004	0
6131	Other Direct Labour Costs	0	447	0	447	0	447	447	447	0	0
6133	Benefits & Allowances	1,214	668	0	1,882	0	1,882	1,882	1,882	0	0
6134	National Insurance	941	(73)	0	868	0	868	854	854	14	0
6221	Drugs & Medical Supplies	30	0	0	30	0	30	30	30	0	0
6222	Field Material & Supplies	1,800	(600)	0	1,200	0	1,200	1,200	1,198	2	2
6223	Office Materials and Supplies	800	(60)	0	740	0	740	740	740	0	0
6224	Print & Non-Print Materials	500	0	0	500	0	500	500	500	0	0
6231	Fuel and Lubricants	4,500	600	0	5,100	0	5,100	5,100	5,100	0	0
6242	Maintenance of Buildings	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6243	Janitorial and Cleaning Supplies	182	100	0	282	0	282	282	276	6	6
6261	Local Travel and Subsistence	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6263	Postage Telex & Cablegram	40	0	0	40	0	40	40	14	26	26
6264	Vehicle Spares and Service	2,600	0	0	2,600	0	2,600	2,600	2,593	7	7
6265	Other Transport, Travel & Postage	180	0	0	180	0	180	180	180	0	0
6271	Telephone Charges	600	0	0	600	0	600	600	600	0	0
6272	Electricity Charges	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6273	Water Charges	147	0	0	147	0	147	147	147	0	0
6281	Security Services	5,142	0	0	5,142	0	5,142	5,142	5,142	0	0
6282	Equipment Maintenance	1,000	(200)	0	800	0	800	800	800	0	0
6283	Cleaning & Extermination Services	650	(40)	0	610	0	610	610	609	1	1
6284	Other	450	0	0	450	0	450	450	450	0	0
6291	National & Other Events	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
6293	Refreshment and Meals	880	0	0	880	0	880	880	880	0	0
6294	Other	996	200	0	1,196	0	1,196	1,196	1,192	4	4
6302	Training (including Scholarships)	4,880	0	0	4,880	0	4,880	4,880	4,880	0	0
6311	Rates and Taxes	0	0	0	0	0	0	0	0	0	0
6322	Subsid & Cont to Intl Org	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0

MR. G. JERVIS  
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE**  
**PROGRAMME 214 - HYDROMETEOROLOGICAL SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		323,886	(875)	0	323,011	0	323,011	323,011	320,999	2,012	2,012
6112	Senior Technical	9,466	(1,161)	0	8,305	0	8,305	8,305	8,305	0	0
6113	Other Technical & Craft Skilled	9,188	719	0	9,907	0	9,907	9,907	9,907	0	0
6114	Clerical & Office Support	2,297	(25)	0	2,272	0	2,272	2,272	2,272	0	0
6115	Semi-Skilled Operatives & Unskilled	1,110	(128)	0	982	0	982	982	982	0	0
6116	Contracted Employees	24,380	1,662	0	26,042	0	26,042	26,042	26,042	0	0
6131	Other Direct Labour Costs	4,248	(1,400)	0	2,848	0	2,848	2,848	2,848	0	0
6133	Benefits & Allowances	1,789	(193)	0	1,596	0	1,596	1,596	1,596	0	0
6134	National Insurance	1,956	(349)	0	1,607	0	1,607	1,607	1,607	0	0
6221	Drugs & Medical Supplies	1,155	0	0	1,155	0	1,155	1,155	1,155	0	0
6222	Field Material & Supplies	15,500	(1,000)	0	14,500	0	14,500	14,500	13,716	784	784
6223	Office Materials and Supplies	6,000	(700)	0	5,300	0	5,300	5,300	5,277	23	23
6224	Print & Non-Print Materials	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6231	Fuel and Lubricants	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6242	Maintenance of Buildings	7,400	1,000	0	8,400	0	8,400	8,400	8,400	0	0
6243	Janitorial and Cleaning Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6255	Maintenance of Other Infrastructure	8,000	(5,000)	0	3,000	0	3,000	3,000	2,978	22	22
6261	Local Travel and Subsistence	7,900	0	0	7,900	0	7,900	7,900	7,900	0	0
6263	Postage Telex & Cablegram	100	0	0	100	0	100	100	100	0	0
6264	Vehicle Spares and Service	5,000	0	0	5,000	0	5,000	5,000	4,816	184	184
6265	Other Transport, Travel & Postage	17,000	1,500	0	18,500	0	18,500	18,500	18,496	4	4
6271	Telephone Charges	6,500	(100)	0	6,400	0	6,400	6,400	6,400	0	0
6272	Electricity Charges	19,000	0	0	19,000	0	19,000	19,000	19,000	0	0
6273	Water Charges	2,000	0	0	2,000	0	2,000	2,000	1,949	51	51
6281	Security Services	17,082	0	0	17,082	0	17,082	17,082	16,156	926	926
6282	Equipment Maintenance	30,000	(1,500)	0	28,500	0	28,500	28,500	28,495	5	5
6283	Cleaning & Extermination Services	2,500	800	0	3,300	0	3,300	3,300	3,287	13	13
6284	Other	25,000	5,000	0	30,000	0	30,000	30,000	30,000	0	0
6291	National & Other Events	3,900	0	0	3,900	0	3,900	3,900	3,900	0	0
6293	Refreshment and Meals	420	0	0	420	0	420	420	420	0	0
6294	Other	400	0	0	400	0	400	400	400	0	0
6302	Training (including Scholarships)	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
6311	Rates and Taxes	0	0	0	0	0	0	0	0	0	0
6322	Subsid & Cont to Intl Org	56,595	0	0	56,595	0	56,595	56,595	56,595	0	0

MR. G. JERVIS  
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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		446,063	448	0	446,511	0	446,511	439,021	431,142	15,369	7,879
6111	Administrative	2,751	0	0	2,751	0	2,751	248	248	2,503	0
6113	Other Technical & Craft Skilled	1,080	0	0	1,080	0	1,080	722	722	358	0
6115	Semi-Skilled Operatives & Unskilled	1,149	0	0	1,149	0	1,149	79	79	1,070	0
6116	Contracted Employees	46,201	0	0	46,201	0	46,201	43,781	43,781	2,420	0
6131	Other Direct Labour Costs	32	0	0	32	0	32	2	2	30	0
6133	Benefits & Allowances	558	0	0	558	0	558	357	357	201	0
6134	National Insurance	280	0	0	280	0	280	66	66	214	0
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6222	Field Material & Supplies	290	115	0	405	0	405	405	404	1	1
6223	Office Materials and Supplies	4,800	0	0	4,800	0	4,800	4,800	4,800	0	0
6224	Print & Non-Print Materials	1,200	532	0	1,732	0	1,732	1,732	1,732	0	0
6231	Fuel and Lubricants	6,300	0	0	6,300	0	6,300	6,300	6,291	9	9
6242	Maintenance of Buildings	15,000	1,429	0	16,429	0	16,429	16,429	16,428	1	1
6243	Janitorial and Cleaning Supplies	4,100	0	0	4,100	0	4,100	4,100	4,100	0	0
6255	Maintenance of Other Infrastructure	8,000	292	0	8,292	0	8,292	8,292	8,291	1	1
6261	Local Travel and Subsistence	5,500	450	0	5,950	0	5,950	5,950	5,883	67	67
6263	Postage Telex & Cablegram	50	0	0	50	0	50	50	1	49	49
6264	Vehicle Spares and Service	5,600	0	0	5,600	0	5,600	5,600	5,524	76	76
6265	Other Transport, Travel & Postage	300	0	0	300	0	300	300	299	1	1
6271	Telephone Charges	4,200	0	0	4,200	0	4,200	4,200	4,200	0	0
6272	Electricity Charges	25,000	0	0	25,000	0	25,000	25,000	24,633	367	367
6273	Water Charges	4,482	0	0	4,482	0	4,482	4,482	4,482	0	0
6281	Security Services	36,197	(2,977)	0	33,220	0	33,220	32,526	28,689	4,531	3,837
6282	Equipment Maintenance	5,300	607	0	5,907	0	5,907	5,907	5,907	0	0
6283	Cleaning & Extermination Services	630	0	0	630	0	630	630	291	339	339
6284	Other	8,400	0	0	8,400	0	8,400	8,400	7,571	829	829
6291	National & Other Events	34,000	0	0	34,000	0	34,000	34,000	31,698	2,302	2,302
6293	Refreshment and Meals	1,112	0	0	1,112	0	1,112	1,112	1,112	0	0
6294	Other	120	0	0	120	0	120	120	120	0	0
6302	Training (including Scholarships)	200	0	0	200	0	200	200	200	0	0
6321	Subsid & Cont to Local Org	206,131	0	0	206,131	0	206,131	206,131	206,131	0	0
6322	Subsid & Cont to Intl Org	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0

MR. W. HAMILTON  
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**AGENCY 23 - MINISTRY OF TOURISM COMMERCE & INDUSTRY**  
**PROGRAMME 232 - MINISTRY ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		66,675	1,987	0	68,662	0	68,662	66,895	64,558	4,104	2,337
6111	Administrative	5,710	534	0	6,244	0	6,244	6,243	6,238	6	5
6113	Other Technical & Craft Skilled	820	0	0	820	0	820	789	789	31	0
6114	Clerical & Office Support	4,460	(350)	0	4,110	0	4,110	4,036	4,036	74	0
6115	Semi-Skilled Operatives & Unskilled	919	64	0	983	0	983	982	982	1	0
6116	Contracted Employees	7,842	0	0	7,842	0	7,842	6,806	6,806	1,036	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	772	(247)	0	525	0	525	314	314	211	0
6133	Benefits & Allowances	1,455	0	0	1,455	0	1,455	1,071	1,071	384	0
6134	National Insurance	915	0	0	915	0	915	886	886	29	0
6221	Drugs & Medical Supplies	45	0	0	45	0	45	45	45	0	0
6223	Office Materials and Supplies	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6224	Print & Non-Print Materials	560	200	0	760	0	760	760	759	1	1
6231	Fuel and Lubricants	220	0	0	220	0	220	220	220	0	0
6242	Maintenance of Buildings	5,701	3,292	0	8,993	0	8,993	8,993	8,991	2	2
6243	Janitorial and Cleaning Supplies	700	0	0	700	0	700	700	700	0	0
6255	Maintenance of Other Infrastructure	1,200	645	0	1,845	0	1,845	1,845	1,845	0	0
6261	Local Travel and Subsistence	900	0	0	900	0	900	900	899	1	1
6263	Postage Telex & Cablegram	72	0	0	72	0	72	72	14	58	58
6264	Vehicle Spares and Service	300	0	0	300	0	300	300	300	0	0
6271	Telephone Charges	895	0	0	895	0	895	895	880	15	15
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	15,593	(2,151)	0	13,442	0	13,442	13,442	11,504	1,938	1,938
6282	Equipment Maintenance	1,320	0	0	1,320	0	1,320	1,320	1,318	2	2
6283	Cleaning & Extermination Services	560	0	0	560	0	560	560	248	312	312
6284	Other	2,200	0	0	2,200	0	2,200	2,200	2,198	2	2
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 (including Scholarships)	76	0	0	76	0	76	76	76	0	0

MR. W. HAMILTON  
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**AGENCY 23 - MINISTRY OF TOURISM COMMERCE & INDUSTRY**  
**PROGRAMME 233 - COMMERCE, TOURISM, INDUSTRY & CONSUMER AFFAIRS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		62,427	(2,433)	0	59,994	0	59,994	55,126	52,621	7,373	2,505
6111	Administrative	3,514	299	0	3,813	0	3,813	3,812	3,812	1	0
6112	Senior Technical	4,690	(348)	0	4,342	0	4,342	2,111	2,111	2,231	0
6113	Other Technical & Craft Skilled	639	49	0	688	0	688	688	688	0	0
6114	Clerical & Office Support	851	0	0	851	0	851	355	355	496	0
6116	Contracted Employees	10,917	0	0	10,917	0	10,917	9,985	9,985	932	0
6131	Other Direct Labour Costs	832	0	0	832	0	832	493	488	344	5
6133	Benefits & Allowances	1,159	0	0	1,159	0	1,159	972	972	187	0
6134	National Insurance	665	0	0	665	0	665	496	496	169	0
6223	Office Materials and Supplies	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6224	Print & Non-Print Materials	200	283	0	483	0	483	483	483	0	0
6243	Janitorial and Cleaning Supplies	250	0	0	250	0	250	250	250	0	0
6255	Maintenance of Other Infrastructure	0	0	0	0	0	0	0	0	0	0
6261	Local Travel and Subsistence	2,550	0	0	2,550	0	2,550	2,550	2,538	12	12
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	1	14	14
6264	Vehicle Spares and Service	0	0	0	0	0	0	0	0	0	0
6265	Other Transport, Travel & Postage	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	(2,433)	0	3,567	0	3,567	3,054	1,921	1,646	1,133
6291	National & Other Events	1,700	0	0	1,700	0	1,700	1,700	1,589	111	111
6293	Refreshment and Meals	345	0	0	345	0	345	345	345	0	0
6302	Training (including Scholarships)	3,500	(283)	0	3,217	0	3,217	3,217	2,908	309	309
6321	Subsid & Cont to Local Org	20,000	0	0	20,000	0	20,000	20,000	19,079	921	921

MR. W. HAMILTON  
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**AGENCY 31 - MINISTRY OF PUBLIC WORKS & COMMUNICATION**  
**PROGRAMME 311 - MINISTRY ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		230,684	(7,583)	0	223,101	0	223,101	223,101	221,464	1,637	1,637
6111	Administrative	5,630	563	0	6,193	0	6,193	6,193	6,193	0	0
6112	Senior Technical	1,300	246	0	1,546	0	1,546	1,546	1,546	0	0
6113	Other Technical & Craft Skilled	1,388	683	0	2,071	0	2,071	2,071	2,071	0	0
6114	Clerical & Office Support	14,300	(2,554)	0	11,746	0	11,746	11,746	11,746	0	0
6115	Semi-Skilled Operatives & Unskilled	5,670	543	0	6,213	0	6,213	6,213	6,213	0	0
6116	Contracted Employees	17,710	1,188	0	18,898	0	18,898	18,898	18,898	0	0
6131	Other Direct Labour Costs	1,113	(275)	0	838	0	838	838	838	0	0
6133	Benefits & Allowances	2,466	(387)	0	2,079	0	2,079	2,079	2,079	0	0
6134	National Insurance	2,227	(227)	0	2,000	0	2,000	2,000	2,000	0	0
6221	Drugs & Medical Supplies	76	0	0	76	0	76	76	76	0	0
6222	Field Material & Supplies	39	0	0	39	0	39	39	39	0	0
6223	Office Materials and Supplies	3,450	0	0	3,450	0	3,450	3,450	3,449	1	1
6224	Print & Non-Print Materials	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
6231	Fuel and Lubricants	9,460	1,000	0	10,460	0	10,460	10,460	10,460	0	0
6243	Janitorial and Cleaning Supplies	870	300	0	1,170	0	1,170	1,170	1,169	1	1
6251	Maintenance of Roads	0	0	0	0	0	0	0	0	0	0
6261	Local Travel and Subsistence	1,500	0	0	1,500	0	1,500	1,500	960	540	540
6263	Postage Telex & Cablegram	20	0	0	20	0	20	20	4	16	16
6264	Vehicle Spares and Service	5,100	1,210	0	6,310	0	6,310	6,310	5,852	458	458
6265	Other Transport, Travel & Postage	1,540	900	0	2,440	0	2,440	2,440	1,958	482	482
6271	Telephone Charges	2,150	1,000	0	3,150	0	3,150	3,150	3,150	0	0
6272	Electricity Charges	15,100	7,849	0	22,949	0	22,949	22,949	22,949	0	0
6273	Water Charges	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6281	Security Services	41,480	(21,947)	0	19,533	0	19,533	19,533	19,533	0	0
6282	Equipment Maintenance	1,000	0	0	1,000	0	1,000	1,000	994	6	6
6283	Cleaning & Extermination Services	900	20	0	920	0	920	920	920	0	0
6284	Other	1,480	230	0	1,710	0	1,710	1,710	1,709	1	1
6293	Refreshment and Meals	1,250	2,000	0	3,250	0	3,250	3,250	3,250	0	0
6294	Other	300	75	0	375	0	375	375	338	37	37
6302	Training (including Scholarships)	100	0	0	100	0	100	100	100	0	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 Local Org	35,565	0	0	35,565	0	35,565	35,565	35,471	94	94

MR. B. BALRAM  
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**AGENCY 31 - MINISTRY OF PUBLIC WORKS & COMMUNICATION**  
**PROGRAMME 312 - PUBLIC WORKS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		772,591	7,584	0	780,175	0	780,175	780,175	779,865	310	310
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6112	Senior Technical	1,765	(1,471)	0	294	0	294	294	294	0	0
6113	Other Technical & Craft Skilled	4,956	587	0	5,543	0	5,543	5,543	5,543	0	0
6114	Clerical & Office Support	1,178	(526)	0	652	0	652	652	652	0	0
6115	Semi-Skilled Operatives & Unskilled	535	(280)	0	255	0	255	255	255	0	0
6116	Contracted Employees	22,236	2,848	0	25,084	0	25,084	25,084	25,084	0	0
6131	Other Direct Labour Costs	811	(585)	0	226	0	226	226	226	0	0
6133	Benefits & Allowances	721	(296)	0	425	0	425	425	425	0	0
6134	National Insurance	558	(56)	0	502	0	502	502	502	0	0
6221	Drugs & Medical Supplies	75	0	0	75	0	75	75	75	0	0
6222	Field Material & Supplies	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6223	Office Materials and Supplies	800	0	0	800	0	800	800	797	3	3
6224	Print & Non-Print Materials	641	0	0	641	0	641	641	640	1	1
6231	Fuel and Lubricants	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
6242	Maintenance of Buildings	50,000	972	0	50,972	0	50,972	50,972	50,967	5	5
6243	Janitorial and Cleaning Supplies	475	0	0	475	0	475	475	475	0	0
6251	Maintenance of Roads	215,740	6,000	0	221,740	0	221,740	221,740	221,724	16	16
6252	Maintenance of Bridges	30,000	0	0	30,000	0	30,000	30,000	29,999	1	1
6254	Maint. of Sea & River Defenses	189,800	0	0	189,800	0	189,800	189,800	189,800	0	0
6255	Maintenance of Other Infrastructure	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
6261	Local Travel and Subsistence	350	0	0	350	0	350	350	328	22	22
6263	Postage Telex & Cablegram	20	0	0	20	0	20	20	0	20	20
6264	Vehicle Spares and Service	30,690	339	0	31,029	0	31,029	31,029	30,793	236	236
6271	Telephone Charges	951	0	0	951	0	951	951	951	0	0
6272	Electricity Charges	140,000	0	0	140,000	0	140,000	140,000	140,000	0	0
6273	Water Charges	272	0	0	272	0	272	272	272	0	0
6281	Security Services	4,685	(339)	0	4,346	0	4,346	4,346	4,346	0	0
6282	Equipment Maintenance	450	0	0	450	0	450	450	446	4	4
6283	Cleaning & Extermination Services	402	341	0	743	0	743	743	743	0	0
6284	Other	80	50	0	130	0	130	130	128	2	2
6293	Refreshment and Meals	200	0	0	200	0	200	200	200	0	0
6302	Training (including Scholarships)	0	0	0	0	0	0	0	0	0	0

MR. B. BALRAM  
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**AGENCY 31 - MINISTRY OF PUBLIC WORKS & COMMUNICATION**  
**PROGRAMME 313 - COMMUNICATION & TRANSPORT**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		58,573	0	0	58,573	0	58,573	58,573	58,350	223	223
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	1,962	0	0	1,962	0	1,962	1,962	1,962	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	41	1	1
6222	Field Material & Supplies	410	0	0	410	0	410	410	410	0	0
6223	Office Materials and Supplies	180	0	0	180	0	180	180	152	28	28
6224	Print & Non-Print Materials	170	0	0	170	0	170	170	169	1	1
6231	Fuel and Lubricants	157	0	0	157	0	157	157	156	1	1
6243	Janitorial and Cleaning Supplies	60	0	0	60	0	60	60	59	1	1
6255	Maintenance of Other Infrastructure	40,000	162	0	40,162	0	40,162	40,162	40,161	1	1
6261	Local Travel and Subsistence	160	0	0	160	0	160	160	74	86	86
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	0	15	15
6264	Vehicle Spares and Service	100	0	0	100	0	100	100	43	57	57
6265	Other Transport, Travel & Postage	13,650	(162)	0	13,488	0	13,488	13,488	13,484	4	4
6271	Telephone Charges	210	0	0	210	0	210	210	184	26	26
6282	Equipment Maintenance	100	0	0	100	0	100	100	100	0	0
6283	Cleaning & Extermination Services	145	0	0	145	0	145	145	143	2	2
6284	Other	1,134	0	0	1,134	0	1,134	1,134	1,134	0	0
6293	Refreshment and Meals	78	0	0	78	0	78	78	78	0	0
6302	Training (including Scholarships)	0	0	0	0	0	0	0	0	0	0

MR. B. BALRAM  
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**AGENCY 41 - MINISTRY OF EDUCATION  
PROGRAMME 411 - MAIN OFFICE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		398,623	8,740	0	407,363	0	407,363	407,267	403,150	4,213	4,117
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	591	414	0	1,005	0	1,005	1,005	1,005	0	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	25,699	8,400	0	34,099	0	34,099	34,009	34,009	90	0
6131	Other Direct Labour Costs	140	(90)	0	50	0	50	50	50	0	0
6133	Benefits & Allowances	58	(3)	0	55	0	55	49	49	6	0
6134	National Insurance	57	19	0	76	0	76	76	76	0	0
6221	Drugs & Medical Supplies	95	0	0	95	0	95	95	72	23	23
6222	Field Material & Supplies	695	0	0	695	0	695	695	657	38	38
6223	Office Materials and Supplies	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6224	Print & Non-Print Materials	528	0	0	528	0	528	528	433	95	95
6231	Fuel and Lubricants	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6242	Maintenance of Buildings	3,000	0	0	3,000	0	3,000	3,000	2,883	117	117
6243	Janitorial and Cleaning Supplies	400	0	0	400	0	400	400	385	15	15
6255	Maintenance of Other Infrastructure	300	0	0	300	0	300	300	299	1	1
6261	Local Travel and Subsistence	2,859	0	0	2,859	0	2,859	2,859	2,797	62	62
6263	Postage Telex & Cablegram	200	0	0	200	0	200	200	199	1	1
6264	Vehicle Spares and Service	1,000	0	0	1,000	0	1,000	1,000	992	8	8
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	0	0	4,380	0	4,380	4,380	2,410	1,970	1,970
6282	Equipment Maintenance	1,050	0	0	1,050	0	1,050	1,050	1,030	20	20
6283	Cleaning & Extermination Services	175	0	0	175	0	175	175	170	5	5
6284	Other	245	0	0	245	0	245	245	219	26	26
6291	National & Other Events	950	0	0	950	0	950	950	940	10	10
6293	Refreshment and Meals	800	0	0	800	0	800	800	796	4	4
6294	Other	135	0	0	135	0	135	135	121	14	14
6301	Education Subventions & Grants	31,860	0	0	31,860	0	31,860	31,860	31,860	0	0
6321	Subsid & Cont to Local Org	151,447	0	0	151,447	0	151,447	151,447	151,447	0	0
6322	Subsid & Cont to Local Org	163,909	0	0	163,909	0	163,909	163,909	162,201	1,708	1,708

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**AGENCY 41 - MINISTRY OF EDUCATION**  
**PROGRAMME 412 - NATIONAL EDUCATION POLICY - IMPLEMENT**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		161,131	16,875	0	178,006	0	178,006	177,736	175,726	2,280	2,010
6111	Administrative	0	825	0	825	0	825	825	825	0	0
6112	Senior Technical	43,947	(9,260)	0	34,687	0	34,687	34,687	34,687	0	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	2,338	0	0	2,338	0	2,338	2,238	2,238	100	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	36,380	28,929	0	65,309	0	65,309	65,309	65,309	0	0
6131	Other Direct Labour Costs	1,745	(371)	0	1,374	0	1,374	1,204	1,204	170	0
6133	Benefits & Allowances	5,835	(2,580)	0	3,255	0	3,255	3,255	3,255	0	0
6134	National Insurance	2,465	(668)	0	1,797	0	1,797	1,797	1,797	0	0
6221	Drugs & Medical Supplies	220	0	0	220	0	220	220	208	12	12
6222	Field Material & Supplies	2,310	0	0	2,310	0	2,310	2,310	2,306	4	4
6223	Office Materials and Supplies	3,981	0	0	3,981	0	3,981	3,981	3,498	483	483
6224	Print & Non-Print Materials	3,700	0	0	3,700	0	3,700	3,700	3,143	557	557
6231	Fuel and Lubricants	250	0	0	250	0	250	250	250	0	0
6242	Maintenance of Buildings	0	0	0	0	0	0	0	0	0	0
6243	Janitorial and Cleaning Supplies	550	0	0	550	0	550	550	510	40	40
6255	Maintenance of Other Infrastructure	0	0	0	0	0	0	0	0	0	0
6261	Local Travel and Subsistence	6,000	0	0	6,000	0	6,000	6,000	5,831	169	169
6263	Postage Telex & Cablegram	23	0	0	23	0	23	23	0	23	23
6264	Vehicle Spares and Service	320	0	0	320	0	320	320	316	4	4
6265	Other Transport, Travel & Postage	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	2,000	0	0	2,000	0	2,000	2,000	1,970	30	30
6283	Cleaning & Extermination Services	250	0	0	250	0	250	250	249	1	1
6284	Other	376	0	0	376	0	376	376	369	7	7
6291	National & Other Events	14,000	0	0	14,000	0	14,000	14,000	13,998	2	2
6293	Refreshment and Meals	1,050	0	0	1,050	0	1,050	1,050	1,025	25	25
6294	Other	87	0	0	87	0	87	87	87	0	0
6301	Education Subventions & Grants	11,530	0	0	11,530	0	11,530	11,530	11,509	21	21
6302	Training (including Scholarships)	16,850	0	0	16,850	0	16,850	16,850	16,362	488	488

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**AGENCY 41 - MINISTRY OF EDUCATION  
PROGRAMME 413 - MINISTRY ADMINISTRATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		1,493,315	(7,672)	0	1,485,643	0	1,485,643	1,485,643	1,476,874	8,769	8,769
6111	Administrative	14,631	2,241	0	16,872	0	16,872	16,872	16,872	0	0
6112	Senior Technical	7,526	429	0	7,955	0	7,955	7,955	7,955	0	0
6113	Other Technical & Craft Skilled	8,322	(1,088)	0	7,234	0	7,234	7,234	7,234	0	0
6114	Clerical & Office Support	39,205	(1,377)	0	37,828	0	37,828	37,828	37,778	50	50
6115	Semi-Skilled Operatives & Unskilled	18,975	(720)	0	18,255	0	18,255	18,255	18,199	56	56
6116	Contracted Employees	94,432	3,293	0	97,725	0	97,725	97,725	97,710	15	15
6117	Temporary Employees	2,899	(698)	0	2,201	0	2,201	2,201	2,201	0	0
6131	Other Direct Labour Costs	1,616	(410)	0	1,206	0	1,206	1,206	1,206	0	0
6133	Benefits & Allowances	5,403	(390)	0	5,013	0	5,013	5,013	5,013	0	0
6134	National Insurance	7,455	(1,282)	0	6,173	0	6,173	6,173	6,173	0	0
6221	Drugs & Medical Supplies	680	0	0	680	0	680	680	590	90	90
6222	Field Material & Supplies	5,835	0	0	5,835	0	5,835	5,835	5,696	139	139
6223	Office Materials and Supplies	12,280	0	0	12,280	0	12,280	12,280	12,270	10	10
6224	Print & Non-Print Materials	320,200	(7,670)	0	312,530	0	312,530	312,530	312,366	164	164
6231	Fuel and Lubricants	12,100	7,000	0	19,100	0	19,100	19,100	19,099	1	1
6241	Rental of Buildings	5,060	0	0	5,060	0	5,060	5,060	5,060	0	0
6242	Maintenance of Buildings	23,500	8,500	0	32,000	0	32,000	32,000	31,933	67	67
6243	Janitorial and Cleaning Supplies	1,701	0	0	1,701	0	1,701	1,701	1,395	306	306
6255	Maintenance of Other Infrastructure	3,350	0	0	3,350	0	3,350	3,350	3,269	81	81
6261	Local Travel and Subsistence	17,550	(2,000)	0	15,550	0	15,550	15,550	15,367	183	183
6263	Postage Telex & Cablegram	1,990	0	0	1,990	0	1,990	1,990	1,965	25	25
6264	Vehicle Spares and Service	13,000	0	0	13,000	0	13,000	13,000	12,979	21	21
6265	Other Transport, Travel & Postage	16,800	(9,500)	0	7,300	0	7,300	7,300	4,792	2,508	2,508
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

**AGENCY 41 - MINISTRY OF EDUCATION  
PROGRAMME 413 - MINISTRY ADMINISTRATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
6281	Security Services	26,418	0	0	26,418	0	26,418	26,418	22,581	3,837	3,837
6282	Equipment Maintenance	12,900	(1,500)	0	11,400	0	11,400	11,400	11,400	0	0
6283	Cleaning & Extermination Services	2,340	1,000	0	3,340	0	3,340	3,340	3,339	1	1
6284	Other	77,440	0	0	77,440	0	77,440	77,440	76,849	591	591
6291	National & Other Events	1,677	0	0	1,677	0	1,677	1,677	1,677	0	0
6292	Dietary	600,000	0	0	600,000	0	600,000	600,000	600,000	0	0
6293	Refreshment and Meals	2,100	0	0	2,100	0	2,100	2,100	2,099	1	1
6294	Other	1,350	0	0	1,350	0	1,350	1,350	1,346	4	4
6301	Education Subventions & Grants	88,160	0	0	88,160	0	88,160	88,160	88,137	23	23
6302	Training (including Scholarships)	7,000	(3,500)	0	3,500	0	3,500	3,500	2,904	596	596

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**AGENCY 41 - MINISTRY OF EDUCATION  
PROGRAMME 414 - TRAINING & DEVELOPMENT  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		1,094,057	(17,946)	0	1,076,111	0	1,076,111	1,076,011	1,064,314	11,797	11,697
6111	Administrative	9,732	555	0	10,287	0	10,287	10,287	10,287	0	0
6112	Senior Technical	46,200	5,952	0	52,152	0	52,152	52,152	52,152	0	0
6113	Other Technical & Craft Skilled	3,258	(326)	0	2,932	0	2,932	2,932	2,932	0	0
6114	Clerical & Office Support	9,832	(805)	0	9,027	0	9,027	9,027	9,027	0	0
6115	Semi-Skilled Operatives & Unskilled	9,572	(16)	0	9,556	0	9,556	9,556	9,556	0	0
6116	Contracted Employees	152,191	16,918	0	169,109	0	169,109	169,039	168,890	219	149
6117	Temporary Employees	174,532	(48,210)	0	126,322	0	126,322	126,322	126,306	16	16
6131	Other Direct Labour Costs	984	289	0	1,273	0	1,273	1,273	1,273	0	0
6133	Benefits & Allowances	2,284	297	0	2,581	0	2,581	2,581	2,581	0	0
6134	National Insurance	5,822	(270)	0	5,552	0	5,552	5,522	5,522	30	0
6221	Drugs & Medical Supplies	570	0	0	570	0	570	570	568	2	2
6222	Field Material & Supplies	13,752	0	0	13,752	0	13,752	13,752	13,752	0	0
6223	Office Materials and Supplies	27,200	0	0	27,200	0	27,200	27,200	27,028	172	172
6224	Print & Non-Print Materials	36,000	7,670	0	43,670	0	43,670	43,670	41,333	2,337	2,337
6231	Fuel and Lubricants	3,000	0	0	3,000	0	3,000	3,000	2,958	42	42
6241	Rental of Buildings	8,800	(5,180)	0	3,620	0	3,620	3,620	1,938	1,682	1,682
6242	Maintenance of Buildings	31,400	11,000	0	42,400	0	42,400	42,400	41,898	502	502
6243	Janitorial and Cleaning Supplies	2,150	380	0	2,530	0	2,530	2,530	2,266	264	264
6255	Maintenance of Other Infrastructure	5,000	1,500	0	6,500	0	6,500	6,500	6,460	40	40
6261	Local Travel and Subsistence	15,000	0	0	15,000	0	15,000	15,000	13,775	1,225	1,225
6263	Postage Telex & Cablegram	268	0	0	268	0	268	268	264	4	4
6264	Vehicle Spares and Service	4,000	0	0	4,000	0	4,000	4,000	3,768	232	232
6265	Other Transport, Travel & Postage	140	0	0	140	0	140	140	50	90	90
6271	Telephone Charges	3,967	0	0	3,967	0	3,967	3,967	3,967	0	0
6272	Electricity Charges	40,888	0	0	40,888	0	40,888	40,888	40,824	64	64
6273	Water Charges	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0



**AGENCY 41 - MINISTRY OF EDUCATION  
PROGRAMME 414 - TRAINING & DEVELOPMENT  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
6281	Security Services	28,478	(8,500)	0	19,978	0	19,978	19,978	18,995	983	983
6282	Equipment Maintenance	12,178	(2,000)	0	10,178	0	10,178	10,178	10,177	1	1
6283	Cleaning & Extermination Services	2,815	2,800	0	5,615	0	5,615	5,615	5,515	100	100
6284	Other	86,359	0	0	86,359	0	86,359	86,359	86,226	133	133
6291	National & Other Events	10,441	0	0	10,441	0	10,441	10,441	10,440	1	1
6292	Dietary	83,791	0	0	83,791	0	83,791	83,791	83,070	721	721
6293	Refreshment and Meals	1,333	0	0	1,333	0	1,333	1,333	1,285	48	48
6294	Other	2,120	0	0	2,120	0	2,120	2,120	2,108	12	12
6301	Education Subventions & Grants	87,500	0	0	87,500	0	87,500	87,500	87,480	20	20
6302	Training (including Scholarships)	166,000	0	0	166,000	0	166,000	166,000	163,143	2,857	2,857

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**AGENCY 41 - MINISTRY OF EDUCATION  
PROGRAMME 415 - EDUCATION DELIVERY  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		4,396,965	0	0	4,396,965	0	4,396,965	4,396,867	4,375,784	21,181	21,083
6111	Administrative	587,610	17,321	0	604,931	0	604,931	604,931	604,482	449	449
6112	Senior Technical	970,520	0	0	970,520	0	970,520	970,520	969,255	1,265	1,265
6113	Other Technical & Craft Skilled	172,786	0	0	172,786	0	172,786	172,786	172,751	35	35
6114	Clerical & Office Support	30,255	0	0	30,255	0	30,255	30,158	30,134	121	24
6115	Semi-Skilled Operatives & Unskilled	88,157	0	0	88,157	0	88,157	88,156	88,153	4	3
6116	Contracted Employees	22,424	0	0	22,424	0	22,424	22,424	22,424	0	0
6117	Temporary Employees	98,362	(13,217)	0	85,145	0	85,145	85,145	85,053	92	92
6131	Other Direct Labour Costs	24,985	(4,104)	0	20,881	0	20,881	20,881	20,881	0	0
6133	Benefits & Allowances	48,778	0	0	48,778	0	48,778	48,778	48,778	0	0
6134	National Insurance	140,866	0	0	140,866	0	140,866	140,866	140,861	5	5
6221	Drugs & Medical Supplies	1,970	0	0	1,970	0	1,970	1,970	1,681	289	289
6222	Field Material & Supplies	63,200	2,000	0	65,200	0	65,200	65,200	65,111	89	89
6223	Office Materials and Supplies	18,700	0	0	18,700	0	18,700	18,700	18,641	59	59
6224	Print & Non-Print Materials	30,000	0	0	30,000	0	30,000	30,000	29,978	22	22
6231	Fuel and Lubricants	2,000	350	0	2,350	0	2,350	2,350	2,336	14	14
6241	Rental of Buildings	8,360	0	0	8,360	0	8,360	8,360	5,946	2,414	2,414
6242	Maintenance of Buildings	290,000	8,000	0	298,000	0	298,000	298,000	297,904	96	96
6243	Janitorial and Cleaning Supplies	14,875	0	0	14,875	0	14,875	14,875	13,121	1,754	1,754
6255	Maintenance of Other Infrastructure	66,000	0	0	66,000	0	66,000	66,000	65,937	63	63
6261	Local Travel and Subsistence	9,300	1,000	0	10,300	0	10,300	10,300	8,773	1,527	1,527
6263	Postage Telex & Cablegram	180	0	0	180	0	180	180	110	70	70
6264	Vehicle Spares and Service	4,350	0	0	4,350	0	4,350	4,350	3,671	679	679
6265	Other Transport, Travel & Postage	360	0	0	360	0	360	360	0	360	360
6271	Telephone Charges	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6272	Electricity Charges	57,600	0	0	57,600	0	57,600	57,600	57,600	0	0
6273	Water Charges	44,140	0	0	44,140	0	44,140	44,140	44,140	0	0

**AGENCY 41 - MINISTRY OF EDUCATION  
PROGRAMME 415 - EDUCATION DELIVERY  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
6281	Security Services	216,247	(4,138)	0	212,109	0	212,109	212,109	200,759	11,350	11,350
6282	Equipment Maintenance	22,282	(9,000)	0	13,282	0	13,282	13,282	13,222	60	60
6283	Cleaning & Extermination Services	22,490	4,500	0	26,990	0	26,990	26,990	26,958	32	32
6284	Other	11,340	2,288	0	13,628	0	13,628	13,628	13,628	0	0
6291	National & Other Events	16,000	0	0	16,000	0	16,000	16,000	15,999	1	1
6292	Dietary	2,115	0	0	2,115	0	2,115	2,115	2,080	35	35
6293	Refreshment and Meals	950	0	0	950	0	950	950	914	36	36
6294	Other	1,000	0	0	1,000	0	1,000	1,000	985	15	15
6301	Education Subventions & Grants	1,277,946	0	0	1,277,946	0	1,277,946	1,277,946	1,277,890	56	56
6302	Training (including Scholarships)	25,317	(5,000)	0	20,317	0	20,317	20,317	20,128	189	189

MS. D. NEDD  
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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		155,797	(1)	0	155,796	0	155,796	155,656	154,966	830	690
6111	Administrative	5,665	(1,042)	0	4,623	0	4,623	4,623	4,623	0	0
6113	Other Technical & Craft Skilled	3,127	(104)	0	3,023	0	3,023	3,023	3,023	0	0
6114	Clerical & Office Support	11,378	(1,157)	0	10,221	0	10,221	10,221	10,221	0	0
6115	Semi-Skilled Operatives & Unskilled	2,863	(385)	0	2,478	0	2,478	2,478	2,478	0	0
6116	Contracted Employees	55,190	2,860	0	58,050	0	58,050	58,050	58,050	0	0
6117	Temporary Employees	2,284	504	0	2,788	0	2,788	2,788	2,788	0	0
6131	Other Direct Labour Costs	854	(67)	0	787	0	787	787	787	0	0
6133	Benefits & Allowances	2,125	(291)	0	1,834	0	1,834	1,834	1,834	0	0
6134	National Insurance	1,821	(319)	0	1,502	0	1,502	1,502	1,502	0	0
6221	Drugs & Medical Supplies	42	0	0	42	0	42	42	42	0	0
6222	Field Material & Supplies	47	0	0	47	0	47	47	47	0	0
6223	Office Materials and Supplies	3,737	0	0	3,737	0	3,737	3,737	3,737	0	0
6224	Print & Non-Print Materials	838	0	0	838	0	838	838	838	0	0
6231	Fuel and Lubricants	5,667	0	0	5,667	0	5,667	5,667	5,667	0	0
6242	Maintenance of Buildings	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6243	Janitorial and Cleaning Supplies	573	(100)	0	473	0	473	473	432	41	41
6255	Maintenance of Other Infrastructure	1,995	(198)	0	1,797	0	1,797	1,797	1,794	3	3
6261	Local Travel and Subsistence	2,400	100	0	2,500	0	2,500	2,500	2,499	1	1
6263	Postage Telex & Cablegram	29	0	0	29	0	29	29	19	10	10
6264	Vehicle Spares and Service	5,575	0	0	5,575	0	5,575	5,575	5,490	85	85
6271	Telephone Charges	3,402	0	0	3,402	0	3,402	3,402	3,402	0	0
6272	Electricity Charges	15,750	0	0	15,750	0	15,750	15,750	15,750	0	0
6273	Water Charges	3,360	0	0	3,360	0	3,360	3,360	3,360	0	0
6281	Security Services	8,440	(498)	0	7,942	0	7,942	7,942	7,941	1	1
6282	Equipment Maintenance	1,680	0	0	1,680	0	1,680	1,680	1,663	17	17
6283	Cleaning & Extermination Services	760	0	0	760	0	760	760	752	8	8
6284	Other	4,011	498	0	4,509	0	4,509	4,509	3,998	511	511
6291	National & Other Events	3,780	0	0	3,780	0	3,780	3,780	3,769	11	11
6293	Refreshment and Meals	914	0	0	914	0	914	815	814	100	1
6294	Other	430	198	0	628	0	628	587	586	42	1
6302	Training (including Scholarships)	60	0	0	60	0	60	60	60	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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		445,302	0	45,000	490,302	0	490,302	425,144	415,944	74,358	9,200
6112	Senior Technical	2,809	0	0	2,809	0	2,809	2,809	2,809	0	0
6113	Other Technical & Craft Skilled	9,850	0	0	9,850	0	9,850	9,850	9,735	115	115
6114	Clerical & Office Support	5,815	263	0	6,078	0	6,078	6,078	6,078	0	0
6115	Semi-Skilled Operatives & Unskilled	6,833	0	0	6,833	0	6,833	6,833	6,833	0	0
6116	Contracted Employees	73,793	5,700	0	79,493	0	79,493	79,493	79,493	0	0
6117	Temporary Employees	10,562	(5,700)	0	4,862	0	4,862	4,862	4,862	0	0
6133	Benefits & Allowances	1,969	(147)	0	1,822	0	1,822	1,822	1,822	0	0
6134	National Insurance	1,997	(116)	0	1,881	0	1,881	1,881	1,881	0	0
6221	Drugs & Medical Supplies	140	0	0	140	0	140	140	139	1	1
6222	Field Material & Supplies	6,700	0	0	6,700	0	6,700	6,700	6,625	75	75
6223	Office Materials and Supplies	2,300	300	0	2,600	0	2,600	2,600	2,288	312	312
6224	Print & Non-Print Materials	6,900	224	0	7,124	0	7,124	7,124	6,896	228	228
6231	Fuel and Lubricants	1,302	0	0	1,302	0	1,302	1,302	1,302	0	0
6242	Maintenance of Buildings	11,300	0	0	11,300	0	11,300	11,300	11,299	1	1
6243	Janitorial and Cleaning Supplies	3,000	(300)	0	2,700	0	2,700	2,700	2,676	24	24
6255	Maintenance of Other Infrastructure	3,500	0	0	3,500	0	3,500	3,500	3,493	7	7
6261	Local Travel and Subsistence	7,800	0	0	7,800	0	7,800	7,800	7,754	46	46
6263	Postage Telex & Cablegram	100	0	0	100	0	100	100	51	49	49
6265	Other Transport, Travel & Postage	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6271	Telephone Charges	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6272	Electricity Charges	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6273	Water Charges	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6281	Security Services	42,749	(4,900)	0	37,849	0	37,849	37,849	36,234	1,615	1,615
6282	Equipment Maintenance	3,500	(224)	0	3,276	0	3,276	3,276	3,228	48	48
6283	Cleaning & Extermination Services	3,000	0	0	3,000	0	3,000	3,000	2,998	2	2
6284	Other	6,500	0	0	6,500	0	6,500	6,500	6,499	1	1
6291	National & Other Events	71,740	0	10,000	81,740	0	81,740	81,740	81,695	45	45
6293	Refreshment and Meals	550	0	0	550	0	550	550	550	0	0
6294	Other	2,520	4,900	35,000	42,420	0	42,420	42,420	40,700	1,720	1,720
6302	Training (including Scholarships)	4,000	0	0	4,000	0	4,000	4,000	3,900	100	100
6321	Subsid & Cont to Local Org	132,259	0	0	132,259	0	132,259	67,101	62,512	69,747	4,589
6322	Subsid & Cont to Intl Org	614	0	0	614	0	614	614	392	222	222

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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		413,437	0	0	413,437	0	413,437	407,095	399,583	13,854	7,512
6111	Administrative	2,535	0	0	2,535	0	2,535	2,347	2,347	188	0
6112	Senior Technical	10,232	0	0	10,232	0	10,232	9,746	9,746	486	0
6113	Other Technical & Craft Skilled	10,237	0	0	10,237	0	10,237	9,812	9,812	425	0
6114	Clerical & Office Support	5,920	0	0	5,920	0	5,920	4,701	4,701	1,219	0
6115	Semi-Skilled Operatives & Unskilled	6,856	445	0	7,301	0	7,301	7,301	7,301	0	0
6116	Contracted Employees	109,190	2,101	0	111,291	0	111,291	111,291	111,065	226	226
6117	Temporary Employees	10,748	(2,546)	0	8,202	0	8,202	4,904	4,904	3,298	0
6131	Other Direct Labour Costs	635	0	0	635	0	635	488	488	147	0
6133	Benefits & Allowances	3,683	0	0	3,683	0	3,683	3,453	3,453	230	0
6134	National Insurance	2,804	0	0	2,804	0	2,804	2,455	2,455	349	0
6221	Drugs & Medical Supplies	1,000	(450)	0	550	0	550	550	489	61	61
6222	Field Material & Supplies	3,000	0	0	3,000	0	3,000	3,000	2,885	115	115
6223	Office Materials and Supplies	2,500	0	0	2,500	0	2,500	2,500	2,391	109	109
6224	Print & Non-Print Materials	2,800	0	0	2,800	0	2,800	2,800	2,575	225	225
6231	Fuel and Lubricants	8,000	0	0	8,000	0	8,000	8,000	7,678	322	322
6242	Maintenance of Buildings	19,691	0	0	19,691	0	19,691	19,691	19,514	177	177
6243	Janitorial and Cleaning Supplies	2,000	(240)	0	1,760	0	1,760	1,760	1,757	3	3
6251	Maintenance of Roads	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
6252	Maintenance of Bridges	4,500	0	0	4,500	0	4,500	4,500	3,770	730	730
6253	Maint. of Drainage & Irrigation Works	594	0	0	594	0	594	594	429	165	165
6255	Maintenance of Other Infrastructure	6,000	0	0	6,000	0	6,000	6,000	5,304	696	696
6261	Local Travel and Subsistence	5,600	0	0	5,600	0	5,600	5,600	5,518	82	82
6263	Postage Telex & Cablegram	87	0	0	87	0	87	87	25	62	62
6264	Vehicle Spares and Service	4,000	(500)	0	3,500	0	3,500	3,500	3,349	151	151
6265	Other Transport, Travel & Postage	5,000	0	0	5,000	0	5,000	5,000	4,865	135	135
6271	Telephone Charges	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6272	Electricity Charges	27,300	0	0	27,300	0	27,300	27,300	27,259	41	41
6273	Water Charges	3,015	0	0	3,015	0	3,015	3,015	2,895	120	120

**AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORT**  
**PROGRAMME 443 - YOUTH**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
6281	Security Services	26,976	(1,900)	0	25,076	0	25,076	25,076	23,191	1,885	1,885
6282	Equipment Maintenance	3,000	(600)	0	2,400	0	2,400	2,400	2,377	23	23
6283	Cleaning & Extermination Services	3,214	(700)	0	2,514	0	2,514	2,514	2,454	60	60
6284	Other	1,000	0	0	1,000	0	1,000	1,000	939	61	61
6291	National & Other Events	10,900	200	0	11,100	0	11,100	11,100	11,069	31	31
6292	Dietary	41,110	450	0	41,560	0	41,560	41,560	41,199	361	361
6293	Refreshment and Meals	310	0	0	310	0	310	310	309	1	1
6294	Other	42,000	3,740	0	45,740	0	45,740	45,740	44,230	1,510	1,510
6302	Training (including Scholarships)	12,500	0	0	12,500	0	12,500	12,500	12,497	3	3
6321	Subsid & Cont to Local Org	2,120	0	0	2,120	0	2,120	2,120	2,112	8	8
6322	Subsid & Cont to Intl Org	7,580	0	0	7,580	0	7,580	7,580	7,432	148	148

MR. A. KING  
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**AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORT**  
**PROGRAMME 444 - SPORT**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		217,219	0	0	217,219	0	217,219	217,162	216,691	528	471
6116	Contracted Employees	12,028	0	0	12,028	0	12,028	11,971	11,971	57	0
6221	Drugs & Medical Supplies	400	0	0	400	0	400	400	400	0	0
6222	Field Material & Supplies	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6223	Office Materials and Supplies	2,000	0	0	2,000	0	2,000	2,000	1,990	10	10
6224	Print & Non-Print Materials	2,000	0	0	2,000	0	2,000	2,000	1,980	20	20
6231	Fuel and Lubricants	6,012	0	0	6,012	0	6,012	6,012	6,012	0	0
6242	Maintenance of Buildings	10,000	0	0	10,000	0	10,000	10,000	9,939	61	61
6243	Janitorial and Cleaning Supplies	5,900	0	0	5,900	0	5,900	5,900	5,566	334	334
6255	Maintenance of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6261	Local Travel and Subsistence	1,700	0	0	1,700	0	1,700	1,700	1,683	17	17
6264	Vehicle Spares and Service	500	0	0	500	0	500	500	495	5	5
6265	Other Transport, Travel & Postage	1,000	0	0	1,000	0	1,000	1,000	989	11	11
6271	Telephone Charges	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
6272	Electricity Charges	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6273	Water Charges	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6281	Security Services	17,000	(1,684)	0	15,316	0	15,316	15,316	15,316	0	0
6282	Equipment Maintenance	2,760	0	0	2,760	0	2,760	2,760	2,750	10	10
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6291	National & Other Events	3,900	1,684	0	5,584	0	5,584	5,584	5,583	1	1
6293	Refreshment and Meals	619	0	0	619	0	619	619	618	1	1
6321	Subsid & Cont to Local Org	120,000	0	0	120,000	0	120,000	120,000	120,000	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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		474,692	(1)	0	474,691	0	474,691	474,686	473,952	739	734
6111	Administrative	2,651	(252)	0	2,399	0	2,399	2,399	2,399	0	0
6114	Clerical & Office Support	1,341	(80)	0	1,261	0	1,261	1,261	1,261	0	0
6115	Semi-Skilled Operatives & Unskilled	913	3	0	916	0	916	916	916	0	0
6116	Contracted Employees	22,825	60	0	22,885	0	22,885	22,885	22,885	0	0
6117	Temporary Employees	0	197	0	197	0	197	197	197	0	0
6131	Other Direct Labour Costs	0	49	0	49	0	49	49	49	0	0
6133	Benefits & Allowances	331	22	0	353	0	353	352	352	1	0
6134	National Insurance	350	0	0	350	0	350	346	346	4	0
6221	Drugs & Medical Supplies	170	0	0	170	0	170	170	170	0	0
6222	Field Material & Supplies	137	0	0	137	0	137	137	135	2	2
6223	Office Materials and Supplies	2,150	0	0	2,150	0	2,150	2,150	2,150	0	0
6224	Print & Non-Print Materials	1,450	0	0	1,450	0	1,450	1,450	1,439	11	11
6231	Fuel and Lubricants	4,308	0	0	4,308	0	4,308	4,308	4,294	14	14
6242	Maintenance of Buildings	1,402	3,173	0	4,575	0	4,575	4,575	4,563	12	12
6243	Janitorial and Cleaning Supplies	950	0	0	950	0	950	950	950	0	0
6255	Maintenance of Other Infrastructure	830	(100)	0	730	0	730	730	684	46	46
6261	Local Travel and Subsistence	2,000	(660)	0	1,340	0	1,340	1,340	1,282	58	58
6263	Postage Telex & Cablegram	14	30	0	44	0	44	44	20	24	24
6264	Vehicle Spares and Service	3,200	(100)	0	3,100	0	3,100	3,100	2,770	330	330
6265	Other Transport, Travel & Postage	2,800	360	0	3,160	0	3,160	3,160	3,149	11	11
6271	Telephone Charges	2,820	2,100	0	4,920	0	4,920	4,920	4,920	0	0
6272	Electricity Charges	5,700	0	0	5,700	0	5,700	5,700	5,700	0	0
6273	Water Charges	720	0	0	720	0	720	720	720	0	0
6281	Security Services	10,950	(3,578)	0	7,372	0	7,372	7,372	7,314	58	58
6282	Equipment Maintenance	1,650	(225)	0	1,425	0	1,425	1,425	1,415	10	10
6283	Cleaning & Extermination Services	675	(100)	0	575	0	575	575	519	56	56
6284	Other	1,700	(1,100)	0	600	0	600	600	574	26	26
6291	National & Other Events	1,200	0	0	1,200	0	1,200	1,200	1,197	3	3
6293	Refreshment and Meals	900	200	0	1,100	0	1,100	1,100	1,098	2	2
6294	Other	415	0	0	415	0	415	415	414	1	1
6302	Training (including Scholarships)	140	0	0	140	0	140	140	70	70	70
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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		4,009,616	0	343,000	4,352,616	0	4,352,616	4,329,325	4,317,801	34,815	11,524
6111	Administrative	5,958	100	0	6,058	0	6,058	6,055	6,036	22	19
6112	Senior Technical	133,200	(15,474)	0	117,726	0	117,726	117,725	117,669	57	56
6113	Other Technical & Craft Skilled	230,400	6,046	0	236,446	0	236,446	236,445	235,042	1,404	1,403
6114	Clerical & Office Support	100,800	7,056	0	107,856	0	107,856	107,855	106,899	957	956
6115	Semi-Skilled Operatives & Unskilled	304,800	6,067	0	310,867	0	310,867	310,867	307,279	3,588	3,588
6116	Contracted Employees	680,400	28,835	0	709,235	0	709,235	709,235	708,139	1,096	1,096
6131	Other Direct Labour Costs	102,000	(4,514)	0	97,486	0	97,486	97,485	97,449	37	36
6133	Benefits & Allowances	138,107	(28,116)	0	109,991	0	109,991	105,498	105,171	4,820	327
6134	National Insurance	97,200	0	0	97,200	0	97,200	81,155	80,468	16,732	687
6221	Drugs & Medical Supplies	1,286,220	(8,326)	343,000	1,620,894	0	1,620,894	1,620,370	1,617,892	3,002	2,478
6222	Field Material & Supplies	1,750	(1,289)	0	461	0	461	461	460	1	1
6223	Office Materials and Supplies	9,390	(1,085)	0	8,305	0	8,305	8,305	8,104	201	201
6224	Print & Non-Print Materials	10,856	(3,288)	0	7,568	0	7,568	7,568	7,541	27	27
6231	Fuel and Lubricants	49,678	11,993	0	61,671	0	61,671	61,671	61,367	304	304
6241	Rental of Buildings	18,000	(127)	0	17,873	0	17,873	17,873	17,869	4	4
6242	Maintenance of Buildings	29,000	(1,495)	0	27,505	0	27,505	27,505	27,478	27	27
6243	Janitorial and Cleaning Supplies	26,229	(2,172)	0	24,057	0	24,057	24,057	24,014	43	43
6261	Local Travel and Subsistence	1,769	(1,007)	0	762	0	762	762	755	7	7
6263	Postage Telex & Cablegram	36	(16)	0	20	0	20	20	19	1	1
6264	Vehicle Spares and Service	4,500	357	0	4,857	0	4,857	4,857	4,824	33	33
6271	Telephone Charges	5,176	906	0	6,082	0	6,082	6,082	6,075	7	7
6272	Electricity Charges	447,637	0	0	447,637	0	447,637	447,637	447,637	0	0
6273	Water Charges	28,000	0	0	28,000	0	28,000	28,000	28,000	0	0
6281	Security Services	23,325	(12,148)	0	11,177	0	11,177	11,177	11,131	46	46
6282	Equipment Maintenance	90,365	12,901	0	103,266	0	103,266	103,263	103,232	34	31
6283	Cleaning & Extermination Services	42,800	(7,473)	0	35,327	0	35,327	35,327	35,247	80	80
6284	Other	80,100	9,399	0	89,499	0	89,499	89,499	89,499	0	0
6291	National & Other Events	800	2,512	0	3,312	0	3,312	3,312	3,306	6	6
6292	Dietary	45,000	973	0	45,973	0	45,973	43,754	43,751	2,222	3
6293	Refreshment and Meals	2,120	1,169	0	3,289	0	3,289	3,289	3,247	42	42
6294	Other	0	0	0	0	0	0	0	0	0	0
6302	Training (including Scholarships)	14,000	(1,784)	0	12,216	0	12,216	12,216	12,201	15	15

MR. M. H. KHAN  
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH  
PROGRAMME 471 - MINISTRY ADMINISTRATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		650,682	(1,439)	0	649,243	0	649,243	649,235	639,880	9,363	9,355
6111	Administrative	8,979	(858)	0	8,121	0	8,121	8,121	8,121	0	0
6112	Senior Technical	32,809	3,125	0	35,934	0	35,934	35,934	35,917	17	17
6113	Other Technical & Craft Skilled	7,147	584	0	7,731	0	7,731	7,731	7,725	6	6
6114	Clerical & Office Support	24,637	(3,968)	0	20,669	0	20,669	20,669	20,669	0	0
6115	Semi-Skilled Operatives & Unskilled	5,746	(624)	0	5,122	0	5,122	5,114	5,114	8	0
6116	Contracted Employees	72,344	0	0	72,344	0	72,344	72,344	72,344	0	0
6117	Temporary Employees	365	143	0	508	0	508	508	493	15	15
6131	Other Direct Labour Costs	1,972	0	0	1,972	0	1,972	1,972	1,873	99	99
6133	Benefits & Allowances	7,521	160	0	7,681	0	7,681	7,681	7,681	0	0
6134	National Insurance	5,482	0	0	5,482	0	5,482	5,482	5,482	0	0
6221	Drugs & Medical Supplies	60,610	0	0	60,610	0	60,610	60,610	60,610	0	0
6222	Field Material & Supplies	5,000	(2,000)	0	3,000	0	3,000	3,000	3,000	0	0
6223	Office Materials and Supplies	14,590	(2,000)	0	12,590	0	12,590	12,590	12,590	0	0
6224	Print & Non-Print Materials	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
6231	Fuel and Lubricants	13,500	(3,321)	0	10,179	0	10,179	10,179	10,179	0	0
6241	Rental of Buildings	2,040	0	0	2,040	0	2,040	2,040	800	1,240	1,240
6242	Maintenance of Buildings	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
6243	Janitorial and Cleaning Supplies	4,579	0	0	4,579	0	4,579	4,579	4,579	0	0
6255	Maintenance of Other Infrastructure	7,300	0	0	7,300	0	7,300	7,300	3,536	3,764	3,764
6261	Local Travel and Subsistence	10,050	(1,000)	0	9,050	0	9,050	9,050	9,050	0	0
6263	Postage Telex & Cablegram	590	0	0	590	0	590	590	419	171	171
6264	Vehicle Spares and Service	11,500	(1,870)	0	9,630	0	9,630	9,630	9,630	0	0
6265	Other Transport, Travel & Postage	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6271	Telephone Charges	12,000	(2,207)	0	9,793	0	9,793	9,793	9,793	0	0
6272	Electricity Charges	40,000	(6,196)	0	33,804	0	33,804	33,804	33,804	0	0
6273	Water Charges	5,180	0	0	5,180	0	5,180	5,180	5,180	0	0

**AGENCY 47 - MINISTRY OF HEALTH  
PROGRAMME 471 - MINISTRY ADMINISTRATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
6281	Security Services	27,579	(4,737)	0	22,842	0	22,842	22,842	22,842	0	0
6282	Equipment Maintenance	10,000	(1,692)	0	8,308	0	8,308	8,308	8,308	0	0
6283	Cleaning & Extermination Services	3,040	0	0	3,040	0	3,040	3,040	3,040	0	0
6284	Other	25,000	(1,039)	0	23,961	0	23,961	23,961	23,961	0	0
6291	National & Other Events	7,114	0	0	7,114	0	7,114	7,114	7,114	0	0
6293	Refreshment and Meals	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6294	Other	95,000	28,061	0	123,061	0	123,061	123,061	120,198	2,863	2,863
6302	Training (including Scholarships)	8,500	(2,000)	0	6,500	0	6,500	6,500	5,544	956	956
6321	Subsid & Cont to Local Org	16,819	0	0	16,819	0	16,819	16,819	16,696	123	123
6322	Subsid & Cont to Intl Org	67,689	0	0	67,689	0	67,689	67,689	67,588	101	101

MR. L. CADOGAN  
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH  
PROGRAMME 472 - DISEASE CONTROL  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		498,557	(11,757)	20,000	506,800	0	506,800	506,800	497,615	9,185	9,185
6111	Administrative	4,538	1,618	0	6,156	0	6,156	6,156	6,156	0	0
6112	Senior Technical	32,398	(7,425)	0	24,973	0	24,973	24,973	24,973	0	0
6113	Other Technical & Craft Skilled	2,949	9,445	0	12,394	0	12,394	12,394	12,394	0	0
6114	Clerical & Office Support	6,635	23	0	6,658	0	6,658	6,658	6,658	0	0
6115	Semi-Skilled Operatives & Unskilled	33,826	(11,886)	0	21,940	0	21,940	21,940	21,918	22	22
6116	Contracted Employees	43,556	0	0	43,556	0	43,556	43,556	43,556	0	0
6117	Temporary Employees	336	(251)	0	85	0	85	85	84	1	1
6131	Other Direct Labour Costs	3,211	(1,464)	0	1,747	0	1,747	1,747	1,747	0	0
6133	Benefits & Allowances	10,800	(1,378)	0	9,422	0	9,422	9,422	9,422	0	0
6134	National Insurance	5,628	(439)	0	5,189	0	5,189	5,189	4,982	207	207
6221	Drugs & Medical Supplies	176,000	0	0	176,000	0	176,000	176,000	176,000	0	0
6222	Field Material & Supplies	6,500	0	0	6,500	0	6,500	6,500	6,415	85	85
6223	Office Materials and Supplies	8,500	0	0	8,500	0	8,500	8,500	8,173	327	327
6224	Print & Non-Print Materials	14,900	0	8,928	23,828	0	23,828	23,828	23,421	407	407
6231	Fuel and Lubricants	9,009	0	0	9,009	0	9,009	9,009	9,009	0	0
6241	Rental of Buildings	900	0	0	900	0	900	900	715	185	185
6242	Maintenance of Buildings	13,577	0	0	13,577	0	13,577	13,577	13,577	0	0
6243	Janitorial and Cleaning Supplies	3,500	0	0	3,500	0	3,500	3,500	3,400	100	100
6255	Maintenance of Other Infrastructure	2,150	0	0	2,150	0	2,150	2,150	556	1,594	1,594
6261	Local Travel and Subsistence	21,000	0	0	21,000	0	21,000	21,000	19,937	1,063	1,063
6263	Postage Telex & Cablegram	155	0	0	155	0	155	155	106	49	49
6264	Vehicle Spares and Service	8,297	0	0	8,297	0	8,297	8,297	8,297	0	0
6265	Other Transport, Travel & Postage	700	0	0	700	0	700	700	417	283	283
6271	Telephone Charges	3,099	0	0	3,099	0	3,099	3,099	3,099	0	0
6272	Electricity Charges	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6273	Water Charges	1,427	0	0	1,427	0	1,427	1,427	1,427	0	0
6281	Security Services	9,200	0	0	9,200	0	9,200	9,200	9,200	0	0
6282	Equipment Maintenance	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6283	Cleaning & Extermination Services	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6284	Other	7,500	0	11,072	18,572	0	18,572	18,572	18,572	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	1,495	0	0	1,495	0	1,495	1,495	1,495	0	0
6302	Training (including Scholarships)	27,001	0	0	27,001	0	27,001	27,001	25,289	1,712	1,712
6321	Subsid & Cont to Local Org	9,270	0	0	9,270	0	9,270	9,270	6,120	3,150	3,150

MR. L. CADOGAN  
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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		457,987	(1,242)	0	456,745	0	456,745	452,858	444,110	12,635	8,748
6111	Administrative	2,159	1,268	0	3,427	0	3,427	3,427	3,427	0	0
6112	Senior Technical	31,432	362	0	31,794	0	31,794	31,794	31,794	0	0
6113	Other Technical & Craft Skilled	15,276	(936)	0	14,340	0	14,340	14,340	14,340	0	0
6114	Clerical & Office Support	2,733	214	0	2,947	0	2,947	2,947	2,947	0	0
6115	Semi-Skilled Operatives & Unskilled	8,542	406	0	8,948	0	8,948	8,948	8,902	46	46
6116	Contracted Employees	37,638	(3,593)	0	34,045	0	34,045	30,158	30,158	3,887	0
6117	Temporary Employees	102	98	0	200	0	200	200	200	0	0
6131	Other Direct Labour Costs	713	613	0	1,326	0	1,326	1,326	1,326	0	0
6133	Benefits & Allowances	7,225	0	0	7,225	0	7,225	7,225	6,781	444	444
6134	National Insurance	3,556	326	0	3,882	0	3,882	3,882	3,882	0	0
6221	Drugs & Medical Supplies	199,500	0	0	199,500	0	199,500	199,500	199,500	0	0
6222	Field Material & Supplies	2,924	0	0	2,924	0	2,924	2,924	2,633	291	291
6223	Office Materials and Supplies	6,500	0	0	6,500	0	6,500	6,500	5,314	1,186	1,186
6224	Print & Non-Print Materials	10,300	0	0	10,300	0	10,300	10,300	10,300	0	0
6231	Fuel and Lubricants	5,238	401	0	5,639	0	5,639	5,639	5,639	0	0
6241	Rental of Buildings	840	0	0	840	0	840	840	210	630	630
6242	Maintenance of Buildings	7,840	0	0	7,840	0	7,840	7,840	6,014	1,826	1,826
6243	Janitorial and Cleaning Supplies	1,249	0	0	1,249	0	1,249	1,249	1,238	11	11
6255	Maintenance of Other Infrastructure	300	0	0	300	0	300	300	44	256	256
6261	Local Travel and Subsistence	8,600	0	0	8,600	0	8,600	8,600	8,598	2	2
6263	Postage Telex & Cablegram	30	0	0	30	0	30	30	0	30	30
6264	Vehicle Spares and Service	4,250	(401)	0	3,849	0	3,849	3,849	3,849	0	0
6265	Other Transport, Travel & Postage	1,250	0	0	1,250	0	1,250	1,250	691	559	559
6271	Telephone Charges	1,250	0	0	1,250	0	1,250	1,250	1,250	0	0
6272	Electricity Charges	9,440	0	0	9,440	0	9,440	9,440	9,440	0	0
6273	Water Charges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6281	Security Services	5,500	0	0	5,500	0	5,500	5,500	3,739	1,761	1,761
6282	Equipment Maintenance	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6283	Cleaning & Extermination Services	1,650	0	0	1,650	0	1,650	1,650	1,650	0	0
6284	Other	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6291	National & Other Events	10,600	0	0	10,600	0	10,600	10,600	10,600	0	0
6292	Dietary	20,000	0	0	20,000	0	20,000	20,000	19,456	544	544
6293	Refreshment and Meals	750	0	0	750	0	750	750	750	0	0
6294	Other	600	0	0	600	0	600	600	0	600	600
6302	Training (including Scholarships)	35,000	0	0	35,000	0	35,000	35,000	34,438	562	562

MR. L. CADOGAN  
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH**  
**PROGRAMME 474 - REGIONAL & CLINICAL SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		2,509,271	3,912	993,230	3,506,413	0	3,506,413	3,506,413	3,494,366	12,047	12,047
6112	Senior Technical	12,326	11,803	0	24,129	0	24,129	24,129	24,129	0	0
6113	Other Technical & Craft Skilled	22,356	17,986	0	40,342	0	40,342	40,342	40,342	0	0
6114	Clerical & Office Support	1,286	0	0	1,286	0	1,286	1,286	1,248	38	38
6115	Semi-Skilled Operatives & Unskilled	28,240	0	0	28,240	0	28,240	28,240	28,198	42	42
6116	Contracted Employees	706,412	(12,122)	0	694,290	0	694,290	694,290	694,024	266	266
6117	Temporary Employees	94,925	0	0	94,925	0	94,925	94,925	92,285	2,640	2,640
6131	Other Direct Labour Costs	1,098	0	0	1,098	0	1,098	1,098	719	379	379
6133	Benefits & Allowances	55,916	(17,129)	0	38,787	0	38,787	38,787	38,063	724	724
6134	National Insurance	3,094	3,374	0	6,468	0	6,468	6,468	6,468	0	0
6221	Drugs & Medical Supplies	1,100,000	0	993,230	2,093,230	0	2,093,230	2,093,230	2,093,230	0	0
6222	Field Material & Supplies	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6223	Office Materials and Supplies	7,500	0	0	7,500	0	7,500	7,500	7,144	356	356
6224	Print & Non-Print Materials	23,000	(12,000)	0	11,000	0	11,000	11,000	10,962	38	38
6231	Fuel and Lubricants	26,000	8,000	0	34,000	0	34,000	34,000	34,000	0	0
6241	Rental of Buildings	7,284	0	0	7,284	0	7,284	7,284	5,194	2,090	2,090
6242	Maintenance of Buildings	31,000	0	0	31,000	0	31,000	31,000	30,750	250	250
6243	Janitorial and Cleaning Supplies	22,600	0	0	22,600	0	22,600	22,600	22,600	0	0
6255	Maintenance of Other Infrastructure	12,900	0	0	12,900	0	12,900	12,900	9,889	3,011	3,011
6261	Local Travel and Subsistence	11,500	1,000	0	12,500	0	12,500	12,500	12,435	65	65
6263	Postage Telex & Cablegram	40	0	0	40	0	40	40	40	0	0
6264	Vehicle Spares and Service	9,990	800	0	10,790	0	10,790	10,790	10,061	729	729
6265	Other Transport, Travel & Postage	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6271	Telephone Charges	5,000	5,000	0	10,000	0	10,000	10,000	10,000	0	0
6272	Electricity Charges	43,000	2,000	0	45,000	0	45,000	45,000	45,000	0	0
6273	Water Charges	4,898	0	0	4,898	0	4,898	4,898	4,898	0	0
6281	Security Services	62,561	0	0	62,561	0	62,561	62,561	61,351	1,210	1,210
6282	Equipment Maintenance	20,000	16,000	0	36,000	0	36,000	36,000	36,000	0	0
6283	Cleaning & Extermination Services	3,345	0	0	3,345	0	3,345	3,345	3,345	0	0
6284	Other	125,450	(20,800)	0	104,650	0	104,650	104,650	104,650	0	0
6291	National & Other Events	300	0	0	300	0	300	300	300	0	0
6292	Dietary	20,000	0	0	20,000	0	20,000	20,000	19,929	71	71
6293	Refreshment and Meals	2,350	0	0	2,350	0	2,350	2,350	2,350	0	0
6294	Other	1,000	0	0	1,000	0	1,000	1,000	947	53	53
6302	Training (including Scholarships)	5,700	0	0	5,700	0	5,700	5,700	5,615	85	85
6321	Subsid & Cont to Local Org	200	0	0	200	0	200	200	200	0	0

MR. L. CADOGAN  
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH  
PROGRAMME 475 - HEALTH SCIENCES EDUCATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		416,551	7,295	0	423,846	0	423,846	423,846	379,194	44,652	44,652
6111	Administrative	0	1,111	0	1,111	0	1,111	1,111	1,111	0	0
6112	Senior Technical	13,593	9	0	13,602	0	13,602	13,602	13,602	0	0
6113	Other Technical & Craft Skilled	1,109	547	0	1,656	0	1,656	1,656	1,656	0	0
6114	Clerical & Office Support	3,146	(265)	0	2,881	0	2,881	2,881	2,881	0	0
6115	Semi-Skilled Operatives & Unskilled	1,839	20	0	1,859	0	1,859	1,859	1,859	0	0
6116	Contracted Employees	39,033	0	0	39,033	0	39,033	39,033	39,020	13	13
6117	Temporary Employees	214	185	0	399	0	399	399	399	0	0
6131	Other Direct Labour Costs	1,662	(774)	0	888	0	888	888	759	129	129
6133	Benefits & Allowances	4,942	6,462	0	11,404	0	11,404	11,404	11,404	0	0
6134	National Insurance	12,905	0	0	12,905	0	12,905	12,905	12,880	25	25
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6222	Field Material & Supplies	2,450	0	0	2,450	0	2,450	2,450	2,072	378	378
6223	Office Materials and Supplies	7,200	0	0	7,200	0	7,200	7,200	5,413	1,787	1,787
6224	Print & Non-Print Materials	6,500	0	0	6,500	0	6,500	6,500	3,338	3,162	3,162
6231	Fuel and Lubricants	2,500	955	0	3,455	0	3,455	3,455	3,455	0	0
6241	Rental of Buildings	6,700	(1,845)	0	4,855	0	4,855	4,855	4,855	0	0
6242	Maintenance of Buildings	14,000	0	0	14,000	0	14,000	14,000	12,794	1,206	1,206
6243	Janitorial and Cleaning Supplies	2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
6255	Maintenance of Other Infrastructure	2,500	0	0	2,500	0	2,500	2,500	1,351	1,149	1,149
6261	Local Travel and Subsistence	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6263	Postage Telex & Cablegram	50	0	0	50	0	50	50	0	50	50
6264	Vehicle Spares and Service	906	(610)	0	296	0	296	296	296	0	0
6271	Telephone Charges	2,006	1,500	0	3,506	0	3,506	3,506	3,506	0	0
6272	Electricity Charges	6,259	0	0	6,259	0	6,259	6,259	6,259	0	0
6273	Water Charges	1,370	0	0	1,370	0	1,370	1,370	1,370	0	0
6281	Security Services	17,520	0	0	17,520	0	17,520	17,520	12,949	4,571	4,571
6282	Equipment Maintenance	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6283	Cleaning & Extermination Services	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6284	Other	8,000	0	0	8,000	0	8,000	8,000	7,509	491	491
6291	National & Other Events	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6292	Dietary	22,506	0	0	22,506	0	22,506	22,506	18,918	3,588	3,588
6293	Refreshment and Meals	500	0	0	500	0	500	500	500	0	0
6302	Training (including Scholarships)	223,241	0	0	223,241	0	223,241	223,241	195,138	28,103	28,103

MR. L. CADOGAN  
HEAD OF BUDGET AGENCY



**AGENCY 47 - MINISTRY OF HEALTH**  
**PROGRAMME 476 - STANDARDS & TECHNICAL SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		254,600	3,231	0	257,831	0	257,831	257,831	246,599	11,232	11,232
6111	Administrative	5,356	(1,342)	0	4,014	0	4,014	4,014	3,993	21	21
6112	Senior Technical	3,490	699	0	4,189	0	4,189	4,189	4,189	0	0
6113	Other Technical & Craft Skilled	13,562	0	0	13,562	0	13,562	13,562	13,562	0	0
6114	Clerical & Office Support	1,725	82	0	1,807	0	1,807	1,807	1,807	0	0
6115	Semi-Skilled Operatives & Unskilled	8,084	(1,903)	0	6,181	0	6,181	6,181	6,181	0	0
6116	Contracted Employees	3,210	3,793	0	7,003	0	7,003	7,003	7,003	0	0
6131	Other Direct Labour Costs	60	71	0	131	0	131	131	122	9	9
6133	Benefits & Allowances	1,798	1,427	0	3,225	0	3,225	3,225	3,026	199	199
6134	National Insurance	1,649	404	0	2,053	0	2,053	2,053	2,053	0	0
6221	Drugs & Medical Supplies	125,347	0	0	125,347	0	125,347	125,347	125,347	0	0
6222	Field Material & Supplies	1,000	0	0	1,000	0	1,000	1,000	654	346	346
6223	Office Materials and Supplies	3,000	0	0	3,000	0	3,000	3,000	2,069	931	931
6224	Print & Non-Print Materials	3,700	(2,200)	0	1,500	0	1,500	1,500	1,500	0	0
6231	Fuel and Lubricants	700	0	0	700	0	700	700	700	0	0
6242	Maintenance of Buildings	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6243	Janitorial and Cleaning Supplies	600	0	0	600	0	600	600	587	13	13
6261	Local Travel and Subsistence	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
6263	Postage Telex & Cablegram	170	0	0	170	0	170	170	32	138	138
6264	Vehicle Spares and Service	1,000	0	0	1,000	0	1,000	1,000	634	366	366
6265	Other Transport, Travel & Postage	1,200	0	0	1,200	0	1,200	1,200	40	1,160	1,160
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	622	0	0	622	0	622	622	622	0	0
6281	Security Services	2,190	0	0	2,190	0	2,190	2,190	1,243	947	947
6282	Equipment Maintenance	33,000	2,200	0	35,200	0	35,200	35,200	35,048	152	152
6283	Cleaning & Extermination Services	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6284	Other	2,150	0	0	2,150	0	2,150	2,150	2,150	0	0
6291	National & Other Events	800	0	0	800	0	800	800	800	0	0
6292	Dietary	2,200	0	0	2,200	0	2,200	2,200	1,842	358	358
6293	Refreshment and Meals	500	0	0	500	0	500	500	500	0	0
6294	Other	140	0	0	140	0	140	140	0	140	140
6302	Training (including Scholarships)	10,147	0	0	10,147	0	10,147	10,147	3,695	6,452	6,452

MR. L. CADOGAN  
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH  
PROGRAMME 477 - REHABILITATION SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		198,977	(1)	0	198,976	0	198,976	198,976	187,222	11,754	11,754
6111	Administrative	724	58	0	782	0	782	782	782	0	0
6112	Senior Technical	10,800	989	0	11,789	0	11,789	11,789	11,789	0	0
6113	Other Technical & Craft Skilled	16,548	0	0	16,548	0	16,548	16,548	16,548	0	0
6114	Clerical & Office Support	965	(234)	0	731	0	731	731	544	187	187
6115	Semi-Skilled Operatives & Unskilled	24,380	0	0	24,380	0	24,380	24,380	24,038	342	342
6116	Contracted Employees	34,826	0	0	34,826	0	34,826	34,826	34,826	0	0
6117	Temporary Employees	2,603	(898)	0	1,705	0	1,705	1,705	1,672	33	33
6131	Other Direct Labour Costs	545	0	0	545	0	545	545	295	250	250
6133	Benefits & Allowances	7,437	20	0	7,457	0	7,457	7,457	7,457	0	0
6134	National Insurance	3,882	64	0	3,946	0	3,946	3,946	3,941	5	5
6221	Drugs & Medical Supplies	3,430	0	0	3,430	0	3,430	3,430	3,430	0	0
6222	Field Material & Supplies	5,460	0	0	5,460	0	5,460	5,460	2,817	2,643	2,643
6223	Office Materials and Supplies	3,402	0	0	3,402	0	3,402	3,402	2,938	464	464
6224	Print & Non-Print Materials	3,000	0	0	3,000	0	3,000	3,000	1,387	1,613	1,613
6231	Fuel and Lubricants	3,000	1,507	0	4,507	0	4,507	4,507	4,507	0	0
6241	Rental of Buildings	2,640	0	0	2,640	0	2,640	2,640	1,880	760	760
6242	Maintenance of Buildings	6,174	0	0	6,174	0	6,174	6,174	4,789	1,385	1,385
6243	Janitorial and Cleaning Supplies	2,125	0	0	2,125	0	2,125	2,125	2,034	91	91
6255	Maintenance of Other Infrastructure	2,000	0	0	2,000	0	2,000	2,000	1,652	348	348
6261	Local Travel and Subsistence	2,101	0	0	2,101	0	2,101	2,101	1,854	247	247
6263	Postage Telex & Cablegram	80	0	0	80	0	80	80	0	80	80
6264	Vehicle Spares and Service	3,000	(1,507)	0	1,493	0	1,493	1,493	1,493	0	0
6265	Other Transport, Travel & Postage	44	0	0	44	0	44	44	44	0	0
6271	Telephone Charges	658	0	0	658	0	658	658	658	0	0
6272	Electricity Charges	2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
6273	Water Charges	478	0	0	478	0	478	478	478	0	0

**AGENCY 47 - MINISTRY OF HEALTH  
PROGRAMME 477 - REHABILITATION SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
6281	Security Services	8,760	0	0	8,760	0	8,760	8,760	7,127	1,633	1,633
6282	Equipment Maintenance	7,901	0	0	7,901	0	7,901	7,901	7,901	0	0
6283	Cleaning & Extermination Services	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	1,040	0	0
6291	National & Other Events	1,520	0	0	1,520	0	1,520	1,520	1,520	0	0
6292	Dietary	1,000	0	0	1,000	0	1,000	1,000	394	606	606
6293	Refreshment and Meals	961	0	0	961	0	961	961	961	0	0
6294	Other	72	0	0	72	0	72	72	38	34	34
6302	Training (including Scholarships)	4,856	0	0	4,856	0	4,856	4,856	3,823	1,033	1,033
6321	Subsid & Cont to Local Org	28,700	0	0	28,700	0	28,700	28,700	28,700	0	0

MR. L. CADOGAN  
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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		162,447	5,100	0	167,547	0	167,547	167,202	166,233	1,314	969
6111	Administrative	11,648	(591)	0	11,057	0	11,057	11,057	11,057	0	0
6112	Senior Technical	1,210	0	0	1,210	0	1,210	1,210	1,210	0	0
6113	Other Technical & Craft Skilled	1,287	0	0	1,287	0	1,287	1,287	1,287	0	0
6114	Clerical & Office Support	13,342	(1,220)	0	12,122	0	12,122	12,122	12,112	10	10
6115	Semi-Skilled Operatives & Unskilled	2,426	0	0	2,426	0	2,426	2,426	2,426	0	0
6116	Contracted Employees	49,725	7,400	0	57,125	0	57,125	57,125	57,066	59	59
6117	Temporary Employees	1,166	(129)	0	1,037	0	1,037	1,037	1,037	0	0
6131	Other Direct Labour Costs	329	(102)	0	227	0	227	226	226	1	0
6133	Benefits & Allowances	2,595	10	0	2,605	0	2,605	2,605	2,605	0	0
6134	National Insurance	2,359	(268)	0	2,091	0	2,091	2,091	2,091	0	0
6221	Drugs & Medical Supplies	200	0	0	200	0	200	200	193	7	7
6222	Field Material & Supplies	150	0	0	150	0	150	150	140	10	10
6223	Office Materials and Supplies	3,100	(600)	0	2,500	0	2,500	2,500	2,465	35	35
6224	Print & Non-Print Materials	2,711	0	0	2,711	0	2,711	2,711	2,709	2	2
6231	Fuel and Lubricants	8,000	1,916	0	9,916	0	9,916	9,572	9,529	387	43
6241	Rental of Buildings	3,063	0	0	3,063	0	3,063	3,063	3,062	1	1
6242	Maintenance of Buildings	5,000	2,000	0	7,000	0	7,000	7,000	6,934	66	66
6243	Janitorial and Cleaning Supplies	1,023	(344)	0	679	0	679	679	575	104	104
6255	Maintenance of Other Infrastructure	3,500	(2,000)	0	1,500	0	1,500	1,500	1,427	73	73
6261	Local Travel and Subsistence	3,500	(1,000)	0	2,500	0	2,500	2,500	2,418	82	82
6263	Postage Telex & Cablegram	147	0	0	147	0	147	147	52	95	95
6264	Vehicle Spares and Service	4,500	1,300	0	5,800	0	5,800	5,800	5,765	35	35
6265	Other Transport, Travel & Postage	800	(472)	0	328	0	328	328	328	0	0
6271	Telephone Charges	4,914	0	0	4,914	0	4,914	4,914	4,914	0	0
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	12,936	21	21
6282	Equipment Maintenance	3,700	(500)	0	3,200	0	3,200	3,200	3,158	42	42
6283	Cleaning & Extermination Services	400	(300)	0	100	0	100	100	100	0	0
6284	Other	2,500	0	0	2,500	0	2,500	2,500	2,444	56	56
6291	National & Other Events	650	(400)	0	250	0	250	250	224	26	26
6293	Refreshment and Meals	1,750	400	0	2,150	0	2,150	2,150	2,138	12	12
6294	Other	1,300	0	0	1,300	0	1,300	1,300	1,220	80	80
6302	Training (including Scholarships)	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	5,035	110	110

MS. L. BAIRD  
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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		5,264,354	(2,600)	20,000	5,281,754	0	5,281,754	5,281,752	5,110,404	171,350	171,348
6111	Administrative	12,580	(1,000)	0	11,580	0	11,580	11,580	11,580	0	0
6112	Senior Technical	18,947	(1,000)	0	17,947	0	17,947	17,947	17,947	0	0
6113	Other Technical & Craft Skilled	53,389	0	0	53,389	0	53,389	53,389	53,212	177	177
6114	Clerical & Office Support	11,175	(1,000)	0	10,175	0	10,175	10,175	10,174	1	1
6115	Semi-Skilled Operatives & Unskilled	48,149	(2,710)	0	45,439	0	45,439	45,439	45,371	68	68
6116	Contracted Employees	114,046	5,000	0	119,046	0	119,046	119,046	119,007	39	39
6117	Temporary Employees	4,048	0	0	4,048	0	4,048	4,048	3,795	253	253
6131	Other Direct Labour Costs	2,511	(2,267)	0	244	0	244	244	244	0	0
6133	Benefits & Allowances	21,275	430	0	21,705	0	21,705	21,704	21,704	1	0
6134	National Insurance	10,477	(53)	0	10,424	0	10,424	10,423	10,423	1	0
6221	Drugs & Medical Supplies	900	0	0	900	0	900	900	896	4	4
6222	Field Material & Supplies	22,400	(7,330)	0	15,070	0	15,070	15,070	14,877	193	193
6223	Office Materials and Supplies	6,000	0	0	6,000	0	6,000	6,000	5,927	73	73
6224	Print & Non-Print Materials	13,000	0	0	13,000	0	13,000	13,000	12,992	8	8
6231	Fuel and Lubricants	6,990	2,000	0	8,990	0	8,990	8,990	8,968	22	22
6242	Maintenance of Buildings	30,000	2,330	0	32,330	0	32,330	32,330	32,222	108	108
6243	Janitorial and Cleaning Supplies	18,900	0	0	18,900	0	18,900	18,900	18,201	699	699
6251	Maintenance of Roads	0	0	0	0	0	0	0	0	0	0
6252	Maintenance of Bridges	0	0	0	0	0	0	0	0	0	0
6255	Maintenance of Other Infrastructure	8,500	0	0	8,500	0	8,500	8,500	8,363	137	137
6261	Local Travel and Subsistence	15,000	0	0	15,000	0	15,000	15,000	14,923	77	77
6263	Postage Telex & Cablegram	50	0	0	50	0	50	50	19	31	31
6264	Vehicle Spares and Service	1,200	500	0	1,700	0	1,700	1,700	1,689	11	11
6265	Other Transport, Travel & Postage	5,642	0	0	5,642	0	5,642	5,642	5,329	313	313
6271	Telephone Charges	5,900	2,000	0	7,900	0	7,900	7,900	7,899	1	1
6272	Electricity Charges	13,568	0	0	13,568	0	13,568	13,568	13,366	202	202
6273	Water Charges	5,938	0	0	5,938	0	5,938	5,938	5,938	0	0

**AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES & SOCIAL SECURITY**  
**PROGRAMME 482 - SOCIAL SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
6281	Security Services	21,604	1,500	0	23,104	0	23,104	23,104	23,102	2	2
6282	Equipment Maintenance	4,500	0	0	4,500	0	4,500	4,500	4,488	12	12
6283	Cleaning & Extermination Services	3,500	0	0	3,500	0	3,500	3,500	2,320	1,180	1,180
6284	Other	40,000	0	0	40,000	0	40,000	40,000	39,874	126	126
6291	National & Other Events	1,200	0	0	1,200	0	1,200	1,200	620	580	580
6292	Dietary	120,450	0	0	120,450	0	120,450	120,450	117,387	3,063	3,063
6293	Refreshment and Meals	3,400	0	0	3,400	0	3,400	3,400	3,346	54	54
6294	Other	11,700	(1,000)	20,000	30,700	0	30,700	30,700	30,362	338	338
6302	Training (including Scholarships)	14,019	0	0	14,019	0	14,019	14,019	14,019	0	0
6321	Subsid & Cont to Local Org	56,191	0	0	56,191	0	56,191	56,191	55,846	345	345
6322	Subsid & Cont to Intl Org	1,905	0	0	1,905	0	1,905	1,905	1,905	0	0
6343	Old Age Pension & Social Assistance	4,535,300	0	0	4,535,300	0	4,535,300	4,535,300	4,372,069	163,231	163,231

MS. L. BAIRD  
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**AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES & SOCIAL SECURITY**  
**PROGRAMME 483 - LABOUR ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		275,576	(2,500)	0	273,076	0	273,076	270,789	268,174	4,902	2,615
6111	Administrative	4,041	787	0	4,828	0	4,828	4,827	4,827	1	0
6112	Senior Technical	3,786	181	0	3,967	0	3,967	3,967	3,967	0	0
6113	Other Technical & Craft Skilled	23,236	(3,243)	0	19,993	0	19,993	19,993	19,993	0	0
6114	Clerical & Office Support	2,976	0	0	2,976	0	2,976	2,963	2,963	13	0
6115	Semi-Skilled Operatives & Unskilled	1,968	50	0	2,018	0	2,018	2,018	2,018	0	0
6116	Contracted Employees	40,677	(744)	0	39,933	0	39,933	38,616	38,616	1,317	0
6117	Temporary Employees	601	669	0	1,270	0	1,270	1,269	1,269	1	0
6131	Other Direct Labour Costs	2,183	0	0	2,183	0	2,183	2,051	2,051	132	0
6133	Benefits & Allowances	5,221	(200)	0	5,021	0	5,021	4,531	4,531	490	0
6134	National Insurance	2,871	0	0	2,871	0	2,871	2,558	2,558	313	0
6221	Drugs & Medical Supplies	80	0	0	80	0	80	80	24	56	56
6222	Field Material & Supplies	3,000	(2,000)	0	1,000	0	1,000	1,000	581	419	419
6223	Office Materials and Supplies	3,700	(3,353)	0	347	0	347	347	347	0	0
6224	Print & Non-Print Materials	4,800	(2,000)	0	2,800	0	2,800	2,800	2,775	25	25
6231	Fuel and Lubricants	2,880	1,265	0	4,145	0	4,145	4,145	4,046	99	99
6242	Maintenance of Buildings	4,320	953	0	5,273	0	5,273	5,273	5,258	15	15
6243	Janitorial and Cleaning Supplies	508	0	0	508	0	508	508	389	119	119
6255	Maintenance of Other Infrastructure	1,520	2,000	0	3,520	0	3,520	3,520	3,507	13	13
6261	Local Travel and Subsistence	2,000	1,000	0	3,000	0	3,000	3,000	2,960	40	40
6263	Postage Telex & Cablegram	100	0	0	100	0	100	80	50	50	30
6264	Vehicle Spares and Service	3,500	1,000	0	4,500	0	4,500	4,500	4,500	0	0
6271	Telephone Charges	6,700	0	0	6,700	0	6,700	6,700	6,699	1	1
6272	Electricity Charges	5,000	0	0	5,000	0	5,000	5,000	4,037	963	963
6273	Water Charges	635	0	0	635	0	635	635	635	0	0
6281	Security Services	12,523	2,300	0	14,823	0	14,823	14,823	14,784	39	39
6282	Equipment Maintenance	2,080	0	0	2,080	0	2,080	2,080	2,045	35	35
6283	Cleaning & Extermination Services	220	0	0	220	0	220	220	217	3	3
6284	Other	4,800	(900)	0	3,900	0	3,900	3,900	3,896	4	4
6291	National & Other Events	350	0	0	350	0	350	350	0	350	350
6293	Refreshment and Meals	550	291	0	841	0	841	841	841	0	0
6294	Other	2,385	0	0	2,385	0	2,385	2,385	1,981	404	404
6302	Training (including Scholarships)	2,200	(556)	0	1,644	0	1,644	1,644	1,644	0	0
6321	Subsid & Cont to Local Org	121,800	0	0	121,800	0	121,800	121,800	121,800	0	0
6322	Subsid & Cont to Intl Org	2,365	0	0	2,365	0	2,365	2,365	2,365	0	0

MS. L. BAIRD  
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**AGENCY 51 - MINISTRY OF HOME AFFAIRS**  
**PROGRAMME 511 - SECRETARIAT SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		231,781	0	2,000	233,781	1,500	235,281	235,273	234,225	1,056	1,048
6111	Administrative	13,470	73	0	13,543	0	13,543	13,543	13,543	0	0
6112	Senior Technical	4,655	(1,179)	0	3,476	0	3,476	3,476	3,476	0	0
6113	Other Technical & Craft Skilled	2,185	2,853	0	5,038	0	5,038	5,038	5,038	0	0
6114	Clerical & Office Support	12,015	(1,447)	0	10,568	0	10,568	10,568	10,568	0	0
6115	Semi-Skilled Operatives & Unskilled	459	0	0	459	0	459	459	459	0	0
6116	Contracted Employees	67,510	0	0	67,510	0	67,510	67,510	67,510	0	0
6117	Temporary Employees	420	(300)	0	120	0	120	120	120	0	0
6131	Other Direct Labour Costs	581	0	0	581	0	581	581	253	328	328
6133	Benefits & Allowances	2,801	0	0	2,801	0	2,801	2,801	2,727	74	74
6134	National Insurance	2,386	0	0	2,386	0	2,386	2,386	2,386	0	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 and Supplies	5,000	1,500	0	6,500	0	6,500	6,500	6,500	0	0
6224	Print & Non-Print Materials	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6231	Fuel and Lubricants	7,228	(2,000)	0	5,228	0	5,228	5,228	4,826	402	402
6242	Maintenance of Buildings	2,000	1,500	0	3,500	0	3,500	3,500	3,500	0	0
6243	Janitorial and Cleaning Supplies	1,280	200	0	1,480	0	1,480	1,480	1,480	0	0
6255	Maintenance of Other Infrastructure	800	0	0	800	0	800	800	800	0	0
6261	Local Travel and Subsistence	3,258	0	0	3,258	0	3,258	3,258	3,258	0	0
6263	Postage Telex & Cablegram	70	0	0	70	0	70	70	70	0	0
6264	Vehicle Spares and Service	2,250	370	0	2,620	0	2,620	2,620	2,620	0	0
6265	Other Transport, Travel & Postage	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6271	Telephone Charges	4,872	500	0	5,372	0	5,372	5,372	5,372	0	0
6272	Electricity Charges	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6273	Water Charges	800	0	0	800	0	800	800	800	0	0
6282	Equipment Maintenance	4,500	(370)	0	4,130	0	4,130	4,130	4,130	0	0
6283	Cleaning & Extermination Services	600	405	0	1,005	0	1,005	1,005	1,005	0	0
6284	Other	14,310	(2,105)	0	12,205	0	12,205	12,205	12,205	0	0
6291	National & Other Events	600	0	0	600	0	600	600	600	0	0
6293	Refreshment and Meals	1,700	0	0	1,700	0	1,700	1,700	1,699	1	1
6294	Other	31,000	0	0	31,000	1,500	32,500	32,500	32,258	242	242
6302	Training (including Scholarships)	500	0	0	500	0	500	500	500	0	0
6321	Subsid & Cont to Local Org	29,984	0	2,000	31,984	0	31,984	31,984	31,984	0	0
6322	Subsid & Cont to Intl Org	62	0	0	62	0	62	54	53	9	1

MS. A. JOHNSON  
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**AGENCY 51 - MINISTRY OF HOME AFFAIRS  
PROGRAMME 512 - GUYANA POLICE FORCE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		5,196,283	0	0	5,196,283	206,622	5,402,905	5,402,905	5,400,683	2,222	2,222
6111	Administrative	214,655	(3,030)	0	211,625	0	211,625	211,625	211,625	0	0
6113	Other Technical & Craft Skilled	334,670	0	0	334,670	0	334,670	334,670	334,670	0	0
6114	Clerical & Office Support	1,560,023	(1,525)	0	1,558,498	0	1,558,498	1,558,498	1,558,082	416	416
6115	Semi-Skilled Operatives & Unskilled	212,914	0	0	212,914	0	212,914	212,914	212,914	0	0
6116	Contracted Employees	14,010	4,555	0	18,565	0	18,565	18,565	18,565	0	0
6131	Other Direct Labour Costs	191,801	0	0	191,801	0	191,801	191,801	191,801	0	0
6133	Benefits & Allowances	624,972	0	0	624,972	0	624,972	624,972	624,766	206	206
6134	National Insurance	169,338	0	0	169,338	0	169,338	169,338	169,338	0	0
6221	Drugs & Medical Supplies	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6222	Field Material & Supplies	48,461	0	0	48,461	5,000	53,461	53,461	53,461	0	0
6223	Office Materials and Supplies	41,850	0	0	41,850	0	41,850	41,850	41,820	30	30
6224	Print & Non-Print Materials	132,202	(6,200)	0	126,002	0	126,002	126,002	126,002	0	0
6231	Fuel and Lubricants	320,000	0	0	320,000	94,218	414,218	414,218	414,218	0	0
6241	Rental of Buildings	1,800	(1,080)	0	720	0	720	720	720	0	0
6242	Maintenance of Buildings	136,000	0	0	136,000	0	136,000	136,000	134,829	1,171	1,171
6243	Janitorial and Cleaning Supplies	20,000	0	0	20,000	1,000	21,000	21,000	21,000	0	0
6255	Maintenance of Other Infrastructure	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
6261	Local Travel and Subsistence	565,000	0	0	565,000	90,649	655,649	655,649	655,609	40	40
6263	Postage Telex & Cablegram	533	(130)	0	403	0	403	403	374	29	29
6264	Vehicle Spares and Service	160,000	0	0	160,000	5,000	165,000	165,000	164,989	11	11
6265	Other Transport, Travel & Postage	7,500	0	0	7,500	5,000	12,500	12,500	12,496	4	4
6271	Telephone Charges	64,000	0	0	64,000	255	64,255	64,255	64,255	0	0
6272	Electricity Charges	100,000	0	0	100,000	0	100,000	100,000	99,993	7	7
6273	Water Charges	36,000	0	0	36,000	0	36,000	36,000	36,000	0	0
6282	Equipment Maintenance	41,400	(2,300)	0	39,100	0	39,100	39,100	39,098	2	2
6283	Cleaning & Extermination Services	23,000	0	0	23,000	1,500	24,500	24,500	24,486	14	14
6284	Other	50,255	0	0	50,255	4,000	54,255	54,255	54,255	0	0
6291	National & Other Events	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
6292	Dietary	10,000	(1,800)	0	8,200	0	8,200	8,200	7,916	284	284
6293	Refreshment and Meals	8,099	0	0	8,099	0	8,099	8,099	8,098	1	1
6294	Other	27,500	10,300	0	37,800	0	37,800	37,800	37,793	7	7
6302	Training (including Scholarships)	28,200	1,276	0	29,476	0	29,476	29,476	29,476	0	0
6321	Subsid & Cont to Local Org	9,000	(66)	0	8,934	0	8,934	8,934	8,934	0	0

MS. A. JOHNSON  
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**AGENCY 51 - MINISTRY OF HOME AFFAIRS**  
**PROGRAMME 513 - GUYANA PRISON SERVICE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		902,389	1	0	902,390	24,331	926,721	915,845	915,779	10,942	66
6111	Administrative	29,975	3,381	0	33,356	0	33,356	33,356	33,338	18	18
6113	Other Technical & Craft Skilled	90,263	9,943	0	100,206	0	100,206	100,206	100,189	17	17
6114	Clerical & Office Support	137,065	(13,933)	0	123,132	0	123,132	119,180	119,180	3,952	0
6115	Semi-Skilled Operatives & Unskilled	49,549	0	0	49,549	0	49,549	49,134	49,134	415	0
6116	Contracted Employees	10,493	0	0	10,493	0	10,493	10,447	10,447	46	0
6131	Other Direct Labour Costs	22,808	0	0	22,808	0	22,808	22,797	22,797	11	0
6133	Benefits & Allowances	66,704	0	0	66,704	0	66,704	60,588	60,588	6,116	0
6134	National Insurance	23,597	610	0	24,207	0	24,207	24,207	24,207	0	0
6221	Drugs & Medical Supplies	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
6222	Field Material & Supplies	27,780	0	0	27,780	0	27,780	27,780	27,780	0	0
6223	Office Materials and Supplies	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6224	Print & Non-Print Materials	2,000	0	0	2,000	900	2,900	2,900	2,900	0	0
6231	Fuel and Lubricants	45,000	0	0	45,000	2,400	47,400	47,400	47,400	0	0
6241	Rental of Buildings	1,000	830	0	1,830	0	1,830	1,830	1,830	0	0
6242	Maintenance of Buildings	47,063	0	0	47,063	0	47,063	47,063	47,063	0	0
6243	Janitorial and Cleaning Supplies	16,800	0	0	16,800	0	16,800	16,800	16,800	0	0
6255	Maintenance of Other Infrastructure	17,000	0	0	17,000	0	17,000	17,000	16,974	26	26
6261	Local Travel and Subsistence	6,600	0	0	6,600	5,978	12,578	12,578	12,578	0	0
6263	Postage Telex & Cablegram	11	0	0	11	0	11	11	10	1	1
6264	Vehicle Spares and Service	10,479	0	0	10,479	0	10,479	10,479	10,479	0	0
6265	Other Transport, Travel & Postage	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6271	Telephone Charges	7,500	(1,252)	0	6,248	0	6,248	6,248	6,248	0	0
6272	Electricity Charges	26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
6273	Water Charges	6,900	0	0	6,900	0	6,900	6,900	6,900	0	0
6282	Equipment Maintenance	5,500	0	0	5,500	2,053	7,553	7,553	7,550	3	3
6283	Cleaning & Extermination Services	2,626	0	0	2,626	0	2,626	2,626	2,626	0	0
6284	Other	1,400	422	0	1,822	0	1,822	1,822	1,822	0	0
6291	National & Other Events	376	0	0	376	0	376	376	376	0	0
6292	Dietary	195,000	0	0	195,000	13,000	208,000	208,000	208,000	0	0
6293	Refreshment and Meals	5,700	0	0	5,700	0	5,700	5,700	5,700	0	0
6294	Other	16,500	0	0	16,500	0	16,500	16,500	16,500	0	0
6302	Training (including Scholarships)	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
6321	Subsid & Cont to Local Org	50	0	0	50	0	50	50	49	1	1
6322	Subsid & Cont to Intl Org	650	0	0	650	0	650	314	314	336	0

MS. A. JOHNSON  
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**AGENCY 51 - MINISTRY OF HOME AFFAIRS**  
**PROGRAMME 514 - POLICE COMPLAINTS AUTHORITY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		7,160	0	0	7,160	0	7,160	6,907	6,091	1,069	816
6114	Clerical & Office Support	1,067	(25)	0	1,042	0	1,042	812	812	230	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	1,426	0	0	1,426	0	1,426	1,426	1,426	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	111	25	0	136	0	136	136	136	0	0
6134	National Insurance	84	0	0	84	0	84	61	61	23	0
6221	Drugs & Medical Supplies	35	0	0	35	0	35	35	34	1	1
6222	Field Material & Supplies	72	0	0	72	0	72	72	70	2	2
6223	Office Materials and Supplies	424	0	0	424	0	424	424	423	1	1
6224	Print & Non-Print Materials	500	(52)	0	448	0	448	448	446	2	2
6231	Fuel and Lubricants	284	517	0	801	0	801	801	283	518	518
6242	Maintenance of Buildings	404	1	0	405	0	405	405	367	38	38
6243	Janitorial and Cleaning Supplies	154	0	0	154	0	154	154	154	0	0
6261	Local Travel and Subsistence	405	0	0	405	0	405	405	404	1	1
6263	Postage Telex & Cablegram	35	(20)	0	15	0	15	15	15	0	0
6264	Vehicle Spares and Service	0	72	0	72	0	72	72	0	72	72
6265	Other Transport, Travel & Postage	577	(287)	0	290	0	290	290	277	13	13
6271	Telephone Charges	160	(85)	0	75	0	75	75	22	53	53
6272	Electricity Charges	300	0	0	300	0	300	300	300	0	0
6282	Equipment Maintenance	359	0	0	359	0	359	359	359	0	0
6283	Cleaning & Extermination Services	45	0	0	45	0	45	45	39	6	6
6284	Other	390	(145)	0	245	0	245	245	136	109	109
6293	Refreshment and Meals	66	0	0	66	0	66	66	66	0	0
6294	Other	174	(1)	0	173	0	173	173	173	0	0
6302	Training (including Scholarships)	88	0	0	88	0	88	88	88	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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		518,291	(2)	0	518,289	12,346	530,635	530,320	530,179	456	141
6111	Administrative	32,743	(1,416)	0	31,327	0	31,327	31,327	31,327	0	0
6113	Other Technical & Craft Skilled	215,289	0	0	215,289	0	215,289	215,289	215,289	0	0
6115	Semi-Skilled Operatives & Unskilled	3,675	0	0	3,675	0	3,675	3,675	3,675	0	0
6116	Contracted Employees	0	1,938	0	1,938	0	1,938	1,623	1,496	442	127
6131	Other Direct Labour Costs	24,357	(136)	0	24,221	0	24,221	24,221	24,221	0	0
6133	Benefits & Allowances	60,000	(387)	0	59,613	0	59,613	59,613	59,613	0	0
6134	National Insurance	19,471	0	0	19,471	0	19,471	19,471	19,471	0	0
6221	Drugs & Medical Supplies	750	0	0	750	0	750	750	750	0	0
6222	Field Material & Supplies	30,000	1,774	0	31,774	689	32,463	32,462	32,462	1	0
6223	Office Materials and Supplies	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6224	Print & Non-Print Materials	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6231	Fuel and Lubricants	26,800	2,955	0	29,755	6,001	35,756	35,756	35,756	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	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6243	Janitorial and Cleaning Supplies	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6255	Maintenance of Other Infrastructure	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6261	Local Travel and Subsistence	5,500	0	0	5,500	5,656	11,156	11,156	11,142	14	14
6263	Postage Telex & Cablegram	21	0	0	21	0	21	21	21	0	0
6264	Vehicle Spares and Service	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
6265	Other Transport, Travel & Postage	350	(248)	0	103	0	103	103	103	0	0
6271	Telephone Charges	8,800	(2,226)	0	6,574	0	6,574	6,574	6,574	0	0
6272	Electricity Charges	13,800	0	0	13,800	0	13,800	13,800	13,800	0	0
6273	Water Charges	4,800	383	0	5,183	0	5,183	5,183	5,183	0	0
6282	Equipment Maintenance	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6283	Cleaning & Extermination Services	5,520	(3,558)	0	1,962	0	1,962	1,962	1,962	0	0
6284	Other	1,150	801	0	1,951	0	1,951	1,951	1,951	0	0
6291	National & Other Events	550	0	0	550	0	550	550	550	0	0
6293	Refreshment and Meals	825	118	0	943	0	943	943	943	0	0
6294	Other	1,160	0	0	1,160	0	1,160	1,160	1,160	0	0
6302	Training (including Scholarships)	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
6321	Subsid & Cont to Local Org	30	0	0	30	0	30	30	30	0	0

MS. A. JOHNSON  
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**AGENCY 51 - MINISTRY OF HOME AFFAIRS  
PROGRAMME 516 - GENERAL REGISTER OFFICE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		94,306	0	0	94,306	6,525	100,831	99,391	99,317	1,514	74
6111	Administrative	937	1,614	0	2,551	0	2,551	2,551	2,551	0	0
6113	Other Technical & Craft Skilled	1,095	(363)	0	732	0	732	484	484	248	0
6114	Clerical & Office Support	12,696	(804)	0	11,892	0	11,892	11,892	11,892	0	0
6115	Semi-Skilled Operatives & Unskilled	1,196	(447)	0	749	0	749	567	567	182	0
6116	Contracted Employees	33,941	0	0	33,941	0	33,941	33,941	33,941	0	0
6117	Temporary Employees	420	0	0	420	0	420	0	0	420	0
6131	Other Direct Labour Costs	839	0	0	839	0	839	588	588	251	0
6133	Benefits & Allowances	1,501	0	0	1,501	0	1,501	1,162	1,162	339	0
6134	National Insurance	1,247	0	0	1,247	0	1,247	1,247	1,176	71	71
6221	Drugs & Medical Supplies	61	0	0	61	0	61	61	61	0	0
6222	Field Material & Supplies	35	0	0	35	0	35	35	35	0	0
6223	Office Materials and Supplies	5,700	(2,000)	0	3,700	0	3,700	3,700	3,700	0	0
6224	Print & Non-Print Materials	12,753	0	0	12,753	0	12,753	12,753	12,753	0	0
6231	Fuel and Lubricants	0	0	0	0	0	0	0	0	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	330	0	0	330	0	330	330	330	0	0
6243	Janitorial and Cleaning Supplies	420	0	0	420	0	420	420	420	0	0
6261	Local Travel and Subsistence	2,216	1,200	0	3,416	0	3,416	3,416	3,416	0	0
6263	Postage Telex & Cablegram	84	40	0	124	0	124	124	124	0	0
6264	Vehicle Spares and Service	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	409	0	0	409	0	409	409	409	0	0
6272	Electricity Charges	3,603	0	0	3,603	0	3,603	3,603	3,603	0	0
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	(240)	0	670	0	670	670	670	0	0
6283	Cleaning & Extermination Services	490	0	0	490	0	490	490	489	1	1
6284	Other	6,390	800	0	7,190	0	7,190	7,190	7,190	0	0
6291	National & Other Events	30	0	0	30	0	30	30	30	0	0
6293	Refreshment and Meals	353	0	0	353	0	353	353	353	0	0
6294	Other	270	200	0	470	6,525	6,995	6,995	6,995	0	0
6302	Training (including Scholarships)	800	0	0	800	0	800	800	798	2	2

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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		13,539	(18)	0	13,521	0	13,521	13,522	13,485	37	37
6116	Contracted Employees	7,088	1,232	0	8,320	0	8,320	8,320	8,320	0	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	13	7	7
6223	Office Materials and Supplies	286	75	0	361	0	361	361	361	0	0
6224	Print & Non-Print Materials	80	(75)	0	5	0	5	5	5	0	0
6231	Fuel and Lubricants	400	0	0	400	0	400	400	400	0	0
6242	Maintenance of Buildings	310	0	0	310	0	310	310	310	0	0
6243	Janitorial and Cleaning Supplies	40	0	0	40	0	40	40	40	0	0
6261	Local Travel and Subsistence	100	0	0	100	0	100	100	95	5	5
6264	Vehicle Spares and Service	225	0	0	225	0	225	225	201	24	24
6271	Telephone Charges	420	0	0	420	0	420	420	420	0	0
6281	Security Services	3,000	(2,411)	0	590	0	590	590	589	1	1
6282	Equipment Maintenance	320	11	0	331	0	331	331	331	0	0
6283	Cleaning & Extermination Services	350	(10)	0	340	0	340	340	340	0	0
6284	Other	600	693	0	1,293	0	1,293	1,293	1,293	0	0
6293	Refreshment and Meals	200	(15)	0	185	0	185	185	185	0	0
6294	Other	20	522	0	542	0	542	542	542	0	0
6302	Training (including Scholarships)	80	(40)	0	40	0	40	40	40	0	0

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**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS**  
**PROGRAMME 522 - MINISTRY ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		46,860	(879)	0	45,981	0	45,981	45,378	44,715	1,266	663
6111	Administrative	5,653	137	0	5,790	0	5,790	5,790	5,790	0	0
6113	Other Technical & Craft Skilled	1,495	0	0	1,495	0	1,495	1,026	1,026	469	0
6114	Clerical & Office Support	8,782	562	0	9,344	0	9,344	9,344	9,344	0	0
6115	Semi-Skilled Operatives & Unskilled	496	121	0	617	0	617	617	617	0	0
6116	Contracted Employees	7,530	(723)	0	6,807	0	6,807	6,782	6,782	25	0
6131	Other Direct Labour Costs	528	0	0	528	0	528	490	490	38	0
6133	Benefits & Allowances	992	30	0	1,022	0	1,022	1,009	1,009	13	0
6134	National Insurance	1,231	0	0	1,231	0	1,231	1,173	1,173	58	0
6221	Drugs & Medical Supplies	24	0	0	24	0	24	24	18	6	6
6222	Field Material & Supplies	0	65	0	65	0	65	65	64	1	1
6223	Office Materials and Supplies	1,012	350	0	1,362	0	1,362	1,362	1,362	0	0
6224	Print & Non-Print Materials	1,000	(40)	0	960	0	960	960	960	0	0
6231	Fuel and Lubricants	600	0	0	600	0	600	600	600	0	0
6242	Maintenance of Buildings	1,300	0	0	1,300	0	1,300	1,300	1,280	20	20
6243	Janitorial and Cleaning Supplies	200	0	0	200	0	200	200	200	0	0
6261	Local Travel and Subsistence	300	(100)	0	200	0	200	200	198	2	2
6263	Postage Telex & Cablegram	50	(23)	0	27	0	27	27	27	0	0
6264	Vehicle Spares and Service	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6271	Telephone Charges	525	0	0	525	0	525	525	525	0	0
6272	Electricity Charges	6,300	100	0	6,400	0	6,400	6,400	6,400	0	0
6273	Water Charges	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6281	Security Services	5,256	(1,515)	0	3,741	0	3,741	3,741	3,119	622	622
6282	Equipment Maintenance	700	(14)	0	686	0	686	686	686	0	0
6283	Cleaning & Extermination Services	100	37	0	137	0	137	137	137	0	0
6284	Other	300	(138)	0	162	0	162	162	162	0	0
6291	National & Other Events	40	0	0	40	0	40	40	34	6	6
6293	Refreshment and Meals	80	(28)	0	52	0	52	52	52	0	0
6294	Other	116	300	0	416	0	416	416	416	0	0
6302	Training (including Scholarships)	50	0	0	50	0	50	50	44	6	6

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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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		75,025	(1,605)	0	73,420	0	73,420	73,360	73,175	245	185
6111	Administrative	18,939	900	0	19,839	0	19,839	19,839	19,839	0	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	30,328	0	0	30,328	0	30,328	30,328	30,328	0	0
6131	Other Direct Labour Costs	54	58	0	112	0	112	65	65	47	0
6133	Benefits & Allowances	1,558	246	0	1,804	0	1,804	1,791	1,791	13	0
6134	National Insurance	1,025	170	0	1,195	0	1,195	1,195	1,195	0	0
6221	Drugs & Medical Supplies	125	(14)	0	111	0	111	111	75	36	36
6223	Office Materials and Supplies	3,000	312	0	3,312	0	3,312	3,312	3,312	0	0
6224	Print & Non-Print Materials	4,200	(2,072)	0	2,128	0	2,128	2,128	2,128	0	0
6231	Fuel and Lubricants	700	0	0	700	0	700	700	695	5	5
6242	Maintenance of Buildings	1,810	(100)	0	1,710	0	1,710	1,710	1,685	25	25
6243	Janitorial and Cleaning Supplies	250	200	0	450	0	450	450	415	35	35
6261	Local Travel and Subsistence	350	(200)	0	150	0	150	150	117	33	33
6263	Postage Telex & Cablegram	300	(293)	0	7	0	7	7	7	0	0
6264	Vehicle Spares and Service	650	0	0	650	0	650	650	643	7	7
6271	Telephone Charges	1,100	13	0	1,113	0	1,113	1,113	1,113	0	0
6272	Electricity Charges	4,032	793	0	4,825	0	4,825	4,825	4,825	0	0
6273	Water Charges	1,360	0	0	1,360	0	1,360	1,360	1,360	0	0
6281	Security Services	2,628	(933)	0	1,695	0	1,695	1,695	1,695	0	0
6282	Equipment Maintenance	450	14	0	464	0	464	464	464	0	0
6283	Cleaning & Extermination Services	600	(136)	0	464	0	464	464	464	0	0
6284	Other	1,300	(886)	0	414	0	414	414	414	0	0
6291	National & Other Events	36	(13)	0	23	0	23	23	8	15	15
6293	Refreshment and Meals	65	0	0	65	0	65	65	58	7	7
6294	Other	15	336	0	351	0	351	351	351	0	0
6302	Training (including Scholarships)	150	0	0	150	0	150	150	128	22	22
6322	Subsid & Cont to Intl Org	0	0	0	0	0	0	0	0	0	0

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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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		15,041	(669)	0	14,372	0	14,372	14,328	14,207	165	121
6111	Administrative	3,189	0	0	3,189	0	3,189	3,189	3,189	0	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	2,645	136	0	2,781	0	2,781	2,781	2,781	0	0
6115	Semi-Skilled Operatives & Unskilled	532	0	0	532	0	532	491	491	41	0
6116	Contracted Employees	2,553	0	0	2,553	0	2,553	2,553	2,530	23	23
6131	Other Direct Labour Costs	110	(12)	0	98	0	98	96	96	2	0
6133	Benefits & Allowances	615	25	0	640	0	640	639	639	1	0
6134	National Insurance	374	12	0	386	0	386	386	386	0	0
6221	Drugs & Medical Supplies	23	0	0	23	0	23	23	16	7	7
6223	Office Materials and Supplies	800	140	0	940	0	940	940	940	0	0
6224	Print & Non-Print Materials	800	(140)	0	660	0	660	660	660	0	0
6242	Maintenance of Buildings	590	0	0	590	0	590	590	514	76	76
6243	Janitorial and Cleaning Supplies	180	0	0	180	0	180	180	180	0	0
6261	Local Travel and Subsistence	0	0	0	0	0	0	0	0	0	0
6263	Postage Telex & Cablegram	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	240	0	0	240	0	240	240	240	0	0
6272	Electricity Charges	480	0	0	480	0	480	480	480	0	0
6281	Security Services	630	(630)	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	500	0	0	500	0	500	500	493	7	7
6283	Cleaning & Extermination Services	500	(200)	0	300	0	300	300	300	0	0
6284	Other	200	0	0	200	0	200	200	198	2	2
6293	Refreshment and Meals	0	0	0	0	0	0	0	0	0	0
6294	Other	0	0	0	0	0	0	0	0	0	0
6302	Training (including Scholarships)	80	0	0	80	0	80	80	74	6	6

MS. I. ANANDJIT  
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**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS**  
**PROGRAMME 525 - DEEDS REGISTRY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		67,128	3,172	0	70,300	0	70,300	68,940	68,654	1,646	286
6111	Administrative	7,389	(2,796)	0	4,593	0	4,593	4,080	4,080	513	0
6113	Other Technical & Craft Skilled	641	51	0	692	0	692	692	692	0	0
6114	Clerical & Office Support	15,879	0	0	15,879	0	15,879	15,879	15,879	0	0
6115	Semi-Skilled Operatives & Unskilled	1,365	0	0	1,365	0	1,365	1,365	1,365	0	0
6116	Contracted Employees	10,892	276	0	11,168	0	11,168	11,168	11,151	17	17
6117	Temporary Employees	498	(373)	0	125	0	125	0	0	125	0
6131	Other Direct Labour Costs	2,471	(51)	0	2,420	0	2,420	1,981	1,981	439	0
6133	Benefits & Allowances	2,045	0	0	2,045	0	2,045	1,854	1,854	191	0
6134	National Insurance	1,841	0	0	1,841	0	1,841	1,749	1,749	92	0
6221	Drugs & Medical Supplies	40	(12)	0	28	0	28	28	28	0	0
6223	Office Materials and Supplies	2,200	93	0	2,293	0	2,293	2,293	2,293	0	0
6224	Print & Non-Print Materials	3,500	(159)	0	3,341	0	3,341	3,341	3,326	15	15
6231	Fuel and Lubricants	400	0	0	400	0	400	400	400	0	0
6242	Maintenance of Buildings	1,000	155	0	1,155	0	1,155	1,155	1,154	1	1
6243	Janitorial and Cleaning Supplies	600	300	0	900	0	900	900	900	0	0
6261	Local Travel and Subsistence	850	(300)	0	550	0	550	550	550	0	0
6263	Postage Telex & Cablegram	40	0	0	40	0	40	40	40	0	0
6264	Vehicle Spares and Service	300	(63)	0	237	0	237	237	196	41	41
6271	Telephone Charges	700	(17)	0	683	0	683	683	683	0	0
6272	Electricity Charges	3,514	5,349	0	8,863	0	8,863	8,863	8,863	0	0
6273	Water Charges	131	313	0	444	0	444	444	444	0	0
6281	Security Services	7,368	(1,580)	0	5,788	0	5,788	5,788	5,788	0	0
6282	Equipment Maintenance	500	168	0	668	0	668	668	668	0	0
6283	Cleaning & Extermination Services	750	134	0	884	0	884	884	884	0	0
6284	Other	1,400	1,805	0	3,205	0	3,205	3,205	3,197	8	8
6291	National & Other Events	14	0	0	14	0	14	14	6	8	8
6293	Refreshment and Meals	530	(287)	0	243	0	243	243	243	0	0
6294	Other	120	287	0	407	0	407	407	220	187	187
6302	Training (including Scholarships)	150	(121)	0	29	0	29	29	20	9	9

MS. I. ANANDJIT  
HEAD OF BUDGET AGENCY

**AGENCY 53 - GUYANA DEFENCE FORCE**  
**PROGRAMME 531 - DEFENCE FORCE HEADQUARTERS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		6,100,745	0	0	6,100,745	67,100	6,167,845	6,167,845	6,161,182	6,663	6,663
6111	Administrative	182,185	(10,094)	0	172,091	0	172,091	172,091	172,091	0	0
6112	Senior Technical	208,615	0	0	208,615	0	208,615	208,615	208,615	0	0
6113	Other Technical & Craft Skilled	207,415	5,139	0	212,554	0	212,554	212,554	212,554	0	0
6114	Clerical & Office Support	515,889	(35,364)	0	480,525	0	480,525	480,525	480,525	0	0
6115	Semi-Skilled Operatives & Unskilled	665,433	0	0	665,433	0	665,433	665,433	665,225	208	208
6117	Temporary Employees	75,000	(14,672)	0	60,328	0	60,328	60,328	60,328	0	0
6131	Other Direct Labour Costs	158,900	(5,755)	0	153,145	0	153,145	153,145	152,615	530	530
6132	Incentives	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6133	Benefits & Allowances	235,245	0	0	235,245	0	235,245	235,245	235,245	0	0
6134	National Insurance	127,000	0	0	127,000	0	127,000	127,000	127,000	0	0
6135	Pensions	349,100	60,746	0	409,846	0	409,846	409,846	405,972	3,874	3,874
6221	Drugs & Medical Supplies	25,600	0	0	25,600	0	25,600	25,600	25,600	0	0
6222	Field Material & Supplies	420,000	0	0	420,000	43,100	463,100	463,100	462,851	249	249
6223	Office Materials and Supplies	26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
6224	Print & Non-Print Materials	36,000	1,500	0	37,500	0	37,500	37,500	37,500	0	0
6231	Fuel and Lubricants	515,000	(52,500)	0	462,500	0	462,500	462,500	462,272	228	228
6241	Rental of Buildings	5,000	0	0	5,000	0	5,000	5,000	4,850	150	150
6242	Maintenance of Buildings	73,000	0	0	73,000	0	73,000	73,000	72,992	8	8
6243	Janitorial and Cleaning Supplies	22,000	2,700	0	24,700	0	24,700	24,700	24,699	1	1
6251	Maintenance of Roads	11,000	0	0	11,000	0	11,000	11,000	10,986	14	14
6252	Maintenance of Bridges	9,000	0	0	9,000	0	9,000	9,000	8,994	6	6
6253	Maint. of Drainage & Irrigation Works	6,500	0	0	6,500	0	6,500	6,500	6,102	398	398
6255	Maintenance of Other Infrastructure	36,800	2,000	0	38,800	0	38,800	38,800	38,799	1	1
6261	Local Travel and Subsistence	8,647	0	0	8,647	0	8,647	8,647	8,645	2	2
6262	Overseas Conf. & Off. Vis	15,500	(2,000)	0	13,500	0	13,500	13,500	12,665	835	835
6263	Postage Telex & Cablegram	2,000	250	0	2,250	0	2,250	2,250	2,160	90	90
6264	Vehicle Spares and Service	116,960	28,000	0	144,960	0	144,960	144,960	144,950	10	10
6265	Other Transport, Travel & Postage	289,000	0	0	289,000	12,100	301,100	301,100	301,100	0	0

**AGENCY 53 - GUYANA DEFENCE FORCE**  
**PROGRAMME 531 - DEFENCE FORCE HEADQUARTERS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
6271	Telephone Charges	55,000	0	0	55,000	0	55,000	55,000	55,000	0	0
6272	Electricity Charges	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
6273	Water Charges	29,500	0	0	29,500	0	29,500	29,500	29,500	0	0
6281	Security Services	5,056	0	0	5,056	0	5,056	5,056	5,056	0	0
6282	Equipment Maintenance	320,000	(12,500)	0	307,500	0	307,500	307,500	307,497	3	3
6283	Cleaning & Extermination Services	12,500	2,800	0	15,300	0	15,300	15,300	15,300	0	0
6284	Other	24,000	3,000	0	27,000	0	27,000	27,000	26,978	22	22
6292	Dietary	708,100	0	0	708,100	11,900	720,000	720,000	719,996	4	4
6294	Other	440,300	26,750	0	467,050	0	467,050	467,050	467,020	30	30
6302	Training (including Scholarships)	73,500	0	0	73,500	0	73,500	73,500	73,500	0	0

CAPTAIN 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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		332,912	(5,653)	0	327,259	0	327,259	327,259	317,975	9,284	9,284
6111	Administrative	26,467	7,961	0	34,428	0	34,428	34,428	34,428	0	0
6113	Other Technical & Craft Skilled	0	1,495	0	1,495	0	1,495	1,495	1,495	0	0
6114	Clerical & Office Support	52,300	(6,499)	0	45,801	0	45,801	45,801	45,801	0	0
6115	Semi-Skilled Operatives & Unskilled	13,850	(1,526)	0	12,324	0	12,324	12,324	12,324	0	0
6116	Contracted Employees	50,130	1,658	0	51,788	0	51,788	51,788	51,788	0	0
6131	Other Direct Labour Costs	5,796	(1,986)	0	3,810	0	3,810	3,810	3,810	0	0
6133	Benefits & Allowances	8,930	(721)	0	8,209	0	8,209	8,209	8,209	0	0
6134	National Insurance	5,965	(381)	0	5,584	0	5,584	5,584	5,584	0	0
6221	Drugs & Medical Supplies	350	0	0	350	0	350	350	332	18	18
6222	Field Material & Supplies	282	0	0	282	0	282	282	277	5	5
6223	Office Materials and Supplies	15,200	2,000	0	17,200	0	17,200	17,200	17,197	3	3
6224	Print & Non-Print Materials	30,000	(6,182)	0	23,818	0	23,818	23,818	23,632	186	186
6231	Fuel and Lubricants	3,000	528	0	3,528	0	3,528	3,528	3,528	0	0
6241	Rental of Buildings	888	125	0	1,013	0	1,013	1,013	1,011	2	2
6242	Maintenance of Buildings	15,250	(2,000)	0	13,250	0	13,250	13,250	8,355	4,895	4,895
6243	Janitorial and Cleaning Supplies	6,091	0	0	6,091	0	6,091	6,091	6,091	0	0
6255	Maintenance of Other Infrastructure	3,800	0	0	3,800	0	3,800	3,800	3,792	8	8
6261	Local Travel and Subsistence	6,480	0	0	6,480	0	6,480	6,480	6,461	19	19
6263	Postage Telex & Cablegram	1,759	0	0	1,759	0	1,759	1,759	506	1,253	1,253
6264	Vehicle Spares and Service	2,000	1,000	0	3,000	0	3,000	3,000	3,000	0	0
6271	Telephone Charges	4,206	0	0	4,206	0	4,206	4,206	4,206	0	0
6272	Electricity Charges	13,800	0	0	13,800	0	13,800	13,800	13,800	0	0
6273	Water Charges	3,423	0	0	3,423	0	3,423	3,423	3,423	0	0
6281	Security Services	18,600	0	0	18,600	0	18,600	18,600	16,647	1,953	1,953
6282	Equipment Maintenance	6,815	0	0	6,815	0	6,815	6,815	6,812	3	3
6283	Cleaning & Extermination Services	2,915	0	0	2,915	0	2,915	2,915	2,596	319	319
6284	Other	18,815	0	0	18,815	0	18,815	18,815	18,737	78	78
6291	National & Other Events	400	0	0	400	0	400	400	392	8	8
6293	Refreshment and Meals	7,340	0	0	7,340	0	7,340	7,340	7,339	1	1
6294	Other	8,060	(1,125)	0	6,935	0	6,935	6,935	6,402	533	533

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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		349,186	5,655	0	354,841	0	354,841	354,821	353,655	1,186	1,166
6111	Administrative	84,363	4,875	0	89,238	0	89,238	89,237	89,237	1	0
6113	Other Technical & Craft Skilled	6,123	207	0	6,330	0	6,330	6,330	6,330	0	0
6114	Clerical & Office Support	36,002	(2,916)	0	33,086	0	33,086	33,086	33,086	0	0
6115	Semi-Skilled Operatives & Unskilled	2,276	(428)	0	1,848	0	1,848	1,848	1,848	0	0
6116	Contracted Employees	74,697	3,628	0	78,325	0	78,325	78,325	78,325	0	0
6117	Temporary Employees	5,538	0	0	5,538	0	5,538	5,519	5,519	19	0
6131	Other Direct Labour Costs	3,491	(2,100)	0	1,391	0	1,391	1,391	1,391	0	0
6133	Benefits & Allowances	17,933	(3,130)	0	14,803	0	14,803	14,803	14,803	0	0
6134	National Insurance	4,987	(135)	0	4,852	0	4,852	4,852	4,852	0	0
6221	Drugs & Medical Supplies	560	0	0	560	0	560	560	559	1	1
6222	Field Material & Supplies	602	0	0	602	0	602	602	597	5	5
6223	Office Materials and Supplies	7,800	0	0	7,800	0	7,800	7,800	7,799	1	1
6224	Print & Non-Print Materials	22,000	(13,072)	0	8,928	0	8,928	8,928	8,911	17	17
6241	Rental of Buildings	15,300	3,810	0	19,110	0	19,110	19,110	19,107	3	3
6242	Maintenance of Buildings	12,190	3,000	0	15,190	0	15,190	15,190	15,186	4	4
6243	Janitorial and Cleaning Supplies	5,700	0	0	5,700	0	5,700	5,700	5,699	1	1
6255	Maintenance of Other Infrastructure	4,100	2,265	0	6,365	0	6,365	6,365	6,360	5	5
6261	Local Travel and Subsistence	20,739	5,312	0	26,051	0	26,051	26,051	25,177	874	874
6263	Postage Telex & Cablegram	375	(140)	0	235	0	235	235	103	132	132
6264	Vehicle Spares and Service	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	2,700	3,000	0	5,700	0	5,700	5,700	5,700	0	0
6273	Water Charges	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6281	Security Services	6,000	670	0	6,670	0	6,670	6,670	6,652	18	18
6282	Equipment Maintenance	780	0	0	780	0	780	780	770	10	10
6283	Cleaning & Extermination Services	1,400	880	0	2,280	0	2,280	2,280	2,244	36	36
6284	Other	7,158	(421)	0	6,737	0	6,737	6,737	6,718	19	19
6291	National & Other Events	270	0	0	270	0	270	270	256	14	14
6293	Refreshment and Meals	1,950	680	0	2,630	0	2,630	2,630	2,629	1	1
6294	Other	1,200	(330)	0	870	0	870	870	845	25	25

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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		77,133	0	0	77,133	0	77,133	76,092	75,158	1,975	934
6111	Administrative	33,168	(3,027)	0	30,141	0	30,141	30,134	30,134	7	0
6113	Other Technical & Craft Skilled	485	22	0	507	0	507	507	507	0	0
6114	Clerical & Office Support	3,030	0	0	3,030	0	3,030	2,712	2,712	318	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	10,693	1,719	0	12,412	0	12,412	12,412	12,412	0	0
6117	Temporary Employees	43	0	0	43	0	43	23	23	20	0
6131	Other Direct Labour Costs	1,264	1,286	0	2,550	0	2,550	2,550	2,550	0	0
6133	Benefits & Allowances	3,320	0	0	3,320	0	3,320	2,993	2,993	327	0
6134	National Insurance	1,643	0	0	1,643	0	1,643	1,274	1,274	369	0
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6223	Office Materials and Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6224	Print & Non-Print Materials	2,900	140	0	3,040	0	3,040	3,040	3,005	35	35
6231	Fuel and Lubricants	660	200	0	860	0	860	860	858	2	2
6241	Rental of Buildings	2,300	(140)	0	2,160	0	2,160	2,160	1,920	240	240
6242	Maintenance of Buildings	2,000	(505)	0	1,495	0	1,495	1,495	1,429	66	66
6243	Janitorial and Cleaning Supplies	350	0	0	350	0	350	350	350	0	0
6255	Maintenance of Other Infrastructure	700	(288)	0	412	0	412	412	396	16	16
6261	Local Travel and Subsistence	2,130	0	0	2,130	0	2,130	2,130	2,023	107	107
6263	Postage Telex & Cablegram	7	5	0	12	0	12	12	7	5	5
6264	Vehicle Spares and Service	800	0	0	800	0	800	800	799	1	1
6271	Telephone Charges	900	266	0	1,166	0	1,166	1,166	1,155	11	11
6272	Electricity Charges	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6273	Water Charges	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6282	Equipment Maintenance	700	588	0	1,288	0	1,288	1,288	1,101	187	187
6283	Cleaning & Extermination Services	200	0	0	200	0	200	200	200	0	0
6284	Other	2,950	(266)	0	2,684	0	2,684	2,684	2,460	224	224
6291	National & Other Events	50	0	0	50	0	50	50	25	25	25
6293	Refreshment and Meals	250	0	0	250	0	250	250	250	0	0
6294	Other	200	0	0	200	0	200	200	185	15	15
6302	Training (including Scholarships)	340	0	0	340	0	340	340	340	0	0

MS. S. ALI-HACK  
HEAD OF BUDGET AGENCY

**AGENCY 57 - OFFICE OF THE OMBUDSMAN  
PROGRAMME 571 - OMBUDSMAN  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		3,351	0	0	3,351	0	3,351	2,837	2,425	926	412
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	1,160	0	0	1,160	0	1,160	1,109	1,109	51	0
6115	Semi-Skilled Operatives & Unskilled	460	0	0	460	0	460	459	459	1	0
6116	Contracted Employees	0	0	0	0	0	0	0	0	0	0
6117	Temporary Employees	32	0	0	32	0	32	18	18	14	0
6131	Other Direct Labour Costs	364	0	0	364	0	364	359	359	5	0
6133	Benefits & Allowances	215	0	0	215	0	215	163	163	52	0
6134	National Insurance	150	0	0	150	0	150	146	146	4	0
6223	Office Materials and Supplies	90	0	0	90	0	90	40	0	90	40
6224	Print & Non-Print Materials	75	0	0	75	0	75	50	0	75	50
6231	Fuel and Lubricants	0	0	0	0	0	0	0	0	0	0
6243	Janitorial and Cleaning Supplies	40	0	0	40	0	40	20	20	20	0
6261	Local Travel and Subsistence	50	0	0	50	0	50	39	37	13	2
6263	Postage Telex & Cablegram	5	0	0	5	0	5	3	3	2	0
6264	Vehicle Spares and Service	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	125	0	0	125	0	125	111	111	14	0
6272	Electricity Charges	500	0	0	500	0	500	300	0	500	300
6282	Equipment Maintenance	50	0	0	50	0	50	0	0	50	0
6284	Other	20	0	0	20	0	20	20	0	20	20
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. D. GOBARDHAN  
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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		6,552	0	0	6,552	0	6,552	5,220	5,093	1,459	127
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	1,205	0	0	1,205	0	1,205	1,205	1,205	0	0
6116	Contracted Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	525	(4)	0	521	0	521	521	521	0	0
6133	Benefits & Allowances	116	4	0	120	0	120	120	120	0	0
6134	National Insurance	98	0	0	98	0	98	98	98	0	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	0	0	20	0
6223	Office Materials and Supplies	100	0	0	100	0	100	55	30	70	25
6224	Print & Non-Print Materials	190	0	0	190	0	190	114	110	80	4
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	192	58	58
6243	Janitorial and Cleaning Supplies	60	0	0	60	0	60	40	40	20	0
6261	Local Travel and Subsistence	50	0	0	50	0	50	25	0	50	25
6263	Postage Telex & Cablegram	9	0	0	9	0	9	3	0	9	3
6271	Telephone Charges	180	0	0	180	0	180	180	179	1	1
6272	Electricity Charges	2,800	0	0	2,800	0	2,800	1,820	1,819	981	1
6273	Water Charges	465	0	0	465	0	465	465	465	0	0
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	100	0	0	100	0	100	100	100	0	0
6283	Cleaning & Extermination Services	250	0	0	250	0	250	165	158	92	7
6284	Other	55	0	0	55	0	55	55	55	0	0
6291	National & Other Events	14	0	0	14	0	14	0	0	14	0
6293	Refreshment and Meals	50	0	0	50	0	50	3	1	49	2
6294	Other	15	0	0	15	0	15	1	0	15	1

MR A. GRANT  
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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		83,219	(636)	0	82,583	0	82,583	82,583	82,327	256	256
6111	Administrative	4,174	0	0	4,174	0	4,174	4,174	4,174	0	0
6113	Other Technical & Craft Skilled	2,438	605	0	3,043	0	3,043	3,043	3,043	0	0
6114	Clerical & Office Support	5,459	144	0	5,603	0	5,603	5,603	5,603	0	0
6115	Semi-Skilled Operatives & Unskilled	7,957	(1,168)	0	6,789	0	6,789	6,789	6,789	0	0
6116	Contracted Employees	11,216	0	0	11,216	0	11,216	11,216	11,216	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	543	(30)	0	513	0	513	513	513	0	0
6133	Benefits & Allowances	2,726	(114)	0	2,612	0	2,612	2,612	2,577	35	35
6134	National Insurance	1,606	(73)	0	1,533	0	1,533	1,533	1,533	0	0
6211	Expenses Specific to Agency	18,500	0	0	18,500	0	18,500	18,500	18,491	9	9
6222	Field Material & Supplies	600	0	0	600	0	600	600	599	1	1
6223	Office Materials and Supplies	1,580	0	0	1,580	0	1,580	1,580	1,580	0	0
6224	Print & Non-Print Materials	700	0	0	700	0	700	700	647	53	53
6231	Fuel and Lubricants	7,500	0	0	7,500	0	7,500	7,500	7,486	14	14
6243	Janitorial and Cleaning Supplies	760	0	0	760	0	760	760	760	0	0
6261	Local Travel and Subsistence	7,000	0	0	7,000	0	7,000	7,000	6,862	138	138
6264	Vehicle Spares and Service	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
6265	Other Transport, Travel & Postage	1,000	0	0	1,000	0	1,000	1,000	997	3	3
6271	Telephone Charges	1,198	0	0	1,198	0	1,198	1,198	1,198	0	0
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	400	0	0	400	0	400	400	398	2	2
6283	Cleaning & Extermination Services	170	0	0	170	0	170	170	170	0	0
6284	Other	152	0	0	152	0	152	152	152	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	100	0	0
6302	Training (including Scholarships)	500	0	0	500	0	500	500	500	0	0
6311	Rates and Taxes	0	0	0	0	0	0	0	0	0	0
6312	Subventions to Local Authorities	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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		181,497	(260)	0	181,237	0	181,237	181,237	179,298	1,939	1,939
6113	Other Technical & Craft Skilled	6,873	1,401	0	8,274	0	8,274	8,274	8,245	29	29
6115	Semi-Skilled Operatives & Unskilled	5,155	(359)	0	4,796	0	4,796	4,796	4,796	0	0
6116	Contracted Employees	11,474	0	0	11,474	0	11,474	11,474	11,410	64	64
6117	Temporary Employees	4,657	(710)	0	3,947	0	3,947	3,947	3,947	0	0
6131	Other Direct Labour Costs	543	(543)	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	1,593	(49)	0	1,544	0	1,544	1,544	1,541	3	3
6134	National Insurance	939	0	0	939	0	939	939	939	0	0
6221	Drugs & Medical Supplies	65	0	0	65	0	65	65	65	0	0
6222	Field Material & Supplies	800	0	0	800	0	800	800	800	0	0
6223	Office Materials and Supplies	250	0	0	250	0	250	250	249	1	1
6224	Print & Non-Print Materials	150	0	0	150	0	150	150	150	0	0
6231	Fuel and Lubricants	67,066	4,512	0	71,578	0	71,578	71,578	71,538	40	40
6242	Maintenance of Buildings	21,000	0	0	21,000	0	21,000	21,000	20,997	3	3
6243	Janitorial and Cleaning Supplies	140	0	0	140	0	140	140	139	1	1
6251	Maintenance of Roads	7,100	0	0	7,100	0	7,100	7,100	7,100	0	0
6252	Maintenance of Bridges	2,510	0	0	2,510	0	2,510	2,510	2,510	0	0
6253	Maint. of Drainage & Irrigation Works	4,500	0	0	4,500	0	4,500	4,500	4,499	1	1
6254	Maint. of Sea & River Defenses	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
6255	Maintenance of Other Infrastructure	4,100	900	0	5,000	0	5,000	5,000	4,239	761	761
6261	Local Travel and Subsistence	2,400	1,000	0	3,400	0	3,400	3,400	3,372	28	28
6264	Vehicle Spares and Service	12,000	0	0	12,000	0	12,000	12,000	11,999	1	1
6265	Other Transport, Travel & Postage	2,400	0	0	2,400	0	2,400	2,400	2,398	2	2
6271	Telephone Charges	125	0	0	125	0	125	125	125	0	0
6281	Security Services	20,557	(6,412)	0	14,145	0	14,145	14,145	13,143	1,002	1,002
6282	Equipment Maintenance	200	0	0	200	0	200	200	199	1	1
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6284	Other	800	0	0	800	0	800	800	799	1	1
6302	Training (including Scholarships)	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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		597,335	895	0	598,230	0	598,230	597,541	594,639	3,591	2,902
6111	Administrative	65,717	(4,000)	0	61,717	0	61,717	61,717	61,688	29	29
6112	Senior Technical	89,403	11,468	0	100,871	0	100,871	100,871	100,834	37	37
6113	Other Technical & Craft Skilled	725	121	0	846	0	846	846	846	0	0
6114	Clerical & Office Support	923	368	0	1,291	0	1,291	1,291	1,291	0	0
6115	Semi-Skilled Operatives & Unskilled	140,448	(11,386)	0	129,062	0	129,062	129,062	128,736	326	326
6116	Contracted Employees	7,980	0	0	7,980	0	7,980	7,980	7,980	0	0
6117	Temporary Employees	4,617	(477)	0	4,140	0	4,140	4,140	4,140	0	0
6131	Other Direct Labour Costs	1,607	427	0	2,034	0	2,034	2,034	2,034	0	0
6133	Benefits & Allowances	45,211	4,374	0	49,585	0	49,585	49,585	49,445	140	140
6134	National Insurance	22,337	0	0	22,337	0	22,337	22,337	22,337	0	0
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6222	Field Material & Supplies	11,500	0	0	11,500	0	11,500	11,500	11,500	0	0
6223	Office Materials and Supplies	10,000	0	0	10,000	0	10,000	10,000	9,819	181	181
6224	Print & Non-Print Materials	9,000	0	0	9,000	0	9,000	9,000	8,992	8	8
6231	Fuel and Lubricants	16,865	2,702	0	19,567	0	19,567	19,567	18,315	1,252	1,252
6241	Rental of Buildings	2,328	0	0	2,328	0	2,328	2,328	1,795	533	533
6242	Maintenance of Buildings	35,500	0	0	35,500	0	35,500	35,500	35,500	0	0
6243	Janitorial and Cleaning Supplies	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6252	Maintenance of Bridges	2,200	0	0	2,200	0	2,200	2,200	2,199	1	1
6253	Maint. of Drainage & Irrigation Works	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6254	Maint. of Sea & River Defenses	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6255	Maintenance of Other Infrastructure	4,550	0	0	4,550	0	4,550	4,550	4,550	0	0
6261	Local Travel and Subsistence	17,200	0	0	17,200	0	17,200	17,200	17,165	35	35
6263	Postage Telex & Cablegram	20	0	0	20	0	20	13	0	20	13
6264	Vehicle Spares and Service	3,000	0	0	3,000	0	3,000	3,000	2,911	89	89
6265	Other Transport, Travel & Postage	8,000	(200)	0	7,800	0	7,800	7,800	7,780	20	20
6271	Telephone Charges	898	0	0	898	0	898	898	780	118	118

**AGENCY 71 - REGION 1: BARIMA / WAINI**  
**PROGRAMME 713 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
6281	Security Services	17,754	(2,702)	0	15,052	0	15,052	15,052	15,052	0	0
6282	Equipment Maintenance	500	0	0	500	0	500	500	498	2	2
6283	Cleaning & Extermination Services	680	0	0	680	0	680	680	617	63	63
6284	Other	3,960	(1,000)	0	2,960	0	2,960	2,960	2,906	54	54
6291	National & Other Events	9,680	2,000	0	11,680	0	11,680	11,680	11,680	0	0
6292	Dietary	31,482	(500)	0	30,982	0	30,982	30,300	30,300	682	0
6293	Refreshment and Meals	750	0	0	750	0	750	750	750	0	0
6294	Other	300	0	0	300	0	300	300	300	0	0
6302	Training (including Scholarships)	15,000	(300)	0	14,700	0	14,700	14,700	14,699	1	1

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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		268,358	0	0	268,358	0	268,358	267,158	266,765	1,593	393
6112	Senior Technical	5,823	0	0	5,823	0	5,823	5,823	5,823	0	0
6113	Other Technical & Craft Skilled	46,676	1,447	0	48,123	0	48,123	48,123	48,121	2	2
6114	Clerical & Office Support	641	0	0	641	0	641	641	641	0	0
6115	Semi-Skilled Operatives & Unskilled	25,333	0	0	25,333	0	25,333	25,333	25,293	40	40
6116	Contracted Employees	27,138	0	0	27,138	0	27,138	27,138	27,018	120	120
6131	Other Direct Labour Costs	3,162	(1,447)	0	1,715	0	1,715	1,715	1,701	14	14
6133	Benefits & Allowances	16,389	0	0	16,389	0	16,389	16,389	16,359	30	30
6134	National Insurance	6,368	0	0	6,368	0	6,368	6,368	6,368	0	0
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6222	Field Material & Supplies	3,600	0	0	3,600	0	3,600	3,600	3,589	11	11
6223	Office Materials and Supplies	3,900	0	0	3,900	0	3,900	3,900	3,900	0	0
6224	Print & Non-Print Materials	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6231	Fuel and Lubricants	30,000	1,758	0	31,758	0	31,758	31,758	31,745	13	13
6242	Maintenance of Buildings	16,500	0	0	16,500	0	16,500	16,500	16,500	0	0
6243	Janitorial and Cleaning Supplies	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6252	Maintenance of Bridges	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6254	Maint. of Sea & River Defenses	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6255	Maintenance of Other Infrastructure	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6261	Local Travel and Subsistence	24,000	0	0	24,000	0	24,000	24,000	23,999	1	1
6263	Postage Telex & Cablegram	12	0	0	12	0	12	12	0	12	12
6264	Vehicle Spares and Service	5,800	0	0	5,800	0	5,800	5,800	5,749	51	51
6265	Other Transport, Travel & Postage	2,400	0	0	2,400	0	2,400	2,400	2,376	24	24
6271	Telephone Charges	1,658	0	0	1,658	0	1,658	1,458	1,421	237	37
6281	Security Services	5,606	(1,758)	0	3,848	0	3,848	3,848	3,828	20	20
6282	Equipment Maintenance	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6283	Cleaning & Extermination Services	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6284	Other	1,402	0	0	1,402	0	1,402	1,402	1,401	1	1
6291	National & Other Events	600	0	0	600	0	600	600	600	0	0
6292	Dietary	15,000	0	0	15,000	0	15,000	14,000	13,986	1,014	14
6293	Refreshment and Meals	450	0	0	450	0	450	450	450	0	0
6294	Other	400	0	0	400	0	400	400	400	0	0
6302	Training (including Scholarships)	3,000	0	0	3,000	0	3,000	3,000	2,998	2	2

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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		100,711	1,546	0	102,257	0	102,257	102,257	102,239	18	18
6111	Administrative	4,404	1,553	0	5,957	0	5,957	5,957	5,957	0	0
6112	Senior Technical	1,135	(313)	0	822	0	822	822	822	0	0
6113	Other Technical & Craft Skilled	3,973	(441)	0	3,532	0	3,532	3,532	3,532	0	0
6114	Clerical & Office Support	17,280	0	0	17,280	0	17,280	17,280	17,272	8	8
6115	Semi-Skilled Operatives & Unskilled	11,256	(700)	0	10,556	0	10,556	10,556	10,552	4	4
6116	Contracted Employees	14,727	1,688	0	16,415	0	16,415	16,415	16,413	2	2
6117	Temporary Employees	0	248	0	248	0	248	248	248	0	0
6131	Other Direct Labour Costs	1,886	(18)	0	1,868	0	1,868	1,868	1,868	0	0
6133	Benefits & Allowances	4,050	(549)	0	3,501	0	3,501	3,501	3,501	0	0
6134	National Insurance	3,115	(66)	0	3,049	0	3,049	3,049	3,049	0	0
6211	Expenses Specific to Agency	6,840	0	0	6,840	0	6,840	6,840	6,840	0	0
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	60	0	0
6222	Field Material & Supplies	325	(100)	0	225	0	225	225	225	0	0
6223	Office Materials and Supplies	3,250	0	0	3,250	0	3,250	3,250	3,250	0	0
6224	Print & Non-Print Materials	1,056	0	0	1,056	0	1,056	1,056	1,055	1	1
6231	Fuel and Lubricants	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6243	Janitorial and Cleaning Supplies	160	0	0	160	0	160	160	160	0	0
6261	Local Travel and Subsistence	3,000	1,098	0	4,098	0	4,098	4,098	4,098	0	0
6263	Postage Telex & Cablegram	39	0	0	39	0	39	39	39	0	0
6265	Other Transport, Travel & Postage	180	0	0	180	0	180	180	180	0	0
6271	Telephone Charges	1,860	(477)	0	1,383	0	1,383	1,383	1,383	0	0
6272	Electricity Charges	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6273	Water Charges	2,058	0	0	2,058	0	2,058	2,058	2,058	0	0
6281	Security Services	423	0	0	423	0	423	423	423	0	0
6282	Equipment Maintenance	1,290	(300)	0	990	0	990	990	990	0	0
6283	Cleaning & Extermination Services	300	0	0	300	0	300	300	300	0	0
6284	Other	616	0	0	616	0	616	616	616	0	0
6291	National & Other Events	1,200	260	0	1,460	0	1,460	1,460	1,459	1	1
6293	Refreshment and Meals	555	0	0	555	0	555	555	554	1	1
6294	Other	432	141	0	573	0	573	573	573	0	0
6302	Training (including Scholarships)	637	(260)	0	377	0	377	377	376	1	1
6311	Rates and Taxes	1,104	(218)	0	886	0	886	886	886	0	0

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**AGENCY 72 - REGION 2: POMEROON / SUPENAM**  
**PROGRAMME 722 - AGRICULTURE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		190,255	1,803	0	192,058	0	192,058	192,058	192,048	10	10
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skilled	8,477	(911)	0	7,566	0	7,566	7,566	7,564	2	2
6114	Clerical & Office Support	2,818	0	0	2,818	0	2,818	2,818	2,818	0	0
6115	Semi-Skilled Operatives & Unskilled	21,686	(3,500)	0	18,186	0	18,186	18,186	18,186	0	0
6116	Contracted Employees	13,967	5,226	0	19,193	0	19,193	19,193	19,189	4	4
6131	Other Direct Labour Costs	811	(216)	0	595	0	595	595	595	0	0
6133	Benefits & Allowances	1,894	(203)	0	1,691	0	1,691	1,691	1,691	0	0
6134	National Insurance	2,611	(395)	0	2,216	0	2,216	2,216	2,216	0	0
6221	Drugs & Medical Supplies	41	0	0	41	0	41	41	41	0	0
6222	Field Material & Supplies	154	0	0	154	0	154	154	154	0	0
6223	Office Materials and Supplies	530	0	0	530	0	530	530	530	0	0
6224	Print & Non-Print Materials	290	0	0	290	0	290	290	290	0	0
6231	Fuel and Lubricants	30,000	2,721	0	32,721	0	32,721	32,721	32,721	0	0
6243	Janitorial and Cleaning Supplies	60	0	0	60	0	60	60	60	0	0
6251	Maintenance of Roads	7,260	(4,598)	0	2,662	0	2,662	2,662	2,661	1	1
6253	Maint. of Drainage & Irrigation Works	80,000	4,664	0	84,664	0	84,664	84,664	84,663	1	1
6261	Local Travel and Subsistence	506	0	0	506	0	506	506	506	0	0
6264	Vehicle Spares and Service	7,600	0	0	7,600	0	7,600	7,600	7,599	1	1
6271	Telephone Charges	508	(300)	0	208	0	208	208	208	0	0
6273	Water Charges	401	0	0	401	0	401	401	401	0	0
6281	Security Services	10,190	(619)	0	9,571	0	9,571	9,571	9,571	0	0
6282	Equipment Maintenance	145	0	0	145	0	145	145	145	0	0
6283	Cleaning & Extermination Services	200	0	0	200	0	200	200	199	1	1
6284	Other	0	0	0	0	0	0	0	0	0	0
6291	National & Other Events	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	40	0	0	40	0	40	40	40	0	0
6302	Training (including Scholarships)	66	(66)	0	0	0	0	0	0	0	0

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**AGENCY 72 - REGION 2: POMEROON / SUPENAM**  
**PROGRAMME 723 - PUBLIC WORKS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		74,261	(999)	0	73,262	0	73,262	73,262	73,226	36	36
6113	Other Technical & Craft Skilled	11,882	765	0	12,647	0	12,647	12,647	12,633	14	14
6114	Clerical & Office Support	1,284	102	0	1,386	0	1,386	1,386	1,386	0	0
6115	Semi-Skilled Operatives & Unskilled	4,556	(865)	0	3,691	0	3,691	3,691	3,673	18	18
6116	Contracted Employees	700	316	0	1,016	0	1,016	1,016	1,016	0	0
6131	Other Direct Labour Costs	553	52	0	605	0	605	605	605	0	0
6133	Benefits & Allowances	1,232	(388)	0	844	0	844	844	844	0	0
6134	National Insurance	1,426	17	0	1,443	0	1,443	1,443	1,443	0	0
6221	Drugs & Medical Supplies	22	0	0	22	0	22	22	22	0	0
6222	Field Material & Supplies	561	0	0	561	0	561	561	560	1	1
6223	Office Materials and Supplies	200	0	0	200	0	200	200	200	0	0
6224	Print & Non-Print Materials	140	0	0	140	0	140	140	140	0	0
6242	Maintenance of Buildings	10,500	0	0	10,500	0	10,500	10,500	10,500	0	0
6243	Janitorial and Cleaning Supplies	308	0	0	308	0	308	308	308	0	0
6251	Maintenance of Roads	13,000	0	0	13,000	0	13,000	13,000	12,999	1	1
6252	Maintenance of Bridges	5,500	0	0	5,500	0	5,500	5,500	5,499	1	1
6254	Maint. of Sea & River Defenses	500	0	0	500	0	500	500	500	0	0
6255	Maintenance of Other Infrastructure	4,300	0	0	4,300	0	4,300	4,300	4,300	0	0
6261	Local Travel and Subsistence	253	0	0	253	0	253	253	253	0	0
6264	Vehicle Spares and Service	4,900	0	0	4,900	0	4,900	4,900	4,899	1	1
6273	Water Charges	1,605	0	0	1,605	0	1,605	1,605	1,605	0	0
6281	Security Services	10,190	(998)	0	9,192	0	9,192	9,192	9,192	0	0
6283	Cleaning & Extermination Services	618	0	0	618	0	618	618	618	0	0
6302	Training (including Scholarships)	31	0	0	31	0	31	31	31	0	0

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**AGENCY 72 - REGION 2: POMEROON / SUPENAM**  
**PROGRAMME 724 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		997,018	9,039	0	1,006,057	0	1,006,057	1,006,057	1,005,561	496	496
6111	Administrative	172,552	7,157	0	179,709	0	179,709	179,709	179,660	49	49
6112	Senior Technical	327,686	(1,116)	0	326,570	0	326,570	326,570	326,450	120	120
6113	Other Technical & Craft Skilled	60,670	4,284	0	64,954	0	64,954	64,954	64,889	65	65
6114	Clerical & Office Support	5,823	(114)	0	5,709	0	5,709	5,709	5,708	1	1
6115	Semi-Skilled Operatives & Unskilled	39,142	(567)	0	38,575	0	38,575	38,575	38,575	0	0
6116	Contracted Employees	28,835	(9,597)	0	19,238	0	19,238	19,238	19,208	30	30
6117	Temporary Employees	0	1,335	0	1,335	0	1,335	1,335	1,335	0	0
6131	Other Direct Labour Costs	8,446	(100)	0	8,346	0	8,346	8,346	8,329	17	17
6133	Benefits & Allowances	29,885	5,283	0	35,168	0	35,168	35,168	35,062	106	106
6134	National Insurance	46,902	2,618	0	49,520	0	49,520	49,520	49,505	15	15
6221	Drugs & Medical Supplies	783	0	0	783	0	783	783	783	0	0
6222	Field Material & Supplies	11,500	0	0	11,500	0	11,500	11,500	11,500	0	0
6223	Office Materials and Supplies	11,245	0	0	11,245	0	11,245	11,245	11,244	1	1
6224	Print & Non-Print Materials	10,000	(2,000)	0	8,000	0	8,000	8,000	8,000	0	0
6231	Fuel and Lubricants	4,000	0	0	4,000	0	4,000	4,000	3,996	4	4
6242	Maintenance of Buildings	31,500	1,026	0	32,526	0	32,526	32,526	32,525	1	1
6243	Janitorial and Cleaning Supplies	3,885	0	0	3,885	0	3,885	3,885	3,885	0	0
6252	Maintenance of Bridges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6255	Maintenance of Other Infrastructure	15,500	(1,026)	0	14,474	0	14,474	14,474	14,474	0	0
6261	Local Travel and Subsistence	4,500	(500)	0	4,000	0	4,000	4,000	3,999	1	1
6263	Postage Telex & Cablegram	30	0	0	30	0	30	30	30	0	0
6264	Vehicle Spares and Service	500	0	0	500	0	500	500	497	3	3
6265	Other Transport, Travel & Postage	760	0	0	760	0	760	760	757	3	3
6271	Telephone Charges	3,600	(1,300)	0	2,300	0	2,300	2,300	2,300	0	0
6272	Electricity Charges	28,000	(2,409)	0	25,591	0	25,591	25,591	25,591	0	0
6273	Water Charges	31,238	0	0	31,238	0	31,238	31,238	31,238	0	0

**AGENCY 72 - REGION 2: POMEROON / SUPENAM  
PROGRAMME 724 - EDUCATION DELIVERY  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
6281	Security Services	42,456	(135)	0	42,321	0	42,321	42,321	42,321	0	0
6282	Equipment Maintenance	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6283	Cleaning & Extermination Services	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6284	Other	23,200	(1,500)	0	21,700	0	21,700	21,700	21,652	48	48
6291	National & Other Events	4,500	(570)	0	3,930	0	3,930	3,930	3,929	1	1
6292	Dietary	35,000	9,504	0	44,504	0	44,504	44,504	44,473	31	31
6293	Refreshment and Meals	680	0	0	680	0	680	680	680	0	0
6294	Other	2,000	(834)	0	1,166	0	1,166	1,166	1,166	0	0
6302	Training (including Scholarships)	4,200	(400)	0	3,800	0	3,800	3,800	3,800	0	0

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**AGENCY 72 - REGION 2: POMEROON / SUPENAM**  
**PROGRAMME 725 - HEALTH SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		393,059	(11,389)	0	381,670	0	381,670	381,670	381,428	242	242
6111	Administrative	6,842	630	0	7,472	0	7,472	7,472	7,472	0	0
6112	Senior Technical	7,909	(991)	0	6,918	0	6,918	6,918	6,918	0	0
6113	Other Technical & Craft Skilled	48,396	10,080	0	58,476	0	58,476	58,476	58,476	0	0
6114	Clerical & Office Support	8,962	0	0	8,962	0	8,962	8,962	8,962	0	0
6115	Semi-Skilled Operatives & Unskilled	57,731	(5,798)	0	51,933	0	51,933	51,933	51,919	14	14
6116	Contracted Employees	53,385	0	0	53,385	0	53,385	53,385	53,319	66	66
6131	Other Direct Labour Costs	9,025	(7,646)	0	1,379	0	1,379	1,379	1,379	0	0
6133	Benefits & Allowances	26,973	(6,849)	0	20,124	0	20,124	20,124	20,124	0	0
6134	National Insurance	10,125	(11)	0	10,114	0	10,114	10,114	10,114	0	0
6221	Drugs & Medical Supplies	2,000	400	0	2,400	0	2,400	2,400	2,398	2	2
6222	Field Material & Supplies	6,800	0	0	6,800	0	6,800	6,800	6,800	0	0
6223	Office Materials and Supplies	5,200	0	0	5,200	0	5,200	5,200	5,199	1	1
6224	Print & Non-Print Materials	7,000	0	0	7,000	0	7,000	7,000	6,999	1	1
6231	Fuel and Lubricants	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6242	Maintenance of Buildings	13,700	3,043	0	16,743	0	16,743	16,743	16,648	95	95
6243	Janitorial and Cleaning Supplies	7,900	0	0	7,900	0	7,900	7,900	7,900	0	0
6252	Maintenance of Bridges	3,400	0	0	3,400	0	3,400	3,400	3,400	0	0
6255	Maintenance of Other Infrastructure	8,800	(3,043)	0	5,757	0	5,757	5,757	5,757	0	0
6261	Local Travel and Subsistence	4,000	0	0	4,000	0	4,000	4,000	3,968	32	32
6263	Postage Telex & Cablegram	5	0	0	5	0	5	5	0	5	5
6264	Vehicle Spares and Service	2,489	0	0	2,489	0	2,489	2,489	2,488	1	1
6265	Other Transport, Travel & Postage	680	(400)	0	280	0	280	280	279	1	1
6271	Telephone Charges	2,480	0	0	2,480	0	2,480	2,480	2,480	0	0
6272	Electricity Charges	42,000	(1,930)	0	40,070	0	40,070	40,070	40,070	0	0
6273	Water Charges	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6281	Security Services	10,614	1,126	0	11,740	0	11,740	11,740	11,740	0	0
6282	Equipment Maintenance	4,800	0	0	4,800	0	4,800	4,800	4,794	6	6
6283	Cleaning & Extermination Services	5,500	51	0	5,551	0	5,551	5,551	5,535	16	16
6284	Other	220	0	0	220	0	220	220	220	0	0
6291	National & Other Events	130	0	0	130	0	130	130	130	0	0
6292	Dietary	15,310	0	0	15,310	0	15,310	15,310	15,309	1	1
6293	Refreshment and Meals	503	0	0	503	0	503	503	502	1	1
6294	Other	3,000	(51)	0	2,949	0	2,949	2,949	2,949	0	0
6302	Training (including Scholarships)	680	0	0	680	0	680	680	680	0	0

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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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		129,592	0	0	129,592	0	129,592	129,481	129,436	156	45
6111	Administrative	11,007	78	0	11,085	0	11,085	11,085	11,085	0	0
6113	Other Technical & Craft Skilled	10,313	(270)	0	10,043	0	10,043	10,043	10,041	2	2
6114	Clerical & Office Support	19,675	(1,159)	0	18,516	0	18,516	18,515	18,515	1	0
6115	Semi-Skilled Operatives & Unskilled	19,722	(791)	0	18,931	0	18,931	18,930	18,922	9	8
6116	Contracted Employees	14,851	2,498	0	17,349	0	17,349	17,349	17,349	0	0
6131	Other Direct Labour Costs	1,545	78	0	1,623	0	1,623	1,623	1,623	0	0
6133	Benefits & Allowances	5,492	(244)	0	5,248	0	5,248	5,247	5,247	1	0
6134	National Insurance	4,612	(190)	0	4,422	0	4,422	4,314	4,314	108	0
6211	Expenses Specific to Agency	10,500	(2,000)	0	8,500	0	8,500	8,500	8,499	1	1
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	60	0	0
6222	Field Material & Supplies	360	0	0	360	0	360	360	360	0	0
6223	Office Materials and Supplies	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6224	Print & Non-Print Materials	1,500	1,500	0	3,000	0	3,000	3,000	3,000	0	0
6231	Fuel and Lubricants	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
6243	Janitorial and Cleaning Supplies	400	0	0	400	0	400	400	400	0	0
6261	Local Travel and Subsistence	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6264	Vehicle Spares and Service	2,100	0	0	2,100	0	2,100	2,100	2,097	3	3
6271	Telephone Charges	1,550	0	0	1,550	0	1,550	1,550	1,550	0	0
6272	Electricity Charges	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6273	Water Charges	536	0	0	536	0	536	536	536	0	0
6281	Security Services	5,107	0	0	5,107	0	5,107	5,107	5,107	0	0
6282	Equipment Maintenance	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6283	Cleaning & Extermination Services	262	0	0	262	0	262	262	248	14	14
6284	Other	550	0	0	550	0	550	550	550	0	0
6291	National & Other Events	1,900	210	0	2,110	0	2,110	2,110	2,109	1	1
6293	Refreshment and Meals	700	290	0	990	0	990	990	990	0	0
6294	Other	600	0	0	600	0	600	600	600	0	0
6302	Training (including Scholarships)	150	0	0	150	0	150	150	146	4	4
6311	Rates and Taxes	1,000	0	0	1,000	0	1,000	1,000	988	12	12

MR. D. GAJRAJ  
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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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		219,282	0	0	219,282	0	219,282	219,282	219,181	101	101
6113	Other Technical & Craft Skilled	1,898	(515)	0	1,383	0	1,383	1,383	1,383	0	0
6114	Clerical & Office Support	520	24	0	544	0	544	544	544	0	0
6115	Semi-Skilled Operatives & Unskilled	25,389	(1,653)	0	23,736	0	23,736	23,736	23,736	0	0
6116	Contracted Employees	20,578	3,486	0	24,064	0	24,064	24,064	24,062	2	2
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	189	(9)	0	180	0	180	180	180	0	0
6133	Benefits & Allowances	2,592	(518)	0	2,074	0	2,074	2,074	2,074	0	0
6134	National Insurance	2,632	(815)	0	1,817	0	1,817	1,817	1,817	0	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	20	0	0
6222	Field Material & Supplies	320	0	0	320	0	320	320	318	2	2
6223	Office Materials and Supplies	500	0	0	500	0	500	500	500	0	0
6224	Print & Non-Print Materials	650	0	0	650	0	650	650	650	0	0
6231	Fuel and Lubricants	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
6243	Janitorial and Cleaning Supplies	65	0	0	65	0	65	65	65	0	0
6252	Maintenance of Bridges	3,500	0	0	3,500	0	3,500	3,500	3,474	26	26
6253	Maint. of Drainage & Irrigation Works	120,545	0	0	120,545	0	120,545	120,545	120,494	51	51
6255	Maintenance of Other Infrastructure	7,070	0	0	7,070	0	7,070	7,070	7,070	0	0
6261	Local Travel and Subsistence	1,150	0	0	1,150	0	1,150	1,150	1,150	0	0
6264	Vehicle Spares and Service	4,850	0	0	4,850	0	4,850	4,850	4,850	0	0
6271	Telephone Charges	100	0	0	100	0	100	100	100	0	0
6272	Electricity Charges	950	0	0	950	0	950	950	950	0	0
6273	Water Charges	350	0	0	350	0	350	350	350	0	0
6281	Security Services	1,874	0	0	1,874	0	1,874	1,874	1,874	0	0
6282	Equipment Maintenance	310	0	0	310	0	310	310	292	18	18
6283	Cleaning & Extermination Services	60	0	0	60	0	60	60	59	1	1
6284	Other	50	0	0	50	0	50	50	50	0	0
6291	National & Other Events	0	0	0	0	0	0	0	0	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

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**AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS / WEST DEMERARA**  
**PROGRAMME 733 - PUBLIC WORKS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		85,168	27	0	85,195	0	85,195	85,171	85,047	148	124
6112	Senior Technical	2,644	(210)	0	2,434	0	2,434	2,433	2,433	1	0
6113	Other Technical & Craft Skilled	3,392	(65)	0	3,327	0	3,327	3,327	3,327	0	0
6115	Semi-Skilled Operatives & Unskilled	3,656	285	0	3,941	0	3,941	3,940	3,940	1	0
6116	Contracted Employees	4,998	190	0	5,188	0	5,188	5,188	5,170	18	18
6131	Other Direct Labour Costs	107	130	0	237	0	237	236	236	1	0
6133	Benefits & Allowances	1,253	(283)	0	970	0	970	968	968	2	0
6134	National Insurance	759	(20)	0	739	0	739	720	720	19	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	19	1	1
6222	Field Material & Supplies	191	0	0	191	0	191	191	189	2	2
6223	Office Materials and Supplies	800	0	0	800	0	800	800	800	0	0
6224	Print & Non-Print Materials	530	0	0	530	0	530	530	468	62	62
6231	Fuel and Lubricants	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6242	Maintenance of Buildings	13,000	7,000	0	20,000	0	20,000	20,000	20,000	0	0
6243	Janitorial and Cleaning Supplies	325	0	0	325	0	325	325	324	1	1
6251	Maintenance of Roads	15,000	(7,000)	0	8,000	0	8,000	8,000	7,995	5	5
6252	Maintenance of Bridges	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6255	Maintenance of Other Infrastructure	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6261	Local Travel and Subsistence	1,300	187	0	1,487	0	1,487	1,487	1,473	14	14
6264	Vehicle Spares and Service	8,000	0	0	8,000	0	8,000	8,000	7,998	2	2
6265	Other Transport, Travel & Postage	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	125	0	0	125	0	125	125	125	0	0
6272	Electricity Charges	1,365	0	0	1,365	0	1,365	1,365	1,365	0	0
6273	Water Charges	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6281	Security Services	8,424	0	0	8,424	0	8,424	8,424	8,424	0	0
6282	Equipment Maintenance	150	0	0	150	0	150	150	150	0	0
6283	Cleaning & Extermination Services	229	(187)	0	42	0	42	42	42	0	0
6284	Other	300	0	0	300	0	300	300	281	19	19
6291	National & Other Events	200	0	0	200	0	200	200	200	0	0
6293	Refreshment and Meals	100	0	0	100	0	100	100	100	0	0

MR. D. GAJRAJ  
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**AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS / WEST DEMERARA**  
**PROGRAMME 734 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		1,356,992	(202)	0	1,356,790	0	1,356,790	1,356,790	1,356,290	500	500
6111	Administrative	494,271	0	0	494,271	0	494,271	494,271	494,098	173	173
6112	Senior Technical	304,823	(111)	0	304,712	0	304,712	304,712	304,703	9	9
6113	Other Technical & Craft Skilled	130,576	1,400	0	131,976	0	131,976	131,976	131,782	194	194
6114	Clerical & Office Support	4,160	0	0	4,160	0	4,160	4,160	4,159	1	1
6115	Semi-Skilled Operatives & Unskilled	68,226	(108)	0	68,118	0	68,118	68,118	68,077	41	41
6116	Contracted Employees	743	319	0	1,062	0	1,062	1,062	1,056	6	6
6131	Other Direct Labour Costs	15,412	(3,920)	0	11,492	0	11,492	11,492	11,492	0	0
6133	Benefits & Allowances	29,533	2,420	0	31,953	0	31,953	31,953	31,953	0	0
6134	National Insurance	76,281	0	0	76,281	0	76,281	76,281	76,281	0	0
6221	Drugs & Medical Supplies	1,517	(463)	0	1,054	0	1,054	1,054	1,054	0	0
6222	Field Material & Supplies	11,000	(2)	0	10,998	0	10,998	10,998	10,998	0	0
6223	Office Materials and Supplies	10,500	(628)	0	9,872	0	9,872	9,872	9,872	0	0
6224	Print & Non-Print Materials	8,500	(502)	0	7,998	0	7,998	7,998	7,998	0	0
6231	Fuel and Lubricants	1,081	0	0	1,081	0	1,081	1,081	1,081	0	0
6241	Rental of Buildings	900	0	0	900	0	900	900	900	0	0
6242	Maintenance of Buildings	38,800	3,000	0	41,800	0	41,800	41,800	41,800	0	0
6243	Janitorial and Cleaning Supplies	2,000	(1)	0	1,999	0	1,999	1,999	1,999	0	0
6252	Maintenance of Bridges	2,400	4,000	0	6,400	0	6,400	6,400	6,330	70	70
6255	Maintenance of Other Infrastructure	25,750	(7,000)	0	18,750	0	18,750	18,750	18,750	0	0
6261	Local Travel and Subsistence	4,800	(200)	0	4,600	0	4,600	4,600	4,598	2	2
6263	Postage Telex & Cablegram	23	(23)	0	0	0	0	0	0	0	0
6265	Other Transport, Travel & Postage	3,000	(73)	0	2,927	0	2,927	2,927	2,927	0	0
6271	Telephone Charges	1,660	0	0	1,660	0	1,660	1,660	1,660	0	0
6272	Electricity Charges	12,333	0	0	12,333	0	12,333	12,333	12,333	0	0
6273	Water Charges	11,019	0	0	11,019	0	11,019	11,019	11,019	0	0
6281	Security Services	53,773	0	0	53,773	0	53,773	53,773	53,773	0	0
6282	Equipment Maintenance	2,200	(458)	0	1,742	0	1,742	1,742	1,742	0	0
6283	Cleaning & Extermination Services	3,000	189	0	3,189	0	3,189	3,189	3,189	0	0
6284	Other	26,064	1,965	0	28,029	0	28,029	28,029	28,025	4	4
6291	National & Other Events	5,500	(2)	0	5,498	0	5,498	5,498	5,498	0	0
6293	Refreshment and Meals	1,797	0	0	1,797	0	1,797	1,797	1,797	0	0
6294	Other	350	(2)	0	348	0	348	348	348	0	0
6302	Training (including Scholarships)	5,000	(2)	0	4,998	0	4,998	4,998	4,998	0	0

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**AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS / WEST DEMERARA**  
**PROGRAMME 735 - HEALTH SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		507,596	173	0	507,769	0	507,769	507,752	506,674	1,095	1,078
6111	Administrative	1,769	1,690	0	3,459	0	3,459	3,459	3,459	0	0
6112	Senior Technical	21,976	2,253	0	24,229	0	24,229	24,229	24,229	0	0
6113	Other Technical & Craft Skilled	61,214	2,700	0	63,914	0	63,914	63,914	63,877	37	37
6114	Clerical & Office Support	12,307	(18)	0	12,289	0	12,289	12,289	12,288	1	1
6115	Semi-Skilled Operatives & Unskilled	73,262	(1,091)	0	72,171	0	72,171	72,171	72,107	64	64
6116	Contracted Employees	79,018	321	0	79,339	0	79,339	79,339	79,303	36	36
6131	Other Direct Labour Costs	1,185	18	0	1,203	0	1,203	1,202	1,202	1	0
6133	Benefits & Allowances	25,596	(6,020)	0	19,576	0	19,576	19,560	19,560	16	0
6134	National Insurance	12,850	120	0	12,970	0	12,970	12,970	12,969	1	1
6221	Drugs & Medical Supplies	5,676	0	0	5,676	0	5,676	5,676	5,665	11	11
6222	Field Material & Supplies	9,500	0	0	9,500	0	9,500	9,500	9,495	5	5
6223	Office Materials and Supplies	8,200	0	0	8,200	0	8,200	8,200	8,192	8	8
6224	Print & Non-Print Materials	4,800	0	0	4,800	0	4,800	4,800	4,783	17	17
6231	Fuel and Lubricants	8,500	0	0	8,500	0	8,500	8,500	8,413	87	87
6242	Maintenance of Buildings	21,500	0	0	21,500	0	21,500	21,500	21,500	0	0
6243	Janitorial and Cleaning Supplies	8,300	4,500	0	12,800	0	12,800	12,800	12,799	1	1
6251	Maintenance of Roads	7,613	0	0	7,613	0	7,613	7,613	7,613	0	0
6252	Maintenance of Bridges	800	0	0	800	0	800	800	800	0	0
6255	Maintenance of Other Infrastructure	7,000	2,000	0	9,000	0	9,000	9,000	9,000	0	0
6261	Local Travel and Subsistence	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares and Service	2,500	0	0	2,500	0	2,500	2,500	2,495	5	5
6265	Other Transport, Travel & Postage	700	0	0	700	0	700	700	485	215	215
6271	Telephone Charges	2,468	0	0	2,468	0	2,468	2,468	2,466	2	2
6272	Electricity Charges	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
6273	Water Charges	19,200	0	0	19,200	0	19,200	19,200	19,200	0	0

**AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS / WEST DEMERARA**  
**PROGRAMME 735 - HEALTH SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
6281	Security Services	21,689	0	0	21,689	0	21,689	21,689	21,405	284	284
6282	Equipment Maintenance	14,000	(3,500)	0	10,500	0	10,500	10,500	10,455	45	45
6283	Cleaning & Extermination Services	8,602	(2,000)	0	6,602	0	6,602	6,602	6,541	61	61
6284	Other	4,000	(500)	0	3,500	0	3,500	3,500	3,395	105	105
6291	National & Other Events	565	0	0	565	0	565	565	554	11	11
6292	Dietary	20,696	(500)	0	20,196	0	20,196	20,196	20,165	31	31
6293	Refreshment and Meals	595	200	0	795	0	795	795	747	48	48
6294	Other	300	0	0	300	0	300	300	297	3	3
6302	Training (including Scholarships)	700	0	0	700	0	700	700	700	0	0

MR. D. GAJRAJ  
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**AGENCY 74 - REGION 4: DEMERARA / MAHAICA**  
**PROGRAMME 741 - REGIONAL ADMINISTRATION & FINANCE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		114,978	1,123	0	116,101	0	116,101	113,424	105,473	10,628	7,951
6111	Administrative	15,101	357	0	15,458	0	15,458	15,458	15,458	0	0
6113	Other Technical & Craft Skilled	3,840	0	0	3,840	0	3,840	3,498	3,498	342	0
6114	Clerical & Office Support	14,199	(357)	0	13,842	0	13,842	12,292	12,292	1,550	0
6115	Semi-Skilled Operatives & Unskilled	6,132	0	0	6,132	0	6,132	5,939	5,939	193	0
6116	Contracted Employees	9,110	1,261	0	10,371	0	10,371	10,371	10,350	21	21
6131	Other Direct Labour Costs	958	(138)	0	820	0	820	337	337	483	0
6133	Benefits & Allowances	4,575	0	0	4,575	0	4,575	4,575	4,444	131	131
6134	National Insurance	2,870	0	0	2,870	0	2,870	2,761	2,761	109	0
6211	Expenses Specific to Agency	11,000	0	0	11,000	0	11,000	11,000	8,869	2,131	2,131
6221	Drugs & Medical Supplies	110	0	0	110	0	110	110	109	1	1
6222	Field Material & Supplies	260	0	0	260	0	260	260	258	2	2
6223	Office Materials and Supplies	2,690	0	0	2,690	0	2,690	2,690	2,615	75	75
6224	Print & Non-Print Materials	850	0	0	850	0	850	850	794	56	56
6231	Fuel and Lubricants	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
6243	Janitorial and Cleaning Supplies	268	0	0	268	0	268	268	0	268	268
6261	Local Travel and Subsistence	4,200	0	0	4,200	0	4,200	4,200	3,861	339	339
6263	Postage Telex & Cablegram	65	0	0	65	0	65	65	0	65	65
6264	Vehicle Spares and Service	150	0	0	150	0	150	150	35	115	115
6265	Other Transport, Travel & Postage	430	0	0	430	0	430	430	131	299	299
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	1,135	0	0
6273	Water Charges	25	0	0	25	0	25	25	25	0	0
6281	Security Services	19,828	0	0	19,828	0	19,828	19,828	16,390	3,438	3,438
6282	Equipment Maintenance	1,011	0	0	1,011	0	1,011	1,011	800	211	211
6283	Cleaning & Extermination Services	255	0	0	255	0	255	255	244	11	11
6284	Other	1,900	0	0	1,900	0	1,900	1,900	1,493	407	407
6291	National & Other Events	5,532	0	0	5,532	0	5,532	5,532	5,511	21	21
6293	Refreshment and Meals	745	0	0	745	0	745	745	614	131	131
6294	Other	334	0	0	334	0	334	334	176	158	158
6302	Training (including Scholarships)	905	0	0	905	0	905	905	835	70	70
6311	Rates and Taxes	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0

MR. D. ROOPLALL  
HEAD OF BUDGET AGENCY

**AGENCY 74 - REGION 4: DEMERARA / MAHAICA**  
**PROGRAMME 742 - AGRICULTURE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		186,091	(1,164)	0	184,927	0	184,927	184,409	182,829	2,098	1,580
6113	Other Technical & Craft Skilled	5,763	0	0	5,763	0	5,763	5,716	5,716	47	0
6114	Clerical & Office Support	862	0	0	862	0	862	610	610	252	0
6115	Semi-Skilled Operatives & Unskilled	26,732	0	0	26,732	0	26,732	26,584	26,584	148	0
6116	Contracted Employees	13,051	701	0	13,752	0	13,752	13,752	13,752	0	0
6131	Other Direct Labour Costs	2,000	197	0	2,197	0	2,197	2,197	2,197	0	0
6133	Benefits & Allowances	3,353	(2,062)	0	1,291	0	1,291	1,289	1,289	2	0
6134	National Insurance	2,446	0	0	2,446	0	2,446	2,403	2,403	43	0
6221	Drugs & Medical Supplies	25	0	0	25	0	25	25	25	0	0
6222	Field Material & Supplies	1,200	0	0	1,200	0	1,200	1,200	1,198	2	2
6223	Office Materials and Supplies	925	0	0	925	0	925	925	925	0	0
6224	Print & Non-Print Materials	200	0	0	200	0	200	200	198	2	2
6231	Fuel and Lubricants	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
6243	Janitorial and Cleaning Supplies	300	0	0	300	0	300	300	300	0	0
6253	Maint. of Drainage & Irrigation Works	85,000	0	0	85,000	0	85,000	85,000	84,999	1	1
6261	Local Travel and Subsistence	800	0	0	800	0	800	800	207	593	593
6264	Vehicle Spares and Service	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
6265	Other Transport, Travel & Postage	25	0	0	25	0	25	25	18	7	7
6271	Telephone Charges	0	0	0	0	0	0	0	0	0	0
6281	Security Services	10,939	0	0	10,939	0	10,939	10,939	9,998	941	941
6282	Equipment Maintenance	70	0	0	70	0	70	70	66	4	4
6283	Cleaning & Extermination Services	100	0	0	100	0	100	100	100	0	0
6284	Other	150	0	0	150	0	150	150	150	0	0
6293	Refreshment and Meals	50	0	0	50	0	50	24	23	27	1
6311	Rates and Taxes	3,500	0	0	3,500	0	3,500	3,500	3,471	29	29

MR. D. ROOPLALL  
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**AGENCY 74 - REGION 4: DEMERARA / MAHAICA**  
**PROGRAMME 743 - PUBLIC WORKS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		133,289	41	0	133,330	0	133,330	132,679	130,594	2,736	2,085
6112	Senior Technical	1,674	0	0	1,674	0	1,674	1,674	1,674	0	0
6113	Other Technical & Craft Skilled	3,196	0	0	3,196	0	3,196	3,196	3,196	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	4,953	0	0	4,953	0	4,953	4,659	4,659	294	0
6116	Contracted Employees	4,938	41	0	4,979	0	4,979	4,979	4,979	0	0
6131	Other Direct Labour Costs	315	0	0	315	0	315	195	195	120	0
6133	Benefits & Allowances	1,135	0	0	1,135	0	1,135	899	899	236	0
6134	National Insurance	748	0	0	748	0	748	747	747	1	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	19	1	1
6222	Field Material & Supplies	900	0	0	900	0	900	900	895	5	5
6223	Office Materials and Supplies	450	0	0	450	0	450	450	429	21	21
6224	Print & Non-Print Materials	300	0	0	300	0	300	300	227	73	73
6231	Fuel and Lubricants	9,500	0	0	9,500	0	9,500	9,500	9,499	1	1
6242	Maintenance of Buildings	13,000	753	0	13,753	0	13,753	13,753	13,748	5	5
6243	Janitorial and Cleaning Supplies	380	0	0	380	0	380	380	371	9	9
6251	Maintenance of Roads	32,500	0	0	32,500	0	32,500	32,500	32,321	179	179
6252	Maintenance of Bridges	12,000	247	0	12,247	0	12,247	12,247	12,189	58	58
6255	Maintenance of Other Infrastructure	10,500	0	0	10,500	0	10,500	10,500	10,449	51	51
6261	Local Travel and Subsistence	700	0	0	700	0	700	700	465	235	235
6264	Vehicle Spares and Service	4,500	0	0	4,500	0	4,500	4,500	4,484	16	16
6265	Other Transport, Travel & Postage	320	0	0	320	0	320	320	65	255	255
6271	Telephone Charges	544	0	0	544	0	544	544	544	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	1,000	0	0
6281	Security Services	1,700	(1,000)	0	700	0	700	700	0	700	700
6282	Equipment Maintenance	148	0	0	148	0	148	148	127	21	21
6283	Cleaning & Extermination Services	700	0	0	700	0	700	700	699	1	1
6284	Other	510	0	0	510	0	510	510	143	367	367
6291	National & Other Events	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	90	0	0	90	0	90	90	3	87	87
6294	Other	0	0	0	0	0	0	0	0	0	0
6311	Rates and Taxes	0	0	0	0	0	0	0	0	0	0

MR. D. ROOPLALL  
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**AGENCY 74 - REGION 4: DEMERARA / MAHAICA**  
**PROGRAMME 744 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		1,865,815	1,633	4,873	1,872,321	0	1,872,321	1,869,505	1,861,754	10,567	7,751
6111	Administrative	384,413	10,301	0	394,714	0	394,714	394,714	394,595	119	119
6112	Senior Technical	676,340	375	0	676,715	0	676,715	676,715	676,644	71	71
6113	Other Technical & Craft Skilled	221,873	(13,698)	0	208,175	0	208,175	208,175	208,045	130	130
6114	Clerical & Office Support	2,836	77	0	2,913	0	2,913	2,913	2,913	0	0
6115	Semi-Skilled Operatives & Unskilled	74,256	(11,892)	0	62,364	0	62,364	62,364	62,330	34	34
6116	Contracted Employees	2,625	3,327	0	5,952	0	5,952	5,952	5,952	0	0
6131	Other Direct Labour Costs	14,654	(760)	0	13,894	0	13,894	11,078	11,005	2,889	73
6133	Benefits & Allowances	36,888	7,623	0	44,511	0	44,511	44,511	44,500	11	11
6134	National Insurance	100,685	6,280	0	106,965	0	106,965	106,965	106,962	3	3
6221	Drugs & Medical Supplies	510	0	0	510	0	510	510	508	2	2
6222	Field Material & Supplies	22,500	0	0	22,500	0	22,500	22,500	21,452	1,048	1,048
6223	Office Materials and Supplies	3,500	0	0	3,500	0	3,500	3,500	3,494	6	6
6224	Print & Non-Print Materials	10,700	0	0	10,700	0	10,700	10,700	9,709	991	991
6231	Fuel and Lubricants	2,372	0	0	2,372	0	2,372	2,372	2,372	0	0
6241	Rental of Buildings	720	0	0	720	0	720	720	600	120	120
6242	Maintenance of Buildings	55,000	2,900	4,873	62,773	0	62,773	62,773	62,773	0	0
6243	Janitorial and Cleaning Supplies	2,460	0	0	2,460	0	2,460	2,460	2,460	0	0
6252	Maintenance of Bridges	2,740	0	0	2,740	0	2,740	2,740	2,740	0	0
6255	Maintenance of Other Infrastructure	23,000	(2,900)	0	20,110	0	20,110	20,100	20,068	32	32
6261	Local Travel and Subsistence	5,000	0	0	5,000	0	5,000	5,000	4,289	711	711
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	0	15	15
6264	Vehicle Spares and Service	770	0	0	770	0	770	770	770	0	0
6265	Other Transport, Travel & Postage	6,000	1,402	0	7,402	0	7,402	7,402	7,218	184	184
6271	Telephone Charges	900	0	0	900	0	900	900	899	1	1
6272	Electricity Charges	11,550	0	0	11,550	0	11,550	11,550	11,550	0	0
6273	Water Charges	24,316	0	0	24,316	0	24,316	24,316	24,316	0	0

**AGENCY 74 - REGION 4: DEMERARA / MAHAICA**  
**PROGRAMME 744 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
6281	Security Services	125,642	0	0	125,642	0	125,642	125,642	124,648	994	994
6282	Equipment Maintenance	2,000	(1,000)	0	1,000	0	1,000	1,000	797	203	203
6283	Cleaning & Extermination Services	6,800	0	0	6,800	0	6,800	6,800	6,340	460	460
6284	Other	28,000	5,200	0	33,200	0	33,200	33,200	32,085	1,115	1,115
6291	National & Other Events	6,500	0	0	6,500	0	6,500	6,500	6,451	49	49
6292	Dietary	4,200	(4,200)	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	2,550	0	0	2,550	0	2,550	2,550	1,609	941	941
6294	Other	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6302	Training (including Scholarships)	2,500	(1,402)	0	1,098	0	1,098	1,098	660	438	438

MR. D. ROOPLALL  
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**AGENCY 74 - REGION 4: DEMERARA / MAHAICA**  
**PROGRAMME 745 - HEALTH SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		255,623	(1,633)	0	253,990	0	253,990	253,988	251,493	2,497	2,495
6111	Administrative	2,895	(2,893)	0	2	0	2	0	0	2	0
6112	Senior Technical	28,345	0	0	28,345	0	28,345	28,345	28,345	0	0
6113	Other Technical & Craft Skilled	23,513	(190)	0	23,323	0	23,323	23,323	23,323	0	0
6114	Clerical & Office Support	3,852	(245)	0	3,607	0	3,607	3,607	3,607	0	0
6115	Semi-Skilled Operatives & Unskilled	18,750	616	0	19,366	0	19,366	19,366	19,366	0	0
6116	Contracted Employees	36,583	476	0	37,059	0	37,059	37,059	37,054	5	5
6131	Other Direct Labour Costs	992	(443)	0	549	0	549	549	549	0	0
6133	Benefits & Allowances	8,040	1,046	0	9,086	0	9,086	9,086	9,086	0	0
6134	National Insurance	4,985	0	0	4,985	0	4,985	4,985	4,985	0	0
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6222	Field Material & Supplies	2,300	(218)	0	2,082	0	2,082	2,082	2,082	0	0
6223	Office Materials and Supplies	1,750	0	0	1,750	0	1,750	1,750	1,750	0	0
6224	Print & Non-Print Materials	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6231	Fuel and Lubricants	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6242	Maintenance of Buildings	18,000	0	0	18,000	0	18,000	18,000	17,975	25	25
6243	Janitorial and Cleaning Supplies	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
6255	Maintenance of Other Infrastructure	12,500	0	0	12,500	0	12,500	12,500	12,500	0	0
6261	Local Travel and Subsistence	3,300	0	0	3,300	0	3,300	3,300	3,084	216	216
6264	Vehicle Spares and Service	3,000	0	0	3,000	0	3,000	3,000	2,864	136	136
6265	Other Transport, Travel & Postage	3,000	0	0	3,000	0	3,000	3,000	2,563	437	437
6271	Telephone Charges	2,185	0	0	2,185	0	2,185	2,185	2,185	0	0
6272	Electricity Charges	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
6273	Water Charges	5,403	0	0	5,403	0	5,403	5,403	5,403	0	0
6281	Security Services	30,108	0	0	30,108	0	30,108	30,108	28,495	1,613	1,613
6282	Equipment Maintenance	3,102	0	0	3,102	0	3,102	3,102	3,102	0	0
6283	Cleaning & Extermination Services	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6284	Other	400	218	0	618	0	618	618	614	4	4
6291	National & Other Events	40	0	0	40	0	40	40	30	10	10
6292	Dietary	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
6293	Refreshment and Meals	710	0	0	710	0	710	710	676	34	34
6294	Other	800	0	0	800	0	800	800	800	0	0
6302	Training (including Scholarships)	470	0	0	470	0	470	470	457	13	13

MR. D. ROOPLALL  
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**AGENCY 75 - REGION 5: MAHAICA / BERBICE**  
**PROGRAMME 751 - REGIONAL ADMINISTRATION & FINANCE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		62,489	321	0	62,810	0	62,810	62,806	61,232	1,578	1,574
6111	Administrative	10,321	0	0	10,321	0	10,321	10,321	10,321	0	0
6112	Senior Technical	1,135	0	0	1,135	0	1,135	1,135	1,135	0	0
6113	Other Technical & Craft Skilled	1,275	1,797	0	3,072	0	3,072	3,072	3,072	0	0
6114	Clerical & Office Support	9,500	(2,847)	0	6,653	0	6,653	6,653	6,653	0	0
6115	Semi-Skilled Operatives & Unskilled	1,422	0	0	1,422	0	1,422	1,422	1,422	0	0
6116	Contracted Employees	6,888	1,121	0	8,009	0	8,009	8,009	7,981	28	28
6131	Other Direct Labour Costs	259	250	0	509	0	509	505	505	4	0
6133	Benefits & Allowances	2,182	43	0	2,225	0	2,225	2,225	2,225	0	0
6134	National Insurance	1,761	(43)	0	1,718	0	1,718	1,718	1,718	0	0
6211	Expenses Specific to Agency	4,155	0	0	4,155	0	4,155	4,155	4,154	1	1
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	20	0	0
6222	Field Material & Supplies	550	0	0	550	0	550	550	549	1	1
6223	Office Materials and Supplies	1,230	0	0	1,230	0	1,230	1,230	1,230	0	0
6224	Print & Non-Print Materials	600	0	0	600	0	600	600	600	0	0
6231	Fuel and Lubricants	2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
6243	Janitorial and Cleaning Supplies	300	0	0	300	0	300	300	300	0	0
6261	Local Travel and Subsistence	1,790	0	0	1,790	0	1,790	1,790	806	984	984
6263	Postage Telex & Cablegram	17	0	0	17	0	17	17	0	17	17
6264	Vehicle Spares and Service	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6265	Other Transport, Travel & Postage	300	0	0	300	0	300	300	300	0	0
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
6273	Water Charges	950	0	0	950	0	950	950	950	0	0
6281	Security Services	5,672	(490)	0	5,182	0	5,182	5,182	4,640	542	542
6282	Equipment Maintenance	350	490	0	840	0	840	840	839	1	1
6283	Cleaning & Extermination Services	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	1,104	0	0
6302	Training (including Scholarships)	200	0	0	200	0	200	200	200	0	0

MR. A. AMBEDKAR  
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**AGENCY 75 - REGION 5: MAHAICA / BERBICE**  
**PROGRAMME 752 - AGRICULTURE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		112,128	(642)	0	111,486	0	111,486	111,440	111,163	323	277
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	543	1	0	544	0	544	544	544	0	0
6115	Semi-Skilled Operatives & Unskilled	6,240	(637)	0	5,603	0	5,603	5,603	5,603	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	571	40	0	611	0	611	604	604	7	0
6134	National Insurance	504	(46)	0	458	0	458	458	458	0	0
6221	Drugs & Medical Supplies	24	0	0	24	0	24	24	24	0	0
6222	Field Material & Supplies	125	0	0	125	0	125	125	125	0	0
6223	Office Materials and Supplies	200	0	0	200	0	200	200	200	0	0
6224	Print & Non-Print Materials	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	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
6252	Maintenance of Bridges	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6253	Maint. of Drainage & Irrigation Works	72,000	0	0	72,000	0	72,000	72,000	72,000	0	0
6255	Maintenance of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6261	Local Travel and Subsistence	601	0	0	601	0	601	562	287	314	275
6264	Vehicle Spares and Service	800	0	0	800	0	800	800	799	1	1
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	79	1	1

MR. A. AMBEDKAR  
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**AGENCY 75 - REGION 5: MAHAICA / BERBICE**  
**PROGRAMME 753 - PUBLIC WORKS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		113,747	0	0	113,747	0	113,747	111,402	111,049	2,698	353
6112	Senior Technical	895	71	0	966	0	966	966	966	0	0
6113	Other Technical & Craft Skilled	5,430	(168)	0	5,262	0	5,262	5,262	5,262	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	7,150	(467)	0	6,683	0	6,683	6,683	6,683	0	0
6116	Contracted Employees	5,600	902	0	6,502	0	6,502	6,502	6,491	11	11
6131	Other Direct Labour Costs	315	(135)	0	180	0	180	180	180	0	0
6133	Benefits & Allowances	1,200	(137)	0	1,063	0	1,063	1,063	1,063	0	0
6134	National Insurance	1,010	(66)	0	944	0	944	944	944	0	0
6221	Drugs & Medical Supplies	12	0	0	12	0	12	12	12	0	0
6222	Field Material & Supplies	150	0	0	150	0	150	150	150	0	0
6223	Office Materials and Supplies	600	0	0	600	0	600	600	600	0	0
6224	Print & Non-Print Materials	500	0	0	500	0	500	500	500	0	0
6231	Fuel and Lubricants	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6242	Maintenance of Buildings	8,200	0	0	8,200	0	8,200	8,200	8,200	0	0
6243	Janitorial and Cleaning Supplies	600	0	0	600	0	600	600	600	0	0
6251	Maintenance of Roads	39,500	0	0	39,500	0	39,500	39,500	39,500	0	0
6252	Maintenance of Bridges	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6255	Maintenance of Other Infrastructure	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6261	Local Travel and Subsistence	700	0	0	700	0	700	692	426	274	266
6264	Vehicle Spares and Service	600	0	0	600	0	600	600	600	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	23,067	22,993	2,411	74
6282	Equipment Maintenance	435	0	0	435	0	435	435	434	1	1
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6293	Refreshment and Meals	25	0	0	25	0	25	25	25	0	0

MR. A. AMBEDKAR  
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**AGENCY 75 - REGION 5: MAHAICA / BERBICE**  
**PROGRAMME 754 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		807,449	799	0	808,248	0	808,248	808,248	806,745	1,503	1,503
6111	Administrative	204,936	(29)	0	204,907	0	204,907	204,907	204,907	0	0
6112	Senior Technical	236,000	0	0	236,000	0	236,000	236,000	235,902	98	98
6113	Other Technical & Craft Skilled	108,580	19	0	108,599	0	108,599	108,599	108,593	6	6
6114	Clerical & Office Support	1,529	112	0	1,641	0	1,641	1,641	1,640	1	1
6115	Semi-Skilled Operatives & Unskilled	27,832	(2,416)	0	25,416	0	25,416	25,416	25,415	1	1
6116	Contracted Employees	5,020	(132)	0	4,888	0	4,888	4,888	4,888	0	0
6131	Other Direct Labour Costs	6,250	683	0	6,933	0	6,933	6,933	6,880	53	53
6133	Benefits & Allowances	17,390	1,752	0	19,142	0	19,142	19,142	19,075	67	67
6134	National Insurance	42,700	10	0	42,710	0	42,710	42,710	42,709	1	1
6221	Drugs & Medical Supplies	567	0	0	567	0	567	567	567	0	0
6222	Field Material & Supplies	8,403	1,250	0	9,653	0	9,653	9,653	9,653	0	0
6223	Office Materials and Supplies	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6224	Print & Non-Print Materials	7,500	600	0	8,100	0	8,100	8,100	8,099	1	1
6231	Fuel and Lubricants	1,200	250	0	1,450	0	1,450	1,450	1,449	1	1
6241	Rental of Buildings	470	(250)	0	220	0	220	220	220	0	0
6242	Maintenance of Buildings	42,700	0	0	42,700	0	42,700	42,700	42,700	0	0
6243	Janitorial and Cleaning Supplies	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6255	Maintenance of Other Infrastructure	9,800	1,500	0	11,300	0	11,300	11,300	11,299	1	1
6261	Local Travel and Subsistence	2,200	250	0	2,450	0	2,450	2,450	2,450	0	0
6263	Postage Telex & Cablegram	40	0	0	40	0	40	40	40	0	0
6264	Vehicle Spares and Service	850	0	0	850	0	850	850	847	3	3
6265	Other Transport, Travel & Postage	1,700	300	0	2,000	0	2,000	2,000	1,999	1	1
6271	Telephone Charges	650	0	0	650	0	650	650	650	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	(1,600)	0	7,998	0	7,998	7,998	6,782	1,216	1,216
6282	Equipment Maintenance	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
6283	Cleaning & Extermination Services	4,604	0	0	4,604	0	4,604	4,604	4,604	0	0
6284	Other	20,000	0	0	20,000	0	20,000	20,000	19,950	50	50
6291	National & Other Events	3,700	0	0	3,700	0	3,700	3,700	3,699	1	1
6292	Dietary	6,750	(1,500)	0	5,250	0	5,250	5,250	5,250	0	0
6293	Refreshment and Meals	755	0	0	755	0	755	755	755	0	0
6294	Other	350	0	0	350	0	350	350	350	0	0
6302	Training (including Scholarships)	5,068	0	0	5,068	0	5,068	5,068	5,067	1	1

MR. A. AMBEDKAR  
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**AGENCY 75 - REGION 5: MAHAICA / BERBICE**  
**PROGRAMME 755 - HEALTH SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		225,759	(479)	0	225,280	0	225,280	224,918	218,584	6,696	6,334
6111	Administrative	0	1,258	0	1,258	0	1,258	1,258	1,258	0	0
6112	Senior Technical	16,878	0	0	16,878	0	16,878	16,878	16,878	0	0
6113	Other Technical & Craft Skilled	27,752	0	0	27,752	0	27,752	27,752	27,740	12	12
6114	Clerical & Office Support	1,100	0	0	1,100	0	1,100	1,100	1,081	19	19
6115	Semi-Skilled Operatives & Unskilled	30,728	(937)	0	29,791	0	29,791	29,791	29,767	24	24
6116	Contracted Employees	26,800	0	0	26,800	0	26,800	26,800	26,786	14	14
6131	Other Direct Labour Costs	970	0	0	970	0	970	970	970	0	0
6133	Benefits & Allowances	9,610	63	0	9,673	0	9,673	9,673	9,673	0	0
6134	National Insurance	6,250	(63)	0	6,187	0	6,187	6,183	6,183	4	0
6221	Drugs & Medical Supplies	2,542	0	0	2,542	0	2,542	2,542	2,542	0	0
6222	Field Material & Supplies	4,289	0	0	4,289	0	4,289	4,289	4,289	0	0
6223	Office Materials and Supplies	4,337	0	0	4,337	0	4,337	4,337	4,337	0	0
6224	Print & Non-Print Materials	6,300	(2,000)	0	4,300	0	4,300	4,300	4,299	1	1
6231	Fuel and Lubricants	6,600	0	0	6,600	0	6,600	6,600	6,595	5	5
6242	Maintenance of Buildings	18,500	0	0	18,500	0	18,500	18,500	18,500	0	0
6243	Janitorial and Cleaning Supplies	6,100	2,000	0	8,100	0	8,100	8,100	8,100	0	0
6255	Maintenance of Other Infrastructure	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
6261	Local Travel and Subsistence	2,887	0	0	2,887	0	2,887	2,887	2,121	766	766
6263	Postage Telex & Cablegram	5	0	0	5	0	5	5	0	5	5
6264	Vehicle Spares and Service	2,259	0	0	2,259	0	2,259	2,259	2,259	0	0
6265	Other Transport, Travel & Postage	100	400	0	500	0	500	500	447	53	53
6271	Telephone Charges	1,100	120	0	1,220	0	1,220	1,220	1,218	2	2
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	(120)	0	8,059	0	8,059	8,059	4,961	3,098	3,098
6282	Equipment Maintenance	3,709	0	0	3,709	0	3,709	3,709	3,708	1	1
6283	Cleaning & Extermination Services	4,262	0	0	4,262	0	4,262	4,262	4,261	1	1
6284	Other	415	0	0	415	0	415	415	414	1	1
6291	National & Other Events	315	0	0	315	0	315	315	314	1	1
6292	Dietary	10,000	(1,200)	0	8,800	0	8,800	8,442	6,120	2,680	2,322
6293	Refreshment and Meals	2,296	0	0	2,296	0	2,296	2,296	2,296	0	0
6294	Other	48	0	0	48	0	48	48	40	8	8
6302	Training (including Scholarships)	228	0	0	228	0	228	228	227	1	1

MR. A. AMBEDKAR  
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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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		82,632	1	0	82,633	0	82,633	82,633	81,952	681	681
6111	Administrative	11,647	(1,393)	0	10,254	0	10,254	10,254	10,253	1	1
6113	Other Technical & Craft Skilled	3,565	218	0	3,783	0	3,783	3,783	3,783	0	0
6114	Clerical & Office Support	8,453	(1,186)	0	7,267	0	7,267	7,267	7,266	1	1
6115	Semi-Skilled Operatives & Unskilled	1,754	(525)	0	1,229	0	1,229	1,229	1,143	86	86
6116	Contracted Employees	20,363	2,855	0	23,218	0	23,218	23,218	23,206	12	12
6131	Other Direct Labour Costs	1,173	32	0	1,205	0	1,205	1,205	1,205	0	0
6133	Benefits & Allowances	2,331	0	0	2,331	0	2,331	2,331	2,279	52	52
6134	National Insurance	1,863	0	0	1,863	0	1,863	1,863	1,798	65	65
6211	Expenses Specific to Agency	11,200	0	0	11,200	0	11,200	11,200	11,199	1	1
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	155	5	5
6223	Office Materials and Supplies	3,400	0	0	3,400	0	3,400	3,400	3,400	0	0
6224	Print & Non-Print Materials	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6231	Fuel and Lubricants	1,700	0	0	1,700	0	1,700	1,700	1,699	1	1
6243	Janitorial and Cleaning Supplies	275	0	0	275	0	275	275	275	0	0
6261	Local Travel and Subsistence	2,000	0	0	2,000	0	2,000	2,000	1,988	12	12
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares and Service	1,350	0	0	1,350	0	1,350	1,350	1,350	0	0
6271	Telephone Charges	2,000	0	0	2,000	0	2,000	2,000	1,962	38	38
6273	Water Charges	835	0	0	835	0	835	835	835	0	0
6282	Equipment Maintenance	850	0	0	850	0	850	850	850	0	0
6283	Cleaning & Extermination Services	200	0	0	200	0	200	200	200	0	0
6284	Other	400	0	0	400	0	400	400	394	6	6
6291	National & Other Events	1,500	0	0	1,500	0	1,500	1,500	1,496	4	4
6293	Refreshment and Meals	330	0	0	330	0	330	330	330	0	0
6294	Other	128	0	0	128	0	128	128	123	5	5
6302	Training (including Scholarships)	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

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**AGENCY 76 - REGION 6: EAST BERBICE / CORENTYNE**  
**PROGRAMME 762 - AGRICULTURE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		377,682	712	0	378,394	33,326	411,720	411,720	411,061	659	659
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6,113	Other Technical & Craft Skilled	3,092	253	0	3,345	0	3,345	3,345	3,345	0	0
6,114	Clerical & Office Support	924	(265)	0	659	0	659	659	465	194	194
6,115	Semi-Skilled Operatives & Unskilled	34,620	0	0	34,620	0	34,620	34,620	34,620	0	0
6,116	Contracted Employees	9,502	0	0	9,502	0	9,502	9,502	9,502	0	0
6,131	Other Direct Labour Costs	207	12	0	219	0	219	219	219	0	0
6,133	Benefits & Allowances	1,600	0	0	1,600	0	1,600	1,600	1,414	186	186
6,134	National Insurance	2,858	0	0	2,858	0	2,858	2,858	2,847	11	11
6,221	Drugs & Medical Supplies	0	0	0	0	0	0	0	0	0	0
6,222	Field Material & Supplies	1,300	0	0	1,300	0	1,300	1,300	1,250	50	50
6,223	Office Materials and Supplies	780	0	0	780	0	780	780	775	5	5
6,224	Print & Non-Print Materials	220	0	0	220	0	220	220	168	52	52
6,231	Fuel and Lubricants	160,000	0	0	160,000	33,326	193,326	193,326	193,326	0	0
6,242	Maintenance of Buildings	5,000	(2,575)	0	2,425	0	2,425	2,425	2,419	6	6
6,243	Janitorial and Cleaning Supplies	380	0	0	380	0	380	380	369	11	11
6,253	Maint. of Drainage & Irrigation Works	115,000	0	0	115,000	0	115,000	115,000	114,945	55	55
6,261	Local Travel and Subsistence	600	0	0	600	0	600	600	564	36	36
6,264	Vehicle Spares and Service	8,721	2,575	0	11,296	0	11,296	11,296	11,273	23	23
6,271	Telephone Charges	750	0	0	750	0	750	750	750	0	0
6,272	Electricity Charges	2,765	0	0	2,765	0	2,765	2,765	2,765	0	0
6,273	Water Charges	5,060	0	0	5,060	0	5,060	5,060	5,060	0	0
6,281	Security Services	23,778	712	0	24,490	0	24,490	24,490	24,486	4	4
6,282	Equipment Maintenance	300	0	0	300	0	300	300	274	26	26
6,293	Refreshment and Meals	225	0	0	225	0	225	225	225	0	0

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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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		148,545	(2,088)	0	146,457	0	146,457	146,457	145,338	1,119	1,119
6112	Senior Technical	1,188	0	0	1,188	0	1,188	1,188	1,004	184	184
6113	Other Technical & Craft Skilled	3,842	(7)	0	3,835	0	3,835	3,835	3,835	0	0
6114	Clerical & Office Support	591	0	0	591	0	591	591	591	0	0
6115	Semi-Skilled Operatives & Unskilled	6,488	0	0	6,488	0	6,488	6,488	6,488	0	0
6116	Contracted Employees	9,532	0	0	9,532	0	9,532	9,532	8,960	572	572
6131	Other Direct Labour Costs	0	7	0	7	0	7	7	7	0	0
6133	Benefits & Allowances	1,258	0	0	1,258	0	1,258	1,258	1,258	0	0
6134	National Insurance	998	0	0	998	0	998	998	920	78	78
6222	Field Material & Supplies	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6223	Office Materials and Supplies	460	0	0	460	0	460	460	460	0	0
6224	Print & Non-Print Materials	500	0	0	500	0	500	500	500	0	0
6231	Fuel and Lubricants	2,310	0	0	2,310	0	2,310	2,310	2,265	45	45
6242	Maintenance of Buildings	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
6243	Janitorial and Cleaning Supplies	1,162	0	0	1,162	0	1,162	1,162	1,162	0	0
6251	Maintenance of Roads	37,000	0	0	37,000	0	37,000	37,000	36,967	33	33
6252	Maintenance of Bridges	22,000	0	0	22,000	0	22,000	22,000	21,995	5	5
6255	Maintenance of Other Infrastructure	10,500	0	0	10,500	0	10,500	10,500	10,420	80	80
6261	Local Travel and Subsistence	1,070	0	0	1,070	0	1,070	1,070	1,059	11	11
6264	Vehicle Spares and Service	3,200	0	0	3,200	0	3,200	3,200	3,199	1	1
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	19,917	(2,088)	0	17,829	0	17,829	17,829	17,757	72	72
6282	Equipment Maintenance	403	0	0	403	0	403	403	398	5	5
6283	Cleaning & Extermination Services	165	0	0	165	0	165	165	158	7	7
6284	Other	0	0	0	0	0	0	0	0	0	0
6302	Training (including Scholarships)	600	0	0	600	0	600	600	574	26	26

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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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		1,714,187	779	0	1,714,966	0	1,714,966	1,714,966	1,713,629	1,337	1,337
6111	Administrative	211,890	5,498	0	217,388	0	217,388	217,388	217,378	10	10
6112	Senior Technical	579,314	0	0	579,314	0	579,314	579,314	579,141	173	173
6113	Other Technical & Craft Skilled	308,421	0	0	308,421	0	308,421	308,421	308,329	92	92
6114	Clerical & Office Support	4,834	0	0	4,834	0	4,834	4,834	4,834	0	0
6115	Semi-Skilled Operatives & Unskilled	44,944	(2,498)	0	42,446	0	42,446	42,446	42,425	21	21
6116	Contracted Employees	43,925	0	0	43,925	0	43,925	43,925	43,883	42	42
6131	Other Direct Labour Costs	20,000	(3,000)	0	17,000	0	17,000	17,000	16,551	449	449
6133	Benefits & Allowances	36,000	0	0	36,000	0	36,000	36,000	36,000	0	0
6134	National Insurance	93,085	0	0	93,085	0	93,085	93,085	93,085	0	0
6221	Drugs & Medical Supplies	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6222	Field Material & Supplies	10,998	0	0	10,998	0	10,998	10,998	10,997	1	1
6223	Office Materials and Supplies	8,200	0	0	8,200	0	8,200	8,200	8,196	4	4
6224	Print & Non-Print Materials	7,300	0	0	7,300	0	7,300	7,300	7,300	0	0
6231	Fuel and Lubricants	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6241	Rental of Buildings	4,012	0	0	4,012	0	4,012	4,012	4,011	1	1
6242	Maintenance of Buildings	74,900	0	0	74,900	0	74,900	74,900	74,828	72	72
6243	Janitorial and Cleaning Supplies	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6255	Maintenance of Other Infrastructure	18,600	0	0	18,600	0	18,600	18,600	18,550	50	50
6261	Local Travel and Subsistence	10,200	0	0	10,200	0	10,200	10,200	10,190	10	10
6264	Vehicle Spares and Service	1,850	0	0	1,850	0	1,850	1,850	1,850	0	0
6265	Other Transport, Travel & Postage	3,950	0	0	3,950	0	3,950	3,950	3,950	0	0
6271	Telephone Charges	3,100	0	0	3,100	0	3,100	3,100	3,000	100	100
6272	Electricity Charges	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
6273	Water Charges	17,132	0	0	17,132	0	17,132	17,132	17,132	0	0
6281	Security Services	84,942	779	0	85,721	0	85,721	85,721	85,434	287	287
6282	Equipment Maintenance	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6283	Cleaning & Extermination Services	2,261	0	0	2,261	0	2,261	2,261	2,255	6	6
6284	Other	40,000	0	0	40,000	0	40,000	40,000	39,989	11	11
6291	National & Other Events	8,878	0	0	8,878	0	8,878	8,878	8,872	6	6
6292	Dietary	5,297	0	0	5,297	0	5,297	5,297	5,297	0	0
6293	Refreshment and Meals	354	0	0	354	0	354	354	353	1	1
6294	Other	300	0	0	300	0	300	300	299	1	1
6302	Training (including Scholarships)	7,200	0	0	7,200	0	7,200	7,200	7,200	0	0

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**AGENCY 76 - REGION 6: EAST BERBICE / CORENTYNE**  
**PROGRAMME 765 - HEALTH SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		860,795	597	0	861,392	0	861,392	861,392	858,908	2,484	2,484
6111	Administrative	1,764	167	0	1,931	0	1,931	1,931	1,931	0	0
6112	Senior Technical	17,815	5,078	0	22,893	0	22,893	22,893	22,893	0	0
6113	Other Technical & Craft Skilled	100,536	0	0	100,536	0	100,536	100,536	100,536	0	0
6114	Clerical & Office Support	10,739	(279)	0	10,460	0	10,460	10,460	10,460	0	0
6115	Semi-Skilled Operatives & Unskilled	141,155	(2,193)	0	138,962	0	138,962	138,962	138,891	71	71
6116	Contracted Employees	111,347	0	0	111,347	0	111,347	111,347	111,347	0	0
6131	Other Direct Labour Costs	10,078	(2,773)	0	7,305	0	7,305	7,305	6,985	320	320
6133	Benefits & Allowances	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
6134	National Insurance	20,696	0	0	20,696	0	20,696	20,696	20,689	7	7
6221	Drugs & Medical Supplies	17,000	0	0	17,000	0	17,000	17,000	16,998	2	2
6222	Field Material & Supplies	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6223	Office Materials and Supplies	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6224	Print & Non-Print Materials	5,833	0	0	5,833	0	5,833	5,833	5,833	0	0
6231	Fuel and Lubricants	23,500	0	0	23,500	0	23,500	23,500	23,500	0	0
6242	Maintenance of Buildings	39,050	0	0	39,050	0	39,050	39,050	38,977	73	73
6243	Janitorial and Cleaning Supplies	23,000	0	0	23,000	0	23,000	23,000	22,999	1	1
6255	Maintenance of Other Infrastructure	13,100	0	0	13,100	0	13,100	13,100	13,079	21	21
6261	Local Travel and Subsistence	4,785	0	0	4,785	0	4,785	4,785	4,689	96	96
6263	Postage Telex & Cablegram	55	0	0	55	0	55	55	55	0	0
6264	Vehicle Spares and Service	4,940	0	0	4,940	0	4,940	4,940	4,940	0	0
6265	Other Transport, Travel & Postage	1,400	0	0	1,400	0	1,400	1,400	1,177	223	223
6271	Telephone Charges	7,824	0	0	7,824	0	7,824	7,824	6,235	1,589	1,589
6272	Electricity Charges	60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
6273	Water Charges	8,550	0	0	8,550	0	8,550	8,550	8,550	0	0
6281	Security Services	41,709	597	0	42,306	0	42,306	42,306	42,270	36	36
6282	Equipment Maintenance	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
6283	Cleaning & Extermination Services	9,391	0	0	9,391	0	9,391	9,391	9,388	3	3
6284	Other	4,681	0	0	4,681	0	4,681	4,681	4,648	33	33
6291	National & Other Events	1,520	0	0	1,520	0	1,520	1,520	1,520	0	0
6292	Dietary	90,000	0	0	90,000	0	90,000	90,000	89,998	2	2
6293	Refreshment and Meals	1,660	0	0	1,660	0	1,660	1,660	1,658	2	2
6294	Other	2,117	0	0	2,117	0	2,117	2,117	2,113	4	4
6302	Training (including Scholarships)	1,550	0	0	1,550	0	1,550	1,550	1,549	1	1

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**AGENCY 77 - REGION 7: CUYUNI / MAZARUNI**  
**PROGRAMME 771 - REGIONAL ADMINISTRATION & FINANCE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		87,102	(1,761)	0	85,341	0	85,341	85,341	85,313	28	28
6111	Administrative	5,897	788	0	6,685	0	6,685	6,685	6,667	18	18
6112	Senior Technical	1,053	117	0	1,170	0	1,170	1,170	1,170	0	0
6113	Other Technical & Craft Skilled	4,903	(1,020)	0	3,883	0	3,883	3,883	3,883	0	0
6114	Clerical & Office Support	7,190	(1,719)	0	5,471	0	5,471	5,471	5,471	0	0
6115	Semi-Skilled Operatives & Unskilled	7,652	(890)	0	6,762	0	6,762	6,762	6,762	0	0
6116	Contracted Employees	6,121	4,582	0	10,703	0	10,703	10,703	10,703	0	0
6117	Temporary Employees	110	(8)	0	102	0	102	102	102	0	0
6131	Other Direct Labour Costs	1,166	(830)	0	336	0	336	336	336	0	0
6133	Benefits & Allowances	3,684	(834)	0	2,850	0	2,850	2,850	2,850	0	0
6134	National Insurance	1,920	(187)	0	1,733	0	1,733	1,733	1,733	0	0
6211	Expenses Specific to Agency	14,700	(500)	0	14,200	0	14,200	14,200	14,200	0	0
6222	Field Material & Supplies	735	0	0	735	0	735	735	734	1	1
6223	Office Materials and Supplies	3,700	(250)	0	3,450	0	3,450	3,450	3,449	1	1
6224	Print & Non-Print Materials	1,150	0	0	1,150	0	1,150	1,150	1,147	3	3
6231	Fuel and Lubricants	1,150	850	0	2,000	0	2,000	2,000	2,000	0	0
6243	Janitorial and Cleaning Supplies	780	(110)	0	670	0	670	670	670	0	0
6261	Local Travel and Subsistence	7,200	0	0	7,200	0	7,200	7,200	7,199	1	1
6265	Other Transport, Travel & Postage	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6271	Telephone Charges	1,100	(150)	0	950	0	950	950	950	0	0
6281	Security Services	9,100	(3,100)	0	6,000	0	6,000	6,000	6,000	0	0
6282	Equipment Maintenance	450	900	0	1,350	0	1,350	1,350	1,350	0	0
6283	Cleaning & Extermination Services	300	600	0	900	0	900	900	900	0	0
6284	Other	1,400	0	0	1,400	0	1,400	1,400	1,399	1	1
6291	National & Other Events	2,200	0	0	2,200	0	2,200	2,200	2,199	1	1
6293	Refreshment and Meals	600	0	0	600	0	600	600	599	1	1
6294	Other	941	0	0	941	0	941	941	941	0	0
6302	Training (including Scholarships)	500	0	0	500	0	500	500	499	1	1

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**AGENCY 77 - REGION 7: CUYUNI / MAZARUNI**  
**PROGRAMME 772 - PUBLIC WORKS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		149,383	(2,400)	0	146,983	0	146,983	146,604	146,584	399	20
6113	Other Technical & Craft Skilled	811	64	0	875	0	875	875	875	0	0
6114	Clerical & Office Support	591	47	0	638	0	638	638	638	0	0
6116	Contracted Employees	2,302	(122)	0	2,180	0	2,180	1,802	1,802	378	0
6131	Other Direct Labour Costs	120	0	0	120	0	120	119	119	1	0
6133	Benefits & Allowances	273	5	0	278	0	278	278	278	0	0
6134	National Insurance	114	6	0	120	0	120	120	120	0	0
6222	Field Material & Supplies	400	0	0	400	0	400	400	400	0	0
6223	Office Materials and Supplies	500	0	0	500	0	500	500	500	0	0
6224	Print & Non-Print Materials	140	0	0	140	0	140	140	140	0	0
6231	Fuel and Lubricants	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6242	Maintenance of Buildings	18,000	5,000	0	23,000	0	23,000	23,000	22,998	2	2
6243	Janitorial and Cleaning Supplies	700	0	0	700	0	700	700	700	0	0
6251	Maintenance of Roads	36,000	0	0	36,000	0	36,000	36,000	35,996	4	4
6252	Maintenance of Bridges	13,500	(2,000)	0	11,500	0	11,500	11,500	11,499	1	1
6253	Maint. of Drainage & Irrigation Works	18,500	0	0	18,500	0	18,500	18,500	18,499	1	1
6254	Maint. of Sea & River Defenses	10,000	(2,400)	0	7,600	0	7,600	7,600	7,600	0	0
6255	Maintenance of Other Infrastructure	13,000	(1,500)	0	11,500	0	11,500	11,500	11,497	3	3
6261	Local Travel and Subsistence	4,800	0	0	4,800	0	4,800	4,800	4,799	1	1
6264	Vehicle Spares and Service	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6265	Other Transport, Travel & Postage	1,400	0	0	1,400	0	1,400	1,400	1,398	2	2
6271	Telephone Charges	132	0	0	132	0	132	132	132	0	0
6272	Electricity Charges	10,200	(2,000)	0	8,200	0	8,200	8,200	8,200	0	0
6273	Water Charges	650	0	0	650	0	650	650	650	0	0
6282	Equipment Maintenance	1,550	0	0	1,550	0	1,550	1,550	1,545	5	5
6283	Cleaning & Extermination Services	630	500	0	1,130	0	1,130	1,130	1,129	1	1
6284	Other	700	0	0	700	0	700	700	700	0	0
6293	Refreshment and Meals	120	0	0	120	0	120	120	120	0	0
6294	Other	750	0	0	750	0	750	750	750	0	0

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**AGENCY 77 - REGION 7: CUYUNI / MAZARUNI**  
**PROGRAMME 773 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

Project Code	Description	Approved Allotment	Allotment Transfer	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		(Allotment1)	(Virement)		D=A+B+C	E	F=D+E	(Allotment 2)	H	I=F-H	J=G-H
		A	B	C				G			
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		667,555	4,161	0	671,716	21,606	693,322	693,322	693,047	275	275
6111	Administrative	42,586	(2,669)	0	39,917	0	39,917	39,917	39,895	22	22
6112	Senior Technical	135,033	0	0	135,033	0	135,033	135,033	134,885	148	148
6113	Other Technical & Craft Skilled	52,310	(3,543)	0	48,767	0	48,767	48,767	48,712	55	55
6114	Clerical & Office Support	504	40	0	544	0	544	544	544	0	0
6115	Semi-Skilled Operatives & Unskilled	24,868	(1,224)	0	23,644	0	23,644	23,644	23,641	3	3
6116	Contracted Employees	24,195	6,961	0	31,156	0	31,156	31,156	31,132	24	24
6131	Other Direct Labour Costs	3,617	568	0	4,185	0	4,185	4,185	4,185	0	0
6133	Benefits & Allowances	35,000	(311)	0	34,689	0	34,689	34,689	34,689	0	0
6134	National Insurance	19,482	179	0	19,661	0	19,661	19,661	19,661	0	0
6221	Drugs & Medical Supplies	700	0	0	700	0	700	700	700	0	0
6222	Field Material & Supplies	7,350	(700)	0	6,650	0	6,650	6,650	6,649	1	1
6223	Office Materials and Supplies	6,500	(850)	0	5,650	0	5,650	5,650	5,650	0	0
6224	Print & Non-Print Materials	4,400	(500)	0	3,900	0	3,900	3,900	3,900	0	0
6231	Fuel and Lubricants	20,500	2,260	0	22,760	0	22,760	22,760	22,758	2	2
6241	Rental of Buildings	780	100	0	880	0	880	880	880	0	0
6242	Maintenance of Buildings	35,200	10,050	0	45,250	0	45,250	45,250	45,249	1	1
6243	Janitorial and Cleaning Supplies	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6255	Maintenance of Other Infrastructure	20,300	2,000	0	22,300	0	22,300	22,300	22,300	0	0
6261	Local Travel and Subsistence	4,200	150	0	4,350	0	4,350	4,350	4,350	0	0
6264	Vehicle Spares and Service	700	0	0	700	0	700	700	696	4	4
6265	Other Transport, Travel & Postage	15,500	500	0	16,000	3,106	19,106	19,106	19,106	0	0
6271	Telephone Charges	1,040	(150)	0	890	0	890	890	883	7	7
6272	Electricity Charges	10,000	(2,000)	0	8,000	0	8,000	8,000	7,998	2	2
6273	Water Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6281	Security Services	21,850	(7,600)	0	14,250	0	14,250	14,250	14,250	0	0
6282	Equipment Maintenance	1,400	0	0	1,400	0	1,400	1,400	1,398	2	2
6283	Cleaning & Extermination Services	1,600	900	0	2,500	0	2,500	2,500	2,500	0	0
6284	Other	14,640	300	0	14,940	0	14,940	14,940	14,939	1	1
6291	National & Other Events	5,500	(500)	0	5,000	0	5,000	5,000	5,000	0	0
6292	Dietary	150,000	1,000	0	151,000	18,500	169,500	169,500	169,500	0	0
6293	Refreshment and Meals	800	0	0	800	0	800	800	799	1	1
6294	Other	500	0	0	500	0	500	500	499	1	1
6302	Training (including Scholarships)	3,500	(800)	0	2,700	0	2,700	2,700	2,700	0	0

MR. P. RAMOTAR  
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**AGENCY 77 - REGION 7: CUYUNI / MAZARUNI**  
**PROGRAMME 774 - HEALTH SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		261,228	0	0	261,228	0	261,228	261,228	261,179	49	49
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6112	Senior Technical	7,331	0	0	7,331	0	7,331	7,331	7,331	0	0
6113	Other Technical & Craft Skilled	39,112	1,650	0	40,762	0	40,762	40,762	40,762	0	0
6114	Clerical & Office Support	2,102	0	0	2,102	0	2,102	2,102	2,102	0	0
6115	Semi-Skilled Operatives & Unskilled	23,163	0	0	23,163	0	23,163	23,163	23,156	7	7
6116	Contracted Employees	21,410	0	0	21,410	0	21,410	21,410	21,383	27	27
6131	Other Direct Labour Costs	2,473	(1,004)	0	1,469	0	1,469	1,469	1,469	0	0
6133	Benefits & Allowances	15,433	0	0	15,433	0	15,433	15,433	15,433	0	0
6134	National Insurance	6,589	(646)	0	5,943	0	5,943	5,943	5,943	0	0
6221	Drugs & Medical Supplies	2,750	(700)	0	2,050	0	2,050	2,050	2,048	2	2
6222	Field Material & Supplies	9,900	(2,000)	0	7,900	0	7,900	7,900	7,899	1	1
6223	Office Materials and Supplies	3,885	(500)	0	3,385	0	3,385	3,385	3,378	7	7
6224	Print & Non-Print Materials	850	(113)	0	737	0	737	737	737	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	20,000	7,113	0	27,113	0	27,113	27,113	27,111	2	2
6243	Janitorial and Cleaning Supplies	4,200	(300)	0	3,900	0	3,900	3,900	3,900	0	0
6255	Maintenance of Other Infrastructure	16,000	(4,000)	0	12,000	0	12,000	12,000	12,000	0	0
6261	Local Travel and Subsistence	9,500	216	0	9,716	0	9,716	9,716	9,716	0	0
6264	Vehicle Spares and Service	1,600	(350)	0	1,250	0	1,250	1,250	1,250	0	0
6265	Other Transport, Travel & Postage	22,000	3,800	0	25,800	0	25,800	25,800	25,800	0	0
6271	Telephone Charges	900	0	0	900	0	900	900	900	0	0
6272	Electricity Charges	11,780	0	0	11,780	0	11,780	11,780	11,780	0	0
6273	Water Charges	850	0	0	850	0	850	850	850	0	0
6281	Security Services	6,600	(3,366)	0	3,234	0	3,234	3,234	3,234	0	0
6282	Equipment Maintenance	1,600	(300)	0	1,300	0	1,300	1,300	1,300	0	0
6283	Cleaning & Extermination Services	1,500	2,000	0	3,500	0	3,500	3,500	3,499	1	1
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	699	1	1
6292	Dietary	13,000	(1,000)	0	12,000	0	12,000	12,000	11,999	1	1
6293	Refreshment and Meals	500	0	0	500	0	500	500	500	0	0
6302	Training (including Scholarships)	2,000	(500)	0	1,500	0	1,500	1,500	1,500	0	0

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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		49,272	(1,000)	0	48,272	0	48,272	45,003	44,956	3,316	47
6111	Administrative	1,432	(776)	0	656	0	656	344	344	312	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	4,331	0	0	4,331	0	4,331	3,740	3,740	591	0
6115	Semi-Skilled Operatives & Unskilled	1,652	0	0	1,652	0	1,652	544	544	1,108	0
6116	Contracted Employees	8,018	776	0	8,794	0	8,794	8,717	8,717	77	0
6131	Other Direct Labour Costs	952	0	0	952	0	952	258	258	694	0
6133	Benefits & Allowances	1,020	0	0	1,020	0	1,020	773	773	247	0
6134	National Insurance	603	0	0	603	0	603	363	363	240	0
6211	Expenses Specific to Agency	14,010	0	0	14,010	0	14,010	14,010	14,000	10	10
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 and Supplies	1,300	0	0	1,300	0	1,300	1,300	1,297	3	3
6224	Print & Non-Print Materials	380	0	0	380	0	380	380	379	1	1
6231	Fuel and Lubricants	1,500	779	0	2,279	0	2,279	2,279	2,278	1	1
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6243	Janitorial and Cleaning Supplies	150	0	0	150	0	150	150	150	0	0
6261	Local Travel and Subsistence	3,800	0	0	3,800	0	3,800	3,800	3,780	20	20
6263	Postage Telex & Cablegram	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares and Service	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6265	Other Transport, Travel & Postage	750	0	0	750	0	750	750	749	1	1
6271	Telephone Charges	200	0	0	200	0	200	200	200	0	0
6272	Electricity Charges	1,800	(500)	0	1,300	0	1,300	1,300	1,300	0	0
6281	Security Services	2,839	(1,279)	0	1,560	0	1,560	1,560	1,559	1	1
6282	Equipment Maintenance	545	0	0	545	0	545	545	544	1	1
6284	Other	150	0	0	150	0	150	150	147	3	3
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	299	1	1
6302	Training (including Scholarships)	300	0	0	300	0	300	300	295	5	5

MR. R. HARSAWACK  
HEAD OF BUDGET AGENCY

**AGENCY 78 - REGION 8: POTARO / SIPARUNI**  
**PROGRAMME 782 - PUBLIC WORKS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		92,210	1,298	0	93,508	0	93,508	93,432	93,392	116	40
6111	Administrative	935	0	0	935	0	935	935	935	0	0
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skilled	2,279	(612)	0	1,667	0	1,667	1,667	1,667	0	0
6114	Clerical & Office Support	504	40	0	544	0	544	544	542	2	2
6115	Semi-Skilled Operatives & Unskilled	2,117	(687)	0	1,430	0	1,430	1,430	1,430	0	0
6116	Contracted Employees	2,780	2,065	0	4,845	0	4,845	4,845	4,845	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	843	(312)	0	531	0	531	528	528	3	0
6134	National Insurance	558	(196)	0	362	0	362	353	353	9	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	300	0	0
6223	Office Materials and Supplies	550	0	0	550	0	550	550	550	0	0
6224	Print & Non-Print Materials	200	0	0	200	0	200	200	199	1	1
6231	Fuel and Lubricants	5,500	500	0	6,000	0	6,000	6,000	6,000	0	0
6242	Maintenance of Buildings	11,700	1,000	0	12,700	0	12,700	12,700	12,700	0	0
6243	Janitorial and Cleaning Supplies	242	0	0	242	0	242	242	241	1	1
6251	Maintenance of Roads	17,800	0	0	17,800	0	17,800	17,800	17,800	0	0
6252	Maintenance of Bridges	15,500	0	0	15,500	0	15,500	15,500	15,499	1	1
6253	Maint. of Drainage & Irrigation Works	5,400	0	0	5,400	0	5,400	5,400	5,400	0	0
6254	Maint. of Sea & River Defenses	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6255	Maintenance of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6261	Local Travel and Subsistence	1,000	0	0	1,000	0	1,000	936	922	78	14
6263	Postage Telex & Cablegram	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares and Service	8,300	0	0	8,300	0	8,300	8,300	8,299	1	1
6265	Other Transport, Travel & Postage	1,200	0	0	1,200	0	1,200	1,200	1,199	1	1
6271	Telephone Charges	27	0	0	27	0	27	27	27	0	0
6272	Electricity Charges	2,000	(500)	0	1,500	0	1,500	1,500	1,498	2	2
6282	Equipment Maintenance	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6283	Cleaning & Extermination Services	480	0	0	480	0	480	480	480	0	0
6284	Other	410	0	0	410	0	410	410	393	17	17
6302	Training (including Scholarships)	50	0	0	50	0	50	50	50	0	0

MR. R. HARSAWACK  
HEAD OF BUDGET AGENCY



**AGENCY 78 - REGION 8: POTARO / SIPARUNI**  
**PROGRAMME 783 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		350,006	(297)	0	349,709	0	349,709	349,672	349,362	347	310
6111	Administrative	22,008	317	0	22,325	0	22,325	22,325	22,313	12	12
6112	Senior Technical	25,914	(158)	0	25,756	0	25,756	25,756	25,710	46	46
6113	Other Technical & Craft Skilled	24,992	(258)	0	24,734	0	24,734	24,734	24,734	0	0
6114	Clerical & Office Support	1,008	(373)	0	635	0	635	598	598	37	0
6115	Semi-Skilled Operatives & Unskilled	40,450	(1,220)	0	39,230	0	39,230	39,230	39,087	143	143
6116	Contracted Employees	2,098	1,572	0	3,670	0	3,670	3,670	3,670	0	0
6131	Other Direct Labour Costs	658	121	0	779	0	779	779	779	0	0
6133	Benefits & Allowances	16,058	0	0	16,058	0	16,058	16,058	16,042	16	16
6134	National Insurance	8,945	(298)	0	8,647	0	8,647	8,647	8,647	0	0
6221	Drugs & Medical Supplies	400	0	0	400	0	400	400	399	1	1
6222	Field Material & Supplies	4,000	0	0	4,000	0	4,000	4,000	3,999	1	1
6223	Office Materials and Supplies	1,050	0	0	1,050	0	1,050	1,050	1,050	0	0
6224	Print & Non-Print Materials	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
6231	Fuel and Lubricants	4,200	500	0	4,700	0	4,700	4,700	4,698	2	2
6242	Maintenance of Buildings	22,500	1,000	0	23,500	0	23,500	23,500	23,500	0	0
6243	Janitorial and Cleaning Supplies	1,340	0	0	1,340	0	1,340	1,340	1,340	0	0
6255	Maintenance of Other Infrastructure	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6261	Local Travel and Subsistence	3,200	0	0	3,200	0	3,200	3,200	3,160	40	40
6263	Postage Telex & Cablegram	200	0	0	200	0	200	200	200	0	0
6264	Vehicle Spares and Service	500	0	0	500	0	500	500	500	0	0
6265	Other Transport, Travel & Postage	9,000	0	0	9,000	0	9,000	9,000	8,999	1	1
6271	Telephone Charges	300	0	0	300	0	300	300	300	0	0
6272	Electricity Charges	2,800	(500)	0	2,300	0	2,300	2,300	2,298	2	2
6281	Security Services	4,500	(1,000)	0	3,500	0	3,500	3,500	3,489	11	11
6282	Equipment Maintenance	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6283	Cleaning & Extermination Services	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6284	Other	9,100	600	0	9,700	0	9,700	9,700	9,699	1	1
6291	National & Other Events	5,000	0	0	5,000	0	5,000	5,000	4,999	1	1
6292	Dietary	110,000	0	0	110,000	0	110,000	110,000	109,967	33	33
6293	Refreshment and Meals	350	0	0	350	0	350	350	350	0	0
6294	Other	0	0	0	0	0	0	0	0	0	0
6302	Training (including Scholarships)	7,135	(600)	0	6,535	0	6,535	6,535	6,535	0	0

MR. R. HARSAWACK  
HEAD OF BUDGET AGENCY

**AGENCY 78 - REGION 8: POTARO / SIPARUNI**  
**PROGRAMME 784 - HEALTH SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		124,029	0	0	124,029	0	124,029	123,222	123,135	894	87
6112	Senior Technical	5,850	1,241	0	7,091	0	7,091	7,091	7,091	0	0
6113	Other Technical & Craft Skilled	26,575	0	0	26,575	0	26,575	26,575	26,567	8	8
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	12,902	(1,016)	0	11,886	0	11,886	11,523	11,523	363	0
6116	Contracted Employees	8,952	0	0	8,952	0	8,952	8,952	8,952	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	33	(33)	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	8,535	(87)	0	8,448	0	8,448	8,145	8,145	303	0
6134	National Insurance	3,682	(105)	0	3,577	0	3,577	3,436	3,436	141	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	2,000	0	0
6223	Office Materials and Supplies	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6224	Print & Non-Print Materials	500	0	0	500	0	500	500	499	1	1
6231	Fuel and Lubricants	3,000	2,300	0	5,300	0	5,300	5,300	5,300	0	0
6242	Maintenance of Buildings	10,900	1,000	0	11,900	0	11,900	11,900	11,900	0	0
6243	Janitorial and Cleaning Supplies	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6255	Maintenance of Other Infrastructure	6,200	0	0	6,200	0	6,200	6,200	6,199	1	1
6261	Local Travel and Subsistence	4,000	0	0	4,000	0	4,000	4,000	3,988	12	12
6264	Vehicle Spares and Service	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6265	Other Transport, Travel & Postage	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	(2,300)	0	1,750	0	1,750	1,750	1,712	38	38
6281	Security Services	1,500	(1,000)	0	500	0	500	500	495	5	5
6282	Equipment Maintenance	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6284	Other	1,000	0	0	1,000	0	1,000	1,000	992	8	8
6291	National & Other Events	500	0	0	500	0	500	500	500	0	0
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	300	0	0
6294	Other	1,500	0	0	1,500	0	1,500	1,500	1,490	10	10
6302	Training (including Scholarships)	1,900	0	0	1,900	0	1,900	1,900	1,898	2	2

MR. R. HARSAWACK  
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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		86,143	0	0	86,143	0	86,143	86,083	80,154	5,989	5,929
6111	Administrative	3,398	(400)	0	2,998	0	2,998	2,998	2,998	0	0
6113	Other Technical & Craft Skilled	2,216	(300)	0	1,916	0	1,916	1,916	1,916	0	0
6114	Clerical & Office Support	5,217	(264)	0	4,953	0	4,953	4,953	4,953	0	0
6115	Semi-Skilled Operatives & Unskilled	4,397	(463)	0	3,934	0	3,934	3,934	3,934	0	0
6116	Contracted Employees	7,131	1,827	0	8,958	0	8,958	8,958	8,945	13	13
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	829	0	0	829	0	829	829	829	0	0
6133	Benefits & Allowances	2,473	(300)	0	2,173	0	2,173	2,159	2,159	14	0
6134	National Insurance	1,264	(100)	0	1,164	0	1,164	1,118	1,118	46	0
6211	Expenses Specific to Agency	24,200	0	0	24,200	0	24,200	24,200	24,189	11	11
6221	Drugs & Medical Supplies	40	0	0	40	0	40	40	38	2	2
6222	Field Material & Supplies	950	0	0	950	0	950	950	941	9	9
6223	Office Materials and Supplies	1,650	0	0	1,650	0	1,650	1,650	1,490	160	160
6224	Print & Non-Print Materials	910	0	0	910	0	910	910	839	71	71
6231	Fuel and Lubricants	1,900	0	0	1,900	0	1,900	1,900	1,837	63	63
6243	Janitorial and Cleaning Supplies	940	0	0	940	0	940	940	939	1	1
6261	Local Travel and Subsistence	5,100	0	0	5,100	0	5,100	5,100	4,617	483	483
6263	Postage Telex & Cablegram	242	0	0	242	0	242	242	148	94	94
6264	Vehicle Spares and Service	2,700	0	0	2,700	0	2,700	2,700	2,697	3	3
6265	Other Transport, Travel & Postage	500	0	0	500	0	500	500	420	80	80
6271	Telephone Charges	810	0	0	810	0	810	810	675	135	135
6272	Electricity Charges	5,376	0	0	5,376	0	5,376	5,376	3,628	1,748	1,748
6281	Security Services	7,009	0	0	7,009	0	7,009	7,009	4,249	2,760	2,760
6282	Equipment Maintenance	650	0	0	650	0	650	650	513	137	137
6283	Cleaning & Extermination Services	363	0	0	363	0	363	363	362	1	1
6284	Other	2,338	0	0	2,338	0	2,338	2,338	2,318	20	20
6291	National & Other Events	760	0	0	760	0	760	760	722	38	38
6293	Refreshment and Meals	160	0	0	160	0	160	160	148	12	12
6294	Other	135	0	0	135	0	135	135	67	68	68
6302	Training (including Scholarships)	390	0	0	390	0	390	390	385	5	5
6312	Subventions to Local Authorities	2,095	0	0	2,095	0	2,095	2,095	2,080	15	15

MS. C. SINGH  
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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		14,325	0	0	14,325	0	14,325	13,160	12,906	1,419	254
6114	Clerical & Office Support	528	17	0	545	0	545	544	544	1	0
6115	Semi-Skilled Operatives & Unskilled	5,726	0	0	5,726	0	5,726	5,055	5,055	671	0
6116	Contracted Employees	973	0	0	973	0	973	707	707	266	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	1,027	0	0	1,027	0	1,027	852	852	175	0
6134	National Insurance	480	(17)	0	463	0	463	411	411	52	0
6221	Drugs & Medical Supplies	400	0	0	400	0	400	400	399	1	1
6222	Field Material & Supplies	600	0	0	600	0	600	600	599	1	1
6223	Office Materials and Supplies	165	0	0	165	0	165	165	164	1	1
6224	Print & Non-Print Materials	115	0	0	115	0	115	115	115	0	0
6231	Fuel and Lubricants	1,020	0	0	1,020	0	1,020	1,020	1,019	1	1
6243	Janitorial and Cleaning Supplies	200	0	0	200	0	200	200	200	0	0
6261	Local Travel and Subsistence	800	0	0	800	0	800	800	791	9	9
6263	Postage Telex & Cablegram	10	0	0	10	0	10	10	5	5	5
6264	Vehicle Spares and Service	550	0	0	550	0	550	550	544	6	6
6271	Telephone Charges	0	0	0	0	0	0	0	0	0	0
6272	Electricity Charges	120	0	0	120	0	120	120	88	32	32
6282	Equipment Maintenance	120	0	0	120	0	120	120	39	81	81
6284	Other	150	0	0	150	0	150	150	104	46	46
6291	National & Other Events	355	0	0	355	0	355	355	350	5	5
6293	Refreshment and Meals	55	0	0	55	0	55	55	55	0	0
6294	Other	31	0	0	31	0	31	31	31	0	0
6302	Training (including Scholarships)	900	0	0	900	0	900	900	834	66	66

MS. C. SINGH  
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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		96,860	0	0	96,860	0	96,860	96,846	95,705	1,155	1,141
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skilled	650	(26)	0	624	0	624	624	624	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	2,804	(293)	0	2,511	0	2,511	2,511	2,511	0	0
6116	Contracted Employees	5,187	542	0	5,729	0	5,729	5,729	5,729	0	0
6131	Other Direct Labour Costs	211	(94)	0	117	0	117	106	106	11	0
6133	Benefits & Allowances	603	(81)	0	522	0	522	519	519	3	0
6134	National Insurance	300	(48)	0	252	0	252	252	252	0	0
6221	Drugs & Medical Supplies	40	0	0	40	0	40	40	19	21	21
6222	Field Material & Supplies	390	0	0	390	0	390	390	374	16	16
6223	Office Materials and Supplies	310	0	0	310	0	310	310	310	0	0
6224	Print & Non-Print Materials	210	0	0	210	0	210	210	189	21	21
6231	Fuel and Lubricants	5,940	0	0	5,940	0	5,940	5,940	5,940	0	0
6242	Maintenance of Buildings	20,700	0	0	20,700	0	20,700	20,700	20,660	40	40
6243	Janitorial and Cleaning Supplies	360	0	0	360	0	360	360	360	0	0
6251	Maintenance of Roads	25,400	0	0	25,400	0	25,400	25,400	24,759	641	641
6252	Maintenance of Bridges	16,100	0	0	16,100	0	16,100	16,100	16,070	30	30
6255	Maintenance of Other Infrastructure	7,000	0	0	7,000	0	7,000	7,000	6,983	17	17
6261	Local Travel and Subsistence	2,100	850	0	2,950	0	2,950	2,950	2,939	11	11
6263	Postage Telex & Cablegram	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares and Service	5,170	0	0	5,170	0	5,170	5,170	5,150	20	20
6271	Telephone Charges	0	0	0	0	0	0	0	0	0	0
6272	Electricity Charges	200	0	0	200	0	200	200	172	28	28
6281	Security Services	935	0	0	935	0	935	935	753	182	182
6282	Equipment Maintenance	200	0	0	200	0	200	200	97	103	103
6284	Other	2,000	(850)	0	1,150	0	1,150	1,150	1,141	9	9
6293	Refreshment and Meals	50	0	0	50	0	50	50	48	2	2
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

MS. C. SINGH  
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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		493,228	0	0	493,228	0	493,228	491,177	481,519	11,709	9,658
6111	Administrative	53,667	(2,275)	0	51,392	0	51,392	51,041	50,960	432	81
6112	Senior Technical	112,591		0	112,591	0	112,591	112,591	112,569	22	22
6113	Other Technical & Craft Skilled	51,978	1,846	0	53,824	0	53,824	53,824	53,811	13	13
6114	Clerical & Office Support	1,795	(198)	0	1,597	0	1,597	1,330	1,330	267	0
6115	Semi-Skilled Operatives & Unskilled	42,109	(1,846)	0	40,263	0	40,263	39,688	39,688	575	0
6116	Contracted Employees	6,372	0	0	6,372	0	6,372	5,514	5,514	858	0
6131	Other Direct Labour Costs	2,118	198	0	2,316	0	2,316	2,316	2,316	0	0
6133	Benefits & Allowances	36,597	2,275	0	38,872	0	38,872	38,872	38,812	60	60
6134	National Insurance	20,137	0	0	20,137	0	20,137	20,137	20,137	0	0
6221	Drugs & Medical Supplies	575	0	0	575	0	575	575	314	261	261
6222	Field Material & Supplies	5,300	0	0	5,300	0	5,300	5,300	5,285	15	15
6223	Office Materials and Supplies	3,500	0	0	3,500	0	3,500	3,500	2,671	829	829
6224	Print & Non-Print Materials	2,950	0	0	2,950	0	2,950	2,950	1,394	1,556	1,556
6231	Fuel and Lubricants	6,500	0	0	6,500	0	6,500	6,500	6,403	97	97
6242	Maintenance of Buildings	47,000	0	0	47,000	0	47,000	47,000	46,702	298	298
6243	Janitorial and Cleaning Supplies	3,000	0	0	3,000	0	3,000	3,000	2,995	5	5
6255	Maintenance of Other Infrastructure	12,600	0	0	12,600	0	12,600	12,600	11,553	1,047	1,047
6261	Local Travel and Subsistence	5,900	1,600	0	7,500	0	7,500	7,500	7,287	213	213
6263	Postage Telex & Cablegram	450	0	0	450	0	450	450	439	11	11
6264	Vehicle Spares and Service	1,500	0	0	1,500	0	1,500	1,500	1,076	424	424
6265	Other Transport, Travel & Postage	2,900	700	0	3,600	0	3,600	3,600	2,850	750	750
6271	Telephone Charges	350	0	0	350	0	350	350	186	164	164
6272	Electricity Charges	3,600	0	0	3,600	0	3,600	3,600	3,586	14	14
6281	Security Services	2,336	0	0	2,336	0	2,336	2,336	2,319	17	17
6282	Equipment Maintenance	560	0	0	560	0	560	560	278	282	282
6283	Cleaning & Extermination Services	600	0	0	600	0	600	600	594	6	6
6284	Other	13,800	0	0	13,800	0	13,800	13,800	13,791	9	9
6291	National & Other Events	2,700	3,000	0	5,700	0	5,700	5,700	5,632	68	68
6292	Dietary	39,000	0	0	39,000	0	39,000	39,000	38,969	31	31
6293	Refreshment and Meals	1,163	0	0	1,163	0	1,163	1,163	263	900	900
6294	Other	600	0	0	600	0	600	600	198	402	402
6302	Training (including Scholarships)	8,980	(5,300)	0	3,680	0	3,680	3,680	1,597	2,083	2,083

MS. C. SINGH  
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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		201,257	0	0	201,257	0	201,257	200,557	194,318	6,939	6,239
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6112	Senior Technical	7,035	(103)	0	6,932	0	6,932	6,232	6,232	700	0
6113	Other Technical & Craft Skilled	46,554	1,115	0	47,669	0	47,669	47,669	47,623	46	46
6114	Clerical & Office Support	1,856	0	0	1,856	0	1,856	1,856	1,856	0	0
6115	Semi-Skilled Operatives & Unskilled	21,449	(165)	0	21,284	0	21,284	21,284	21,250	34	34
6116	Contracted Employees	9,242	(1,115)	0	8,127	0	8,127	8,127	8,127	0	0
6131	Other Direct Labour Costs	453	120	0	573	0	573	573	573	0	0
6133	Benefits & Allowances	14,712	148	0	14,860	0	14,860	14,860	14,842	18	18
6134	National Insurance	6,070	0	0	6,070	0	6,070	6,070	6,070	0	0
6221	Drugs & Medical Supplies	1,760	0	0	1,760	0	1,760	1,760	1,747	13	13
6222	Field Material & Supplies	3,730	520	0	4,250	0	4,250	4,250	4,241	9	9
6223	Office Materials and Supplies	2,000	0	0	2,000	0	2,000	2,000	1,995	5	5
6224	Print & Non-Print Materials	1,895	0	0	1,895	0	1,895	1,895	929	966	966
6231	Fuel and Lubricants	10,590	0	0	10,590	0	10,590	10,590	10,527	63	63
6242	Maintenance of Buildings	19,000	0	0	19,000	0	19,000	19,000	18,418	582	582
6243	Janitorial and Cleaning Supplies	4,076	0	0	4,076	0	4,076	4,076	4,043	33	33
6255	Maintenance of Other Infrastructure	10,000	0	0	10,000	0	10,000	10,000	9,626	374	374
6261	Local Travel and Subsistence	7,160	(1,540)	0	5,620	0	5,620	5,620	5,315	305	305
6263	Postage Telex & Cablegram	151	0	0	151	0	151	151	124	27	27
6264	Vehicle Spares and Service	4,600	1,600	0	6,200	0	6,200	6,200	5,951	249	249
6265	Other Transport, Travel & Postage	2,100	0	0	2,100	0	2,100	2,100	1,793	307	307
6271	Telephone Charges	420	0	0	420	0	420	420	120	300	300
6272	Electricity Charges	9,384	0	0	9,384	0	9,384	9,384	7,932	1,452	1,452
6281	Security Services	935	0	0	935	0	935	935	709	226	226
6282	Equipment Maintenance	1,540	0	0	1,540	0	1,540	1,540	1,170	370	370
6283	Cleaning & Extermination Services	560	0	0	560	0	560	560	560	0	0
6284	Other	1,300	0	0	1,300	0	1,300	1,300	1,255	45	45
6291	National & Other Events	610	20	0	630	0	630	630	621	9	9
6292	Dietary	6,255	1,000	0	7,255	0	7,255	7,255	7,231	24	24
6293	Refreshment and Meals	100	0	0	100	0	100	100	100	0	0
6294	Other	4,620	(1,600)	0	3,020	0	3,020	3,020	2,929	91	91
6302	Training (including Scholarships)	1,100	0	0	1,100	0	1,100	1,100	409	691	691

MS. C. SINGH  
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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		121,778	(1,250)	0	120,528	0	120,528	120,526	120,523	5	3
6111	Administrative	5,827	0	0	5,827	0	5,827	5,827	5,827	0	0
6113	Other Technical & Craft Skilled	5,201	(54)	0	5,147	0	5,147	5,147	5,147	0	0
6114	Clerical & Office Support	9,622	(650)	0	8,972	0	8,972	8,972	8,972	0	0
6115	Semi-Skilled Operatives & Unskilled	8,004	(100)	0	7,904	0	7,904	7,904	7,904	0	0
6116	Contracted Employees	19,614	603	0	20,217	0	20,217	20,217	20,217	0	0
6131	Other Direct Labour Costs	904	(105)	0	799	0	799	799	799	0	0
6133	Benefits & Allowances	4,065	(406)	0	3,659	0	3,659	3,658	3,658	1	0
6134	National Insurance	2,221	(38)	0	2,183	0	2,183	2,182	2,182	1	0
6211	Expenses Specific to Agency	12,170	0	0	12,170	0	12,170	12,170	12,170	0	0
6221	Drugs & Medical Supplies	150	0	0	150	0	150	150	150	0	0
6222	Field Material & Supplies	700	0	0	700	0	700	700	700	0	0
6223	Office Materials and Supplies	4,200	0	0	4,200	0	4,200	4,200	4,200	0	0
6224	Print & Non-Print Materials	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6231	Fuel and Lubricants	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6243	Janitorial and Cleaning Supplies	650	0	0	650	0	650	650	650	0	0
6261	Local Travel and Subsistence	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6263	Postage Telex & Cablegram	25	0	0	25	0	25	25	25	0	0
6264	Vehicle Spares and Service	700	0	0	700	0	700	700	699	1	1
6265	Other Transport, Travel & Postage	700	0	0	700	0	700	700	700	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	(500)	0	4,500	0	4,500	4,500	4,500	0	0
6273	Water Charges	5,176	0	0	5,176	0	5,176	5,176	5,176	0	0
6281	Security Services	10,569	0	0	10,569	0	10,569	10,569	10,569	0	0
6282	Equipment Maintenance	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6283	Cleaning & Extermination Services	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	2,198	2	2
6293	Refreshment and Meals	780	0	0	780	0	780	780	780	0	0
6302	Training (including Scholarships)	600	0	0	600	0	600	600	600	0	0
6311	Rates and Taxes	200	0	0	200	0	200	200	200	0	0
6312	Subventions to Local Authorities	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0

MS. Y. HILLIMAN  
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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		141,330	0	0	141,330	0	141,330	141,057	141,054	276	3
6112	Senior Technical	887	0	0	887	0	887	830	830	57	0
6113	Other Technical & Craft Skilled	2,563	70	0	2,633	0	2,633	2,633	2,633	0	0
6115	Semi-Skilled Operatives & Unskilled	1,035	0	0	1,035	0	1,035	982	982	53	0
6116	Contracted Employees	4,734	253	0	4,987	0	4,987	4,987	4,987	0	0
6131	Other Direct Labour Costs	1	0	0	1	0	1	1	1	0	0
6133	Benefits & Allowances	1,250	(323)	0	927	0	927	908	908	19	0
6134	National Insurance	446	0	0	446	0	446	325	325	121	0
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	60	0	0
6222	Field Material & Supplies	300	0	0	300	0	300	300	300	0	0
6223	Office Materials and Supplies	830	0	0	830	0	830	830	830	0	0
6224	Print & Non-Print Materials	610	0	0	610	0	610	610	610	0	0
6231	Fuel and Lubricants	4,600	0	0	4,600	0	4,600	4,600	4,600	0	0
6242	Maintenance of Buildings	16,300	0	0	16,300	0	16,300	16,300	16,300	0	0
6243	Janitorial and Cleaning Supplies	550	0	0	550	0	550	550	550	0	0
6251	Maintenance of Roads	40,000	0	0	40,000	0	40,000	40,000	39,999	1	1
6252	Maintenance of Bridges	3,700	0	0	3,700	0	3,700	3,700	3,698	2	2
6253	Maint. of Drainage & Irrigation Works	28,000	0	0	28,000	0	28,000	28,000	28,000	0	0
6255	Maintenance of Other Infrastructure	10,700	0	0	10,700	0	10,700	10,700	10,700	0	0
6261	Local Travel and Subsistence	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6263	Postage Telex & Cablegram	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares and Service	5,100	0	0	5,100	0	5,100	5,100	5,100	0	0
6265	Other Transport, Travel & Postage	800	0	0	800	0	800	777	777	23	0
6271	Telephone Charges	250	0	0	250	0	250	250	250	0	0
6272	Electricity Charges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6273	Water Charges	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6281	Security Services	11,624	0	0	11,624	0	11,624	11,624	11,624	0	0
6282	Equipment Maintenance	600	0	0	600	0	600	600	600	0	0
6283	Cleaning & Extermination Services	450	0	0	450	0	450	450	450	0	0
6284	Other	100	0	0	100	0	100	100	100	0	0
6293	Refreshment and Meals	120	0	0	120	0	120	120	120	0	0
6302	Training (including Scholarships)	120	0	0	120	0	120	120	120	0	0

MS. Y. HILLIMAN  
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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		1,106,822	750	0	1,107,572	0	1,107,572	1,107,571	1,107,461	111	110
6111	Administrative	322,829	377	0	323,206	0	323,206	323,206	323,204	2	2
6112	Senior Technical	227,960	0	0	227,960	0	227,960	227,960	227,919	41	41
6113	Other Technical & Craft Skilled	31,073	0	0	31,073	0	31,073	31,073	31,073	0	0
6114	Clerical & Office Support	8,538	(600)	0	7,938	0	7,938	7,938	7,938	0	0
6115	Semi-Skilled Operatives & Unskilled	52,582	(2,000)	0	50,582	0	50,582	50,582	50,582	0	0
6116	Contracted Employees	23,252	0	0	23,252	0	23,252	23,252	23,252	0	0
6117	Temporary Employees	695	(272)	0	423	0	423	423	423	0	0
6131	Other Direct Labour Costs	7,222	(1,505)	0	5,717	0	5,717	5,716	5,678	39	38
6133	Benefits & Allowances	57,360	4,750	0	62,110	0	62,110	62,110	62,092	18	18
6134	National Insurance	49,988	0	0	49,988	0	49,988	49,988	49,979	9	9
6221	Drugs & Medical Supplies	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6222	Field Material & Supplies	23,000	(1,000)	0	22,000	0	22,000	22,000	22,000	0	0
6223	Office Materials and Supplies	8,250	0	0	8,250	0	8,250	8,250	8,250	0	0
6224	Print & Non-Print Materials	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6231	Fuel and Lubricants	3,900	1,200	0	5,100	0	5,100	5,100	5,100	0	0
6242	Maintenance of Buildings	66,555	0	0	66,555	0	66,555	66,555	66,555	0	0
6243	Janitorial and Cleaning Supplies	7,500	0	0	7,500	0	7,500	7,500	7,499	1	1
6255	Maintenance of Other Infrastructure	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6261	Local Travel and Subsistence	3,300	(1,000)	0	2,300	0	2,300	2,300	2,299	1	1
6263	Postage Telex & Cablegram	100	(100)	0	0	0	0	0	0	0	0
6264	Vehicle Spares and Service	3,000	(200)	0	2,800	0	2,800	2,800	2,800	0	0
6265	Other Transport, Travel & Postage	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6271	Telephone Charges	1,200	500	0	1,700	0	1,700	1,700	1,700	0	0
6272	Electricity Charges	3,800	(500)	0	3,300	0	3,300	3,300	3,300	0	0
6273	Water Charges	27,718	0	0	27,718	0	27,718	27,718	27,718	0	0
6281	Security Services	76,665	0	0	76,665	0	76,665	76,665	76,665	0	0
6282	Equipment Maintenance	3,700	0	0	3,700	0	3,700	3,700	3,700	0	0
6283	Cleaning & Extermination Services	3,500	(1,200)	0	2,300	0	2,300	2,300	2,300	0	0
6284	Other	16,000	2,800	0	18,800	0	18,800	18,800	18,800	0	0
6291	National & Other Events	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6292	Dietary	34,505	(500)	0	34,005	0	34,005	34,005	34,005	0	0
6293	Refreshment and Meals	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6294	Other	2,230	0	0	2,230	0	2,230	2,230	2,230	0	0
6302	Training (including Scholarships)	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0

MS. Y. HILLIMAN  
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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		231,455	500	0	231,955	0	231,955	231,954	231,951	4	3
6111	Administrative	4,936	(389)	0	4,547	0	4,547	4,547	4,547	0	0
6112	Senior Technical	7,405	435	0	7,840	0	7,840	7,839	7,839	1	0
6113	Other Technical & Craft Skilled	45,927	222	0	46,149	0	46,149	46,149	46,149	0	0
6114	Clerical & Office Support	1,846	13	0	1,859	0	1,859	1,859	1,859	0	0
6115	Semi-Skilled Operatives & Unskilled	16,332	0	0	16,332	0	16,332	16,332	16,332	0	0
6116	Contracted Employees	7,853	0	0	7,853	0	7,853	7,853	7,853	0	0
6131	Other Direct Labour Costs	1,258	(556)	0	702	0	702	702	702	0	0
6133	Benefits & Allowances	14,847	0	0	14,847	0	14,847	14,847	14,847	0	0
6134	National Insurance	5,789	275	0	6,064	0	6,064	6,064	6,064	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	9,800	0	0	9,800	0	9,800	9,800	9,800	0	0
6223	Office Materials and Supplies	8,387	0	0	8,387	0	8,387	8,387	8,387	0	0
6224	Print & Non-Print Materials	2,108	0	0	2,108	0	2,108	2,108	2,108	0	0
6231	Fuel and Lubricants	7,400	0	0	7,400	0	7,400	7,400	7,399	1	1
6242	Maintenance of Buildings	19,300	0	0	19,300	0	19,300	19,300	19,300	0	0
6243	Janitorial and Cleaning Supplies	5,100	0	0	5,100	0	5,100	5,100	5,099	1	1
6255	Maintenance of Other Infrastructure	13,450	0	0	13,450	0	13,450	13,450	13,450	0	0
6261	Local Travel and Subsistence	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6264	Vehicle Spares and Service	1,600	300	0	1,900	0	1,900	1,900	1,900	0	0
6265	Other Transport, Travel & Postage	965	(300)	0	665	0	665	665	665	0	0
6271	Telephone Charges	500	0	0	500	0	500	500	500	0	0
6272	Electricity Charges	500	500	0	1,000	0	1,000	1,000	1,000	0	0
6273	Water Charges	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6281	Security Services	33,131	0	0	33,131	0	33,131	33,131	33,131	0	0
6282	Equipment Maintenance	940	0	0	940	0	940	940	940	0	0
6283	Cleaning & Extermination Services	600	0	0	600	0	600	600	600	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	149	1	1
6293	Refreshment and Meals	450	0	0	450	0	450	450	450	0	0
6294	Other	131	0	0	131	0	131	131	131	0	0
6302	Training (including Scholarships)	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0

MS. Y. HILLIMAN  
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		4,887,500	0	57,023	4,944,523	18,494	4,963,017	3,462,064	3,461,933	1,501,084	131
<b>12002</b>	<b>Office &amp; Residence of President</b>	31,000	0	0	31,000	0	31,000	30,974	30,974	26	0
1200200	Office & Residence of President	31,000	0	0	31,000	0	31,000	30,974	30,974	26	0
<b>12120</b>	<b>Info Comm Technology</b>	4,347,000	0	0	4,347,000	0	4,347,000	2,947,200	2,947,200	1,399,800	0
1212000	Info Comm Technology	4,347,000	0	0	4,347,000	0	4,347,000	2,947,200	2,947,200	1,399,800	0
<b>17001</b>	<b>Minor Works</b>	95,000	0	0	95,000	0	95,000	94,994	94,994	6	0
1700100	Minor Works	95,000	0	0	95,000	0	95,000	94,994	94,994	6	0
<b>24001</b>	<b>Land Transport</b>	49,300	0	21,000	70,300	0	70,300	70,300	70,300	0	0
2400100	Land Transport	49,300	0	21,000	70,300	0	70,300	70,300	70,300	0	0
<b>25001</b>	<b>Purchase of Equipment</b>	15,000	0	36,023	51,023	18,494	69,517	69,463	69,428	89	35
2500100	Purchase of Equipment	15,000	0	36,023	51,023	18,494	69,517	69,463	69,428	89	35
<b>25073</b>	<b>Integrity Commission-OP</b>	1,300	0	0	1,300	0	1,300	444	444	856	0
2507300	Integrity Commission-OP	1,300	0	0	1,300	0	1,300	444	444	856	0
<b>33003</b>	<b>Lands and Surveys</b>	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
3300300	Lands and Surveys	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
<b>33010</b>	<b>Land Use Master Plan</b>	100,000	0	0	100,000	0	100,000	0	0	100,000	0
3301000	Land Use Master Plan	100,000	0	0	100,000	0	100,000	0	0	100,000	0
<b>34002</b>	<b>GO-INVEST</b>	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
3400200	GO-INVEST	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
<b>34003</b>	<b>Environmental Protection Agency</b>	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
3400300	Environmental Protection Agency	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
<b>34006</b>	<b>National Parks Commission</b>	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0
3400600	National Parks Commission	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0
<b>34007</b>	<b>Governmental Information Agency</b>	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
3400700	Governmental Information Agency	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
<b>34008</b>	<b>Guyana Energy Agency</b>	1,600	0	0	1,600	0	1,600	1,389	1,389	211	0
3400800	Guyana Energy Agency	1,600	0	0	1,600	0	1,600	1,389	1,389	211	0
<b>45021</b>	<b>National Communication Network</b>	65,000	0	0	65,000	0	65,000	65,000	64,904	96	96
4502100	National Communication Network	65,000	0	0	65,000	0	65,000	65,000	64,904	96	96
<b>45023</b>	<b>IAST</b>	118,000	0	0	118,000	0	118,000	118,000	118,000	0	0
4502300	IAST	118,000	0	0	118,000	0	118,000	118,000	118,000	0	0

MR. O. SHARIFF  
HEAD OF BUDGET AGENCY

**AGENCY 02 - OFFICE OF THE PRIME MINISTER  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		2,832,531	0	3,876,737	6,709,268	0	6,709,268	6,709,198	6,691,923	17,345	17,275
<b>17010</b>	<b>Minor Works</b>	7,000	0	0	7,000	0	7,000	6,949	6,949	51	0
1701000	Minor Works	7,000	0	0	7,000	0	7,000	6,949	6,949	51	0
<b>24040</b>	<b>Land Transport-OPM</b>	30,000	0	0	30,000	0	30,000	30,000	12,725	17,275	17,275
2404000	Land Transport-OPM	30,000	0	0	30,000	0	30,000	30,000	12,725	17,275	17,275
<b>25071</b>	<b>Office Furniture &amp; Equipment -OPM</b>	500	0	600	1,100	0	1,100	1,081	1,081	19	0
2507100	Office Furniture & Equipment -OPM	500	0	600	1,100	0	1,100	1,081	1,081	19	0
<b>26011</b>	<b>Electrification Programme</b>	2,791,845	0	3,876,137	6,667,982	0	6,667,982	6,667,982	6,667,982	0	0
2601100	Electrification Programme	2,791,845	0	3,876,137	6,667,982	0	6,667,982	6,667,982	6,667,982	0	0
<b>26049</b>	<b>Lethem Power Company</b>	3,186	0	0	3,186	0	3,186	3,186	3,186	0	0
2604900	Lethem Power Company	3,186	0	0	3,186	0	3,186	3,186	3,186	0	0

MR. B. BALRAM  
HEAD OF BUDGET AGENCY

**AGENCY 03 - MINISTRY OF FINANCE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		17,430,971	0	0	17,430,971	0	17,430,971	3,729,696	3,698,230	13,732,741	31,466
<b>12022</b>	<b>Buildings</b>	14,400	0	0	14,400	0	14,400	14,200	13,672	728	528
1202200	Buildings	14,400	0	0	14,400	0	14,400	14,200	13,672	728	528
<b>14024</b>	<b>Roads Support Project</b>	150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
1402400	Roads Support Project	150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
<b>19004</b>	<b>Basic Needs Trust Fund - 5</b>	650,000	0	0	650,000	0	650,000	614,857	614,857	35,143	0
1900400	Basic Needs Trust Fund - 5	650,000	0	0	650,000	0	650,000	614,857	614,857	35,143	0
<b>24013</b>	<b>Land Transport</b>	44,600	0	0	44,600	0	44,600	44,600	44,503	97	97
2401300	Land Transport	44,600	0	0	44,600	0	44,600	44,600	44,503	97	97
<b>25023</b>	<b>Furniture and Equipment</b>	26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
2502300	Furniture and Equipment	26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
<b>25065</b>	<b>Ethnic Relations Commission</b>	0	0	0	0	0	0	0	0	0	0
2506500	Ethnic Relations Commission	0	0	0	0	0	0	0	0	0	0
<b>25074</b>	<b>Rights Commission</b>	20,000	0	0	20,000	0	20,000	14,161	14,161	5,839	0
2507400	Rights Commission	20,000	0	0	20,000	0	20,000	14,161	14,161	5,839	0
<b>26012</b>	<b>Statistical Bureau</b>	24,000	0	0	24,000	0	24,000	23,957	23,957	43	0
2601200	Statistical Bureau	24,000	0	0	24,000	0	24,000	23,957	23,957	43	0
<b>34010</b>	<b>Low Carbon Development Programme</b>	14,350,000	0	0	14,350,000	0	14,350,000	810,701	810,701	13,539,299	0
3401000	Low Carbon Development Programme	14,350,000	0	0	14,350,000	0	14,350,000	810,701	810,701	13,539,299	0
<b>44005</b>	<b>Student Loan Fund</b>	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
<b>44007</b>	<b>Poverty Programme</b>	717,131	0	0	717,131	0	717,131	716,751	716,751	380	0
4400700	Poverty Programme	717,131	0	0	717,131	0	717,131	716,751	716,751	380	0
<b>44013</b>	<b>Institutional Strengthening</b>	45,000	0	0	45,000	0	45,000	45,000	44,999	1	1
4401300	Institutional Strengthening	45,000	0	0	45,000	0	45,000	45,000	44,999	1	1
<b>45003</b>	<b>C.D.B</b>	50,100	0	0	50,100	0	50,100	50,100	50,100	0	0
4500300	C.D.B.	50,100	0	0	50,100	0	50,100	50,100	50,100	0	0
<b>45004</b>	<b>IBRD/IDA</b>	12,840	0	0	12,840	0	12,840	12,840	0	12,840	12,840
4500400	IBRD/IDA	12,840	0	0	12,840	0	12,840	12,840	0	12,840	12,840
<b>45006</b>	<b>IADB</b>	18,000	0	0	18,000	0	18,000	18,000	0	0	18,000
4500600	IADB	18,000	0	0	18,000	0	18,000	18,000	0	0	18,000

**AGENCY 03 - MINISTRY OF FINANCE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>45007</b>	<b>NGO/Private Sector/Support Programme</b>	3,900	0	0	3,900	0	3,900	3,860	3,860	40	0
4500700	NGO/Private Sector/Support Programme	3,900	0	0	3,900	0	3,900	3,860	3,860	40	0
<b>45008</b>	<b>Guyana Revenue Authority</b>	220,000	0	0	220,000	0	220,000	160,000	160,000	60,000	0
4500800	Guyana Revenue Authority	220,000	0	0	220,000	0	220,000	160,000	160,000	60,000	0
<b>45009</b>	<b>Guyana Sugar Corporation</b>	440,000	0	0	440,000	0	440,000	398,288	398,288	41,712	0
4500900	Guyana Sugar Corporation	440,000	0	0	440,000	0	440,000	398,288	398,288	41,712	0
<b>45011</b>	<b>Youth Initiative Programme</b>	65,000	0	0	65,000	0	65,000	62,872	62,872	2,128	0
4501100	Youth Initiative Programme	65,000	0	0	65,000	0	65,000	62,872	62,872	2,128	0
<b>45013</b>	<b>Linden Economic Advancement Programme</b>	0	0	0	0	0	0	0	0	0	0
4501300	Linden Economic Advance Programme	0	0	0	0	0	0	0	0	0	0
<b>45024</b>	<b>Technical Assistance</b>	130,000	0	0	130,000	0	130,000	113,509	113,509	16,491	0
4502400	Technical Assistance	130,000	0	0	130,000	0	130,000	113,509	113,509	16,491	0

MR. N. REKHA  
HEAD OF BUDGET AGENCY

**AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		52,100	0	0	52,100	0	52,100	51,142	51,142	958	0
<b>12005</b>	<b>Buildings</b>	24,300	0	0	24,300	0	24,300	23,833	23,833	467	0
1200500	Buildings	24,300	0	0	24,300	0	24,300	23,833	23,833	467	0
<b>24003</b>	<b>Land Transport</b>	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
2400300	Land Transport	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
<b>25011</b>	<b>Office Equipment &amp; Furniture</b>	9,800	0	0	9,800	0	9,800	9,309	9,309	491	0
2501100	Office Equipment & Furniture	9,800	0	0	9,800	0	9,800	9,309	9,309	491	0

MS. E. HARPER  
HEAD OF BUDGET AGENCY



**AGENCY 07 - PARLIAMENT OFFICE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		16,900	0	25,099	41,999	0	41,999	41,277	41,277	722	0
<b>12004</b>	<b>Buildings</b>	3,500	0	0	3,500	0	3,500	3,400	3,400	100	0
1200400	Buildings	3,500	0	0	3,500	0	3,500	3,400	3,400	100	0
<b>25003</b>	<b>Office Equipment &amp; Furniture</b>	3,400	0	0	3,400	0	3,400	3,276	3,276	124	0
2500300	Office Equipment & Furniture	3,400	0	0	3,400	0	3,400	3,276	3,276	124	0
<b>25005</b>	<b>Office Equipment &amp; Furniture</b>	10,000	0	0	10,000	0	10,000	9,502	9,502	498	0
2500500	Office Equipment & Furniture	10,000	0	0	10,000	0	10,000	9,502	9,502	498	0
<b>44010</b>	<b>Institutional Strengthening</b>	0	0	25,099	25,099	0	25,099	25,099	25,099	0	0
4401000	Institutional Strengthening	0	0	25,099	25,099	0	25,099	25,099	25,099	0	0

MS. L. COONJAH  
HEAD OF BUDGET AGENCY

**AGENCY 09 - PUBLIC & POLICE SERVICE COMMISSION  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		1,300	0	0	1,300	0	1,300	1,298	1,298	2	0
<b>25004</b>	<b>Public Service Commission</b>	1,300	0	0	1,300	0	1,300	1,298	1,298	2	0
2500400	Public Service Commission	1,300	0	0	1,300	0	1,300	1,298	1,298	2	0

MR. J. JAISINGH  
HEAD OF BUDGET AGENCY

**AGENCY 10 - TEACHING SERVICE COMMISSION  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		3,500	0	0	3,500	0	3,500	3,493	3,493	7	0
<b>25008</b>	<b>Teaching Service Commission</b>	3,500	0	0	3,500	0	3,500	3,493	3,493	7	0
2500800	Teaching Service Commission	3,500	0	0	3,500	0	3,500	3,493	3,493	7	0

MR. P. KANDHI  
HEAD OF BUDGET AGENCY

**AGENCY 11 - ELECTIONS COMMISSION  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		96,144	0	531	96,675	0	96,675	96,336	96,336	339	0
<b>25010</b>	<b>Guyana Elections Commission</b>	96,144	0	531	96,675	0	96,675	96,336	96,336	339	0
2501000	Guyana Elections Commission	96,144	0	531	96,675	0	96,675	96,336	96,336	339	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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		1,362,400	0	294,990	1,657,390	0	1,657,390	1,249,142	1,248,943	408,447	199
<b>24001</b>	<b>Land Tansport</b>	14,000	0	0	14,000	0	14,000	14,000	13,811	189	189
2400100	Land Tansport	14,000	0	0	14,000	0	14,000	14,000	13,811	189	189
<b>19006</b>	<b>Infrastructure Development</b>	213,000	0	210,000	423,000	0	423,000	355,625	355,625	67,375	0
1900600	Infrastructure Development	213,000	0	210,000	423,000	0	423,000	355,625	355,625	67,375	0
<b>19007</b>	<b>Project Development &amp; Assistance</b>	282,000	0	0	282,000	0	282,000	281,999	281,999	1	0
1900700	Project Development & Assistance	282,000	0	0	282,000	0	282,000	281,999	281,999	1	0
<b>19021</b>	<b>Communication Enhancement Service Prog.</b>	43,800	0	0	43,800	0	43,800	0	0	43,800	0
1902101	CESP-Administration	0	0	0	0	0	0	0	0	0	0
1902102	CESP Civil Works	0	0	0	0	0	0	0	0	0	0
1902103	CESP Consultancy & Training	43,800	0	0	43,800	0	43,800	0	0	43,800	0
1902104	CESP Design & Supervision	0	0	0	0	0	0	0	0	0	0
<b>26013</b>	<b>Power Generation</b>	8,000	0	0	8,000	0	8,000	7,997	7,997	3	0
2601300	Power Generation	8,000	0	0	8,000	0	8,000	7,997	7,997	3	0
<b>35001</b>	<b>Office Furniture &amp; Equipment</b>	1,600	0	0	1,600	0	1,600	1,600	1,590	10	10
3500100	Office Furniture & Equipment	1,600	0	0	1,600	0	1,600	1,600	1,590	10	10
<b>36001</b>	<b>Solid Waste Disposal Programme</b>	800,000	0	84,990	884,990	0	884,990	587,921	587,921	297,069	0
3600100	Solid Waste Disposal Programme	800,000	0	84,990	884,990	0	884,990	587,921	587,921	297,069	0

MR. C. CROAL  
HEAD OF BUDGET AGENCY

**AGENCY 14 - PUBLIC SERVICE MINISTRY  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		10,400	0	0	10,400	0	10,400	3,900	10,341	59	(6,441)
<b>12073</b>	<b>Buildings</b>	6,500	0	0	6,500	0	6,500		6,441	59	(6,441)
1207300	Buildings	6,500	0	0	6,500	0	6,500	6,441	6,441	59	0
<b>25062</b>	<b>Office Furniture &amp; Equipment</b>	3,900	0	0	3,900	0	3,900	3,900	3,900	0	0
2506200	Office Furniture & Equipment	3,900	0	0	3,900	0	3,900	3,900	3,900	0	0

MR. H. ALLY  
HEAD OF BUDGET AGENCY

**AGENCY 15 - MINISTRY OF FOREIGN TRADE & INTERNATIONAL COOPERATION  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
<b>25063</b>	<b>Office Equipment &amp; Furniture</b>	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
2506300	Office Equipment & Furniture	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0

MS. E. HARPER  
HEAD OF BUDGET AGENCY

**AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		143,150	0	500,000	643,150	0	643,150	638,917	638,917	4,233	0
<b>12096</b>	<b>Buildings</b>	3,000	0	0	3,000	0	3,000	0	0	3,000	0
1209600	Buildings	3,000	0	0	3,000	0	3,000	0	0	3,000	0
<b>14001</b>	<b>Amerindian Development Fund</b>	103,000	0	500,000	603,000	0	603,000	601,914	601,914	1,086	0
1400100	Amerindian Development Fund	103,000	0	500,000	603,000	0	603,000	601,914	601,914	1,086	0
<b>24030</b>	<b>Water Transport</b>	4,350	0	0	4,350	0	4,350	4,349	4,349	1	0
2403000	Water Transport	4,350	0	0	4,350	0	4,350	4,349	4,349	1	0
<b>24031</b>	<b>Land Transport</b>	20,800	0	0	20,800	0	20,800	20,734	20,734	66	0
2403100	Land Transport	20,800	0	0	20,800	0	20,800	20,734	20,734	66	0
<b>25064</b>	<b>Office Furniture &amp; Equipment</b>	12,000	0	0	12,000	0	12,000	11,920	11,920	80	0
2506400	Office Furniture & Equipment	12,000	0	0	12,000	0	12,000	11,920	11,920	80	0

MR. N. DHARAMLALL  
HEAD OF BUDGET AGENCY



**AGENCY 21 - MINISTRY OF AGRICULTURE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		6,396,900	0	563,000	6,959,900	0	6,959,900	5,634,526	5,634,506	1,325,394	20
<b>12011</b>	<b>Aquaculture Development</b>	12,000	0	0	12,000	0	12,000	8,841	8,841	3,159	0
1201100	Aquaculture Development	12,000	0	0	12,000	0	12,000	8,841	8,841	3,159	0
<b>12097</b>	<b>Agriculture Exp Div. Programme</b>	910,000	0	0	910,000	0	910,000	902,710	902,710	7,290	0
1209700	Agriculture Exp Div. Programme	910,000	0	0	910,000	0	910,000	902,710	902,710	7,290	0
<b>13006</b>	<b>Civil Works</b>	160,000	0	0	160,000	0	160,000	160,000	160,000	0	0
1300600	Civil Works	160,000	0	0	160,000	0	160,000	160,000	160,000	0	0
<b>13012</b>	<b>Agriculture Support Service Project</b>	900,000	0	0	900,000	0	900,000	758,264	758,264	141,736	0
1301200	Agriculture Support Service Project	900,000	0	0	900,000	0	900,000	758,264	758,264	141,736	0
<b>13016</b>	<b>National Drainage - Irrigation</b>	995,000	0	500,000	1,495,000	0	1,495,000	1,228,268	1,228,268	266,732	0
1301600	National Drainage - Irrigation	995,000	0	500,000	1,495,000	0	1,495,000	1,228,268	1,228,268	266,732	0
<b>13017</b>	<b>Drainage &amp; Irrigation-Agri</b>	1,750,000	0	0	1,750,000	0	1,750,000	1,228,470	1,228,470	521,530	0
1301700	Drainage & Irrigation-Agri	1,750,000	0	0	1,750,000	0	1,750,000	1,228,470	1,228,470	521,530	0
<b>13018</b>	<b>Drainage &amp; Irrigation Supp. Proj. - Hous</b>	696,000	0	10,000	706,000	0	706,000	706,000	706,000	0	0
1301800	Drainage & Irrigation Supp. Proj. - Hous	696,000	0	10,000	706,000	0	706,000	706,000	706,000	0	0
<b>13019</b>	<b>Mangrove Movement</b>	308,000	0	0	308,000	0	308,000	142,270	142,270	165,730	0
1301900	Mangrove Movement	308,000	0	0	308,000	0	308,000	142,270	142,270	165,730	0
<b>17003</b>	<b>National Agricultural Research Institution</b>	0	0	0	0	0	0	0	0	0	0
1700300	National Agricultural Research Institution	0	0	0	0	0	0	0	0	0	0
<b>17004</b>	<b>Guyana School of Agriculture</b>	29,000	0	0	29,000	0	29,000	29,000	29,000	0	0
1700400	Guyana School of Agriculture	29,000	0	0	29,000	0	29,000	29,000	29,000	0	0
<b>17005</b>	<b>National Dairy Development Programme</b>	0	0	0	0	0	0	0	0	0	0
1700500	National Dairy Development Programme	0	0	0	0	0	0	0	0	0	0
<b>17007</b>	<b>Extension Services</b>	0	0	0	0	0	0	0	0	0	0
1700700	Extension Services	0	0	0	0	0	0	0	0	0	0
<b>17009</b>	<b>Agriculture Development</b>	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
1700900	Agricultural Development	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
<b>17015</b>	<b>Guy L/Stock Dev Authority</b>	55,000	0	0	55,000	0	55,000	55,000	55,000	0	0
1701500	Guy L/Stock Dev Authority	55,000	0	0	55,000	0	55,000	55,000	55,000	0	0
<b>17016</b>	<b>N.A.R.E.I</b>	45,400	0	0	45,400	0	45,400	45,400	45,400	0	0
1701600	N.A.R.E.I	45,400	0	0	45,400	0	45,400	45,400	45,400	0	0
<b>21001</b>	<b>Hydrometeorology</b>	24,000	0	0	24,000	0	24,000	24,000	23,980	20	20
2100100	Hydrometeorology	24,000	0	0	24,000	0	24,000	24,000	23,980	20	20

**AGENCY 21 - MINISTRY OF AGRICULTURE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>21004</b>	<b>Conser Adaptation Project</b>	140,000	0	53,000	193,000	0	193,000	179,154	179,154	13,846	0
2100400	Conser Adaptation Project	140,000	0	53,000	193,000	0	193,000	179,154	179,154	13,846	0
<b>25013</b>	<b>Project Evaluation &amp; Equipment</b>	8,000	0	0	8,000	0	8,000	7,988	7,988	12	0
2501300	Project Evaluation & Equipment	8,000	0	0	8,000	0	8,000	7,988	7,988	12	0
<b>26048</b>	<b>Bio Energy Opportunities</b>	100,000	0	0	100,000	0	100,000	40,687	40,687	59,313	0
2604800	Bio Energy Opportunities	100,000	0	0	100,000	0	100,000	40,687	40,687	59,313	0
<b>28014</b>	<b>Rural Enterp &amp; Agri Dev</b>	230,000	0	0	230,000	0	230,000	83,974	83,974	146,026	0
2801400	Rural Enterp & Agri Dev	230,000	0	0	230,000	0	230,000	83,974	83,974	146,026	0
<b>33008</b>	<b>New Guyana Marketing Corporation</b>	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
3300800	New Guyana Marketing Corporation	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
<b>47001</b>	<b>General Administration</b>	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
4700100	General Administration	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0

MR. G. JERVIS  
HEAD OF BUDGET AGENCY

**AGENCY 23 - MINISTRY OF TOURISM COMMERCE & INDUSTRY**  
**CAPITAL APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		464,385	0	0	464,385	0	464,385	233,942	233,942	230,443	0
<b>12023</b>	<b>Buildings</b>	10,000	0	0	10,000	0	10,000	9,980	9,980	20	0
1202300	Buildings	10,000	0	0	10,000	0	10,000	9,980	9,980	20	0
<b>12083</b>	<b>Guyana International Conference Centre</b>	11,500	0	0	11,500	0	11,500	0	0	11,500	0
1208300	Guyana International Conference Centre	11,500	0	0	11,500	0	11,500	0	0	11,500	0
<b>25024</b>	<b>Office Equipment</b>	3,600	0	0	3,600	0	3,600	3,221	3,221	379	0
2502400	Office Equipment	3,600	0	0	3,600	0	3,600	3,221	3,221	379	0
<b>41001</b>	<b>Tourism Development</b>	5,000	0	0	5,000	0	5,000	2,500	2,500	2,500	0
4100100	Tourism Development	5,000	0	0	5,000	0	5,000	2,500	2,500	2,500	0
<b>44020</b>	<b>Compet &amp; Consumer Prot</b>	90,785	0	0	90,785	0	90,785	6,662	6,662	84,123	0
4402000	Compet & Consumer Prot	90,785	0	0	90,785	0	90,785	6,662	6,662	84,123	0
<b>45015</b>	<b>Industrial Development</b>	25,000	0	0	25,000	0	25,000	0	0	25,000	0
4501500	Industrial Development	25,000	0	0	25,000	0	25,000	0	0	25,000	0
<b>45025</b>	<b>Competitiveness Program</b>	308,000	0	0	308,000	0	308,000	201,094	201,094	106,906	0
4502500	Competitiveness Program	308,000	0	0	308,000	0	308,000	201,094	201,094	106,906	0
<b>47003</b>	<b>Bureau of Standards</b>	10,500	0	0	10,500	0	10,500	10,485	10,485	15	0
4700300	Bureau of Standards	10,500	0	0	10,500	0	10,500	10,485	10,485	15	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 2011**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		A	B	C		E		G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		12,090,254	0	1,924,909	14,015,163	23,680	14,038,843	10,670,553	10,666,589	3,372,254	3,964
<b>11001</b>	<b>Demerara Harbour Bridge</b>	550,000	0	0	550,000	0	550,000	550,000	550,000	0	0
1100100	Demerara Harbour Bridge	550,000	0	0	550,000	0	550,000	550,000	550,000	0	0
<b>12018</b>	<b>Government Buildings</b>	12,500	0	0	12,500	0	12,500	12,499	12,499	1	0
1201800	Government Buildings	12,500	0	0	12,500	0	12,500	12,499	12,499	1	0
<b>12019</b>	<b>Infrastructural Development</b>	50,000	0	0	50,000	0	50,000	49,530	49,530	470	0
1201900	Infrastructural Development	50,000	0	0	50,000	0	50,000	49,530	49,530	470	0
<b>12072</b>	<b>Administration and Management</b>	370,000	0	50,000	420,000	23,680	443,680	443,671	443,671	9	0
1207200	Administration & Management	370,000	0	50,000	420,000	23,680	443,680	443,671	443,671	9	0
<b>12078</b>	<b>West Demerara/Four Lane Road</b>	75,000	0	0	75,000	0	75,000	0	0	75,000	0
1207801	Civil Works	75,000	0	0	75,000	0	75,000	0	0	75,000	0
1207802	Design and Supervision	0	0	0	0	0	0	0	0	0	0
<b>12079</b>	<b>NA/ Moleson Creek Road</b>	0	0	0	0	0	0	0	0	0	0
1207900	NA/Moleson Creek Road	0	0	0	0	0	0	0	0	0	0
<b>12082</b>	<b>Bridges Rehabilitation 11</b>	1,540,000	0	0	1,540,000	0	1,540,000	937,309	937,309	602,691	0
1208200	Bridges Rehabilitation 11	1,540,000	0	0	1,540,000	0	1,540,000	937,309	937,309	602,691	0
<b>14003</b>	<b>Dredging Equipment</b>	150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
1400300	Dredging-Equipment	150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
<b>14015</b>	<b>Bartica/ Issano/ Mahdia Roads</b>	15,000	0	0	15,000	0	15,000	14,957	14,957	43	0
1401500	Bartica/Issano/ Mahdia Roads	15,000	0	0	15,000	0	15,000	14,957	14,957	43	0
<b>14017</b>	<b>Bridges</b>	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
1401700	Bridges	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
<b>14018</b>	<b>Miscellaneous Roads</b>	750,000	0	309,960	1,059,960	0	1,059,960	1,059,960	1,059,955	5	5
1401800	Miscellaneous Roads	750,000	0	309,960	1,059,960	0	1,059,960	1,059,960	1,059,955	5	5
<b>14019</b>	<b>Urban Roads/Drainage</b>	155,000	0	672,000	827,000	0	827,000	781,244	777,286	49,714	3,958
1401900	Urban Roads/Drainage	155,000	0	672,000	827,000	0	827,000	781,244	777,286	49,714	3,958
<b>14023</b>	<b>G/Town - Lethem Road</b>	0	0	0	0	0	0	0	0	0	0
1402300	G/Town - Lethem Road	0	0	0	0	0	0	0	0	0	0
<b>14026</b>	<b>Road Improvement &amp; Rehab Prog</b>	2,200,000	0	150,000	2,350,000	0	2,350,000	1,277,267	1,277,267	1,072,733	0
1042600	Road Improvement & Rehab Prog	2,200,000	0	150,000	2,350,000	0	2,350,000	1,277,267	1,277,267	1,072,733	0
<b>14027</b>	<b>H/Way Impro E/Bank Demerara</b>	450,000	0	0	450,000	0	450,000	450,000	450,000	0	0
1042700	H/Way Impro E/Bank Demerara	450,000	0	0	450,000	0	450,000	450,000	450,000	0	0

**AGENCY 31 – MINISTRY OF PUBLIC WORKS & COMMUNICATION**  
**CAPITAL APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		A	B	C		E		G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>14028</b>	<b>H/Way Impro E/Coast Demerara</b>	100,000	0	400,000	500,000	0	500,000	400,000	400,000	100,000	0
1042800	H/Way Impro E/Coast Demerara	100,000	0	400,000	500,000	0	500,000	400,000	400,000	100,000	0
<b>14029</b>	<b>Amaila Access Road</b>	1,797,000	0	0	1,797,000	0	1,797,000	867,467	867,467	929,533	0
1042900	Amaila Access Road	1,797,000	0	0	1,797,000	0	1,797,000	867,467	867,467	929,533	0
<b>15004</b>	<b>Sea Defence</b>	2,757,454	0	0	2,757,454	0	2,757,454	2,473,245	2,473,245	284,209	0
1500402	Emergency Works	1,250,000	0	0	1,250,000	0	1,250,000	1,250,000	1,250,000	0	0
1500405	Sea Defences-Works	1,507,454	0	0	1,507,454	0	1,507,454	1,223,245	1,223,245	284,209	0
<b>16002</b>	<b>Hinterland/ Coastal Airstrip</b>	88,000	0	0	88,000	0	88,000	19,180	19,180	68,820	0
1600200	Hinterland/Coastal Airstrip	88,000	0	0	88,000	0	88,000	19,180	19,180	68,820	0
<b>16003</b>	<b>Equipment - Civil Aviation</b>	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
1600300	Equipment - Civil Aviation	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
<b>16004</b>	<b>Stellings</b>	165,000	0	242,949	407,949	0	407,949	407,949	407,949	0	0
1600400	Stellings	165,000	0	242,949	407,949	0	407,949	407,949	407,949	0	0
<b>16007</b>	<b>CJIA Corporation</b>	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
1600700	CJIA Corporation	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
<b>16008</b>	<b>Ogle Aerodrome</b>	39,000	0	0	39,000	0	39,000	0	0	39,000	0
1600800	Ogle Aerodrome	39,000	0	0	39,000	0	39,000	0	0	39,000	0
<b>16009</b>	<b>CJIA Runway Expansion</b>	150,000	0	0	150,000	0	150,000	0	0	150,000	0
1600900	CJIA Runway Expansion	150,000	0	0	150,000	0	150,000	0	0	150,000	0
<b>25021</b>	<b>Office Equipment</b>	2,300	0	0	2,300	0	2,300	2,300	2,299	1	1
2502100	Office Equipment	2,300	0	0	2,300	0	2,300	2,300	2,299	1	1
<b>26010</b>	<b>Navigational Aids</b>	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
2601000	Navigational Aids	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
<b>26011</b>	<b>Electrification Programme</b>	0	0	0	0	0	0	0	0	0	0
2601100	Electrification Programme	0	0	0	0	0	0	0	0	0	0
<b>27001</b>	<b>Recondition/ Construction of Ships</b>	72,000	0	0	72,000	0	72,000	72,000	72,000	0	0
2700100	Recondition/ Construction of Ships	72,000	0	0	72,000	0	72,000	72,000	72,000	0	0
<b>27002</b>	<b>Recondition of Ferry Vessels</b>	125,000	0	100,000	225,000	0	225,000	225,000	225,000	0	0
2700200	Recondition of Ferry Vessel	125,000	0	100,000	225,000	0	225,000	225,000	225,000	0	0
<b>27003</b>	<b>Ferry Services-GY/Suriname Ferry</b>	8,000	0	0	8,000	0	8,000	7,975	7,975	25	0
2700300	Ferry Services-GY/Suriname Ferry	8,000	0	0	8,000	0	8,000	7,975	7,975	25	0
<b>27004</b>	<b>Acquist of Ferry Vessels</b>	366,000	0	0	366,000	0	366,000	366,000	366,000	0	0
2700400	Acquis of Ferry Vessels	366,000	0	0	366,000	0	366,000	366,000	366,000	0	0

MR. B. BALRAM  
HEAD OF BUDGET AGENCY

**AGENCY 41 - MINISTRY OF EDUCATION  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		2,713,211	0	592,225	3,305,436	0	3,305,436	2,995,455	2,994,340	311,096	1,115
<b>12059</b>	<b>Nursery, Primary &amp; Secondary Schools</b>	495,000	0	30,000	525,000	0	525,000	454,734	454,734	70,266	0
1205900	Nursery, Primary & Secondary Schools	495,000	0	30,000	525,000	0	525,000	454,734	454,734	70,266	0
<b>12060</b>	<b>President's College</b>	18,000	0	0	18,000	0	18,000	16,317	16,317	1,683	0
1206000	President's College	18,000	0	0	18,000	0	18,000	16,317	16,317	1,683	0
<b>12061</b>	<b>Craft Production &amp; Design</b>	3,000	0	0	3,000	0	3,000	2,603	2,603	397	0
1206100	Craft Production & Design	3,000	0	0	3,000	0	3,000	2,603	2,603	397	0
<b>12062</b>	<b>Building - National Library</b>	16,500	0	0	16,500	0	16,500	14,271	14,271	2,229	0
1206200	Building - National Library	16,500	0	0	16,500	0	16,500	14,271	14,271	2,229	0
<b>12065</b>	<b>Teachers' Training Complex</b>	7,500	0	0	7,500	0	7,500	6,225	6,225	1,275	0
1206500	Teachers' Training Complex	7,500	0	0	7,500	0	7,500	6,225	6,225	1,275	0
<b>12066</b>	<b>University of Guyana - Turkeyen</b>	41,000	0	0	41,000	0	41,000	39,790	39,790	1,210	0
1206600	University of Guyana - Turkeyen	41,000	0	0	41,000	0	41,000	39,790	39,790	1,210	0
<b>12067</b>	<b>University of Guyana - Berbice</b>	20,000	0	0	20,000	0	20,000	19,951	19,951	49	0
1206700	University of Guyana - Berbice	20,000	0	0	20,000	0	20,000	19,951	19,951	49	0
<b>12080</b>	<b>Adult Education Association</b>	700	0	0	700	0	700	382	382	318	0
1208000	Adult Education Association	700	0	0	700	0	700	382	382	318	0
<b>12098</b>	<b>Guy Bas Educ Training (11)</b>	0	0	0	0	0	0	0	0	0	0
1209800	Guy Bas Educ Training (11)	0	0	0	0	0	0	0	0	0	0
<b>26030</b>	<b>New Amsterdam Technical Institute</b>	5,000	0	0	5,000	0	5,000	4,886	4,886	114	0
2603000	New Amsterdam Technical Institute	5,000	0	0	5,000	0	5,000	4,886	4,886	114	0
<b>26031</b>	<b>Other Equipment</b>	10,500	0	0	10,500	0	10,500	10,120	9,692	808	428
2603100	Other Equipment	10,500	0	0	10,500	0	10,500	10,120	9,692	808	428
<b>26032</b>	<b>G.T.I</b>	75,000	0	0	75,000	0	75,000	72,437	72,437	2,563	0
2603200	G.T.I	75,000	0	0	75,000	0	75,000	72,437	72,437	2,563	0
<b>26033</b>	<b>G.I.T.C</b>	3,000	0	0	3,000	0	3,000	2,795	2,795	205	0
2603300	G.I.T.C.	3,000	0	0	3,000	0	3,000	2,795	2,795	205	0
<b>26034</b>	<b>Carnegie School of Home Economics</b>	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
2603400	Carnegie School of Home Economics	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
<b>26035</b>	<b>School Furniture &amp; Equipment</b>	100,000	0	362,225	462,225	0	462,225	462,224	462,224	1	0
2603500	School Furniture & Equipment	100,000	0	362,225	462,225	0	462,225	462,224	462,224	1	0
<b>26036</b>	<b>Resource Development Centre</b>	18,000	0	0	18,000	0	18,000	18,000	17,338	662	662
2603600	Resource Development Centre	18,000	0	0	18,000	0	18,000	18,000	17,338	662	662

**AGENCY 41 - MINISTRY OF EDUCATION  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>26043</b>	<b>Technical Vocation</b>	875,511	0	0	875,511	0	875,511	838,047	838,022	37,489	25
2604301	Training & Equip-Educ	455,686	(229,344)	0	226,342	0	226,342	225,439	225,439	903	0
2604302	Civil Works-Education	366,825	207,650	0	574,475	0	574,475	537,914	537,914	36,561	0
2604303	Administration	45,000	(1,178)	0	43,822	0	43,822	43,822	43,797	25	25
2604304	Supervision	8,000	22,872	0	30,872	0	30,872	30,872	30,872	0	0
<b>45019</b>	<b>Linden Technical Institute</b>	17,500	0	0	17,500	0	17,500	16,837	16,837	663	0
4501900	Linden Technical Institute	17,500	0	0	17,500	0	17,500	16,837	16,837	663	0
<b>45022</b>	<b>EFA/FTI</b>	800,000	0	0	800,000	0	800,000	800,000	800,000	0	0
4502200	EFA/FTI	800,000	0	0	800,000	0	800,000	800,000	800,000	0	0
<b>45027</b>	<b>Teachers Education Project</b>	200,000	0	0	200,000	0	200,000	8,836	8,836	191,164	0
4502700	Teachers Education Project	200,000	0	0	200,000	0	200,000	8,836	8,836	191,164	0
<b>47004</b>	<b>Housing Revolving Fund</b>	0	0	200,000	200,000	0	200,000	200,000	200,000	0	0
4700400	Housing Revolving Fund	0	0	200,000	200,000	0	200,000	200,000	200,000	0	0

MS. D. NEDD  
HEAD OF BUDGET AGENCY

**AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORTS  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		823,400	0	0	823,400	0	823,400	482,278	482,278	341,122	0
<b>12056</b>	<b>Building - Cultural Centre</b>	2,500	0	0	2,500	0	2,500	2,286	2,286	214	0
1205600	Building- Cultural Centre	2,500	0	0	2,500	0	2,500	2,286	2,286	214	0
<b>12057</b>	<b>Building - Central Ministry</b>	1,400	0	0	1,400	0	1,400	1,369	1,369	31	0
1205700	Building- Central Ministry	1,400	0	0	1,400	0	1,400	1,369	1,369	31	0
<b>12058</b>	<b>Umana Yana</b>	0	0	0	0	0	0	0	0	0	0
1205800	Umana Yana	0	0	0	0	0	0	0	0	0	0
<b>18001</b>	<b>Youth</b>	26,000	0	0	26,000	0	26,000	25,966	25,966	34	0
1800100	Youth	26,000	0	0	26,000	0	26,000	25,966	25,966	34	0
<b>19020</b>	<b>National Stadium</b>	17,000	0	0	17,000	0	17,000	14,227	14,227	2,773	0
1902000	National Stadium	17,000	0	0	17,000	0	17,000	14,227	14,227	2,773	0
<b>24026</b>	<b>National School of Dance</b>	2,000	0	0	2,000	0	2,000	1,906	1,906	94	0
2402600	National School of Dance	2,000	0	0	2,000	0	2,000	1,906	1,906	94	0
<b>24034</b>	<b>Land Transport</b>	0	0	0	0	0	0	0	0	0	0
2403400	Land Transport	0	0	0	0	0	0	0	0	0	0
<b>25058</b>	<b>Museum Development</b>	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
2505800	Museum Development	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
<b>25066</b>	<b>Equipment</b>	4,500	0	0	4,500	0	4,500	4,494	4,494	6	0
2506600	Equipment	4,500	0	0	4,500	0	4,500	4,494	4,494	6	0
<b>44009</b>	<b>Burrowes School of Arts</b>	3,000	0	0	3,000	0	3,000	2,942	2,942	58	0
4400900	Burrowes School of Arts	3,000	0	0	3,000	0	3,000	2,942	2,942	58	0
<b>45016</b>	<b>National Trust</b>	14,000	0	0	14,000	0	14,000	11,424	11,424	2,576	0
4501600	National Trust	14,000	0	0	14,000	0	14,000	11,424	11,424	2,576	0
<b>45017</b>	<b>National Archives</b>	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
4501700	National Archives	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
<b>45018</b>	<b>National Sports Commission</b>	730,000	0	0	730,000	0	730,000	394,664	394,664	335,336	0
4501800	National Sports Commission	730,000	0	0	730,000	0	730,000	394,664	394,664	335,336	0

MR. A. KING  
HEAD OF BUDGET AGENCY



**AGENCY 45 - MINISTRY OF HOUSING & WATER  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		5,280,000	0	252,000	5,532,000	0	5,532,000	5,079,933	4,960,978	571,022	118,955
<b>12084</b>	<b>Buildings</b>	12,000	0	0	12,000	0	12,000	12,000	11,998	2	2
1208400	Buildings	12,000	0	0	12,000	0	12,000	12,000	11,998	2	2
<b>13018</b>	<b>Drainage &amp; Irrig Supp Prj-Hous</b>	0	0	0	0	0	0	0	0	0	0
1301800	Drain & Irrig Supp Prj	0	0	0	0	0	0	0	0	0	0
<b>14025</b>	<b>Comm Roads Imp Proj</b>	840,000	0	0	840,000	0	840,000	541,662	541,662	298,338	0
1402500	Comm Roads Improv Proj	840,000	0	0	840,000	0	840,000	541,662	541,662	298,338	0
<b>19009</b>	<b>Infrastructure Development &amp; Buildings</b>	1,700,000	0	0	1,700,000	0	1,700,000	1,700,000	1,699,994	6	6
1900900	Infrastructure Development & Buildings	1,700,000	0	0	1,700,000	0	1,700,000	1,700,000	1,699,994	6	6
<b>19010</b>	<b>Development of Housing Areas</b>	0	0	0	0	0	0	0	0	0	0
1901000	Development of Housing Areas	0	0	0	0	0	0	0	0	0	0
<b>19024</b>	<b>EBD Infrastructure Development Project</b>	100,000	0	0	100,000	0	100,000	0	0	100,000	0
1902400	EBD Infrastructure Development Project	100,000	0	0	100,000	0	100,000	0	0	100,000	0
<b>25070</b>	<b>Equipment</b>	15,000	0	0	15,000	0	15,000	15,000	14,917	83	83
2507000	Equipment	15,000	0	0	15,000	0	15,000	15,000	14,917	83	83
<b>28007</b>	<b>Water Supply Tech Assistance</b>	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2800706	Major Water Systems	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
<b>28008</b>	<b>Rural Water Supply (Hinterland)</b>	103,000	0	252,000	355,000	0	355,000	355,000	355,000	0	0
2800800	Rural Water Supply (Hinterland)	103,000	0	252,000	355,000	0	355,000	355,000	355,000	0	0
<b>28009</b>	<b>Coastal Water Supply</b>	850,000	0	0	850,000	0	850,000	850,000	850,000	0	0
2800900	Coastal Water Supply	850,000	0	0	850,000	0	850,000	850,000	850,000	0	0
<b>28010</b>	<b>Linmine</b>	75,000	0	0	75,000	0	75,000	75,000	75,000	0	0
2801000	Linmine	75,000	0	0	75,000	0	75,000	75,000	75,000	0	0
<b>28011</b>	<b>Georgetown Rem. &amp; Sew Proj Phase 2</b>	0	0	0	0	0	0	0	0	0	0
2801101	Administration & Engineering	0	0	0	0	0	0	0	0	0	0
2801102	Civil Works	0	0	0	0	0	0	0	0	0	0
<b>28015</b>	<b>LI Settle Prog 11</b>	1,400,000	0	0	1,400,000	0	1,400,000	1,384,695	1,265,831	134,169	118,864
28015501	Hous Sch & Squat Are	1,150,000	219,660	0	1,369,660	0	1,369,660	1,354,355	1,244,233	125,427	110,122
2801502	Pilots	150,000	(146,300)	0	3,700	0	3,700	3,700	3,191	509	509
2801503	Strengthening of CH&PA	93,000	(66,360)	0	26,640	0	26,640	26,640	18,407	8,233	8,233
2801504	Evaluation and Audit	7,000	(7,000)	0	0	0	0	0	0	0	0
<b>28017</b>	<b>GT Sanitation Improvement Programme</b>	180,000	0	0	180,000	0	180,000	141,576	141,576	38,424	0
2801700	GT Sanitation Improvement Programme	180,000	0	0	180,000	0	180,000	141,576	141,576	38,424	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 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		131,700	0	0	131,700	0	131,700	131,081	130,917	783	164
<b>12099</b>	<b>Buildings GPHC</b>	20,000	0	0	20,000	0	20,000	19,422	19,322	678	100
1209900	Buildings GPHC	20,000	0	0	20,000	0	20,000	19,422	19,322	678	100
<b>24044</b>	<b>Land &amp; Water Transportation</b>	6,700	0	0	6,700	0	6,700	6,700	6,700	0	0
2404400	Land & Water Transportation	6,700	0	0	6,700	0	6,700	6,700	6,700	0	0
<b>45002</b>	<b>Georgetown Public Hospital Corporation</b>	105,000	0	0	105,000	0	105,000	104,959	104,895	105	64
4500202	Equipment	45,000	0	0	45,000	0	45,000	44,983	44,935	65	48
4500203	Equipment - Medical	60,000	0	0	60,000	0	60,000	59,976	59,960	40	16

MR. M. KHAN  
HEAD OF BUDGET AGENCY

**AGENCY 47- MINISTRY OF HEALTH  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		845,048	0	120,000	965,048	29,100	994,148	499,862	499,636	494,512	226
<b>12017</b>	<b>Ministry of Health Buildings</b>	92,000	0	120,000	212,000	0	212,000	168,338	168,157	43,843	181
1201700	Min of Health- Buildings	92,000	0	120,000	212,000	0	212,000	168,338	168,157	43,843	181
<b>12077</b>	<b>Doctors Quarters</b>	10,000	0	0	10,000	0	10,000	10,000	9,997	3	3
1207700	Doctors Quarters	10,000	0	0	10,000	0	10,000	10,000	9,997	3	3
<b>12130</b>	<b>Speciality Hospital Project</b>	150,000	0	0	150,000	29,100	179,100	29,100	29,100	150,000	0
1213000	Speciality Hospital Project	150,000	0	0	150,000	29,100	179,100	29,100	29,100	150,000	0
<b>24045</b>	<b>Land and Water Transport</b>	28,000	0	0	28,000	0	28,000	27,050	27,050	950	0
2404500	Land & Water Transport	28,000	0	0	28,000	0	28,000	27,050	27,050	950	0
<b>25018</b>	<b>Office Furniture &amp; Equipment</b>	18,090	0	0	18,090	0	18,090	17,993	17,987	103	6
2501800	Office Furniture & Equipment	18,090	0	0	18,090	0	18,090	17,993	17,987	103	6
<b>25019</b>	<b>Equipment - Medical</b>	45,900	0	0	45,900	0	45,900	44,610	44,610	1,290	0
2501900	Equipment - Medical	45,900	0	0	45,900	0	45,900	44,610	44,610	1,290	0
<b>25020</b>	<b>Equipment</b>	35,900	0	0	35,900	0	35,900	29,597	29,561	6,339	36
2502000	Equipment	35,900	0	0	35,900	0	35,900	29,597	29,561	6,339	36
<b>44002</b>	<b>HIS/AIDS</b>	0	0	0	0	0	0	0	0	0	0
4400200	HIS/AIDS	0	0	0	0	0	0	0	0	0	0
<b>44012</b>	<b>Health Sector Programme</b>	235,000	0	0	235,000	0	235,000	155,346	155,346	79,654	0
4401200	Health Sector Programme	235,000	0	0	235,000	0	235,000	155,346	155,346	79,654	0
<b>44021</b>	<b>Nutrition Programme</b>	230,158	0	0	230,158	0	230,158	17,828	17,828	212,330	0
4402100	Nutrition Programme	230,158	0	0	230,158	0	230,158	17,828	17,828	212,330	0

MR. L. CADOGAN  
HEAD OF BUDGET AGENCY

**AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES & SOCIAL SECURITY**  
**CAPITAL APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		260,746	0	0	260,746	0	260,746	241,436	241,150	19,596	286
<b>12068</b>	<b>Buildings</b>	232,546	0	0	232,546	0	232,546	213,236	213,104	19,442	132
1206800	Buildings	232,546	0	0	232,546	0	232,546	213,236	213,104	19,442	132
<b>24028</b>	<b>Land Transport</b>	15,000	0	0	15,000	0	15,000	15,000	14,990	10	10
2402800	Land Transport	15,000	0	0	15,000	0	15,000	15,000	14,990	10	10
<b>25060</b>	<b>Office Equipment</b>	8,200	0	0	8,200	0	8,200	8,200	8,087	113	113
2506000	Office Equipment	8,200	0	0	8,200	0	8,200	8,200	8,087	113	113
<b>25061</b>	<b>Equipment</b>	5,000	0	0	5,000	0	5,000	5,000	4,969	31	31
2506100	Equipment	5,000	0	0	5,000	0	5,000	5,000	4,969	31	31
<b>44019</b>	<b>Institut Strengthening</b>	0	0	0	0	0	0	0	0	0	0
4401900	Institut Strengthening	0	0	0	0	0	0	0	0	0	0

MS. L. BAIRD  
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		2,523,800	0	7,072	2,530,872	0	2,530,872	1,727,344	1,724,889	805,983	2,455
<b>12006</b>	<b>Buildings - Prisons</b>	60,000	0	0	60,000	0	60,000	58,866	58,866	1,134	0
1200600	Buildings - Prisons	60,000	0	0	60,000	0	60,000	58,866	58,866	1,134	0
<b>12007</b>	<b>Buildings -Stations</b>	150,000	0	0	150,000	0	150,000	123,808	123,808	26,192	0
1200700	Buildings -Stations	150,000	0	0	150,000	0	150,000	123,808	123,808	26,192	0
<b>12008</b>	<b>Fire Ambulance &amp; Stations</b>	55,000	0	0	55,000	0	55,000	49,570	49,570	5,430	0
1200800	Fire Ambulances & Stations	55,000	0	0	55,000	0	55,000	49,570	49,570	5,430	0
<b>12009</b>	<b>Buildings - Home Affairs</b>	6,000	0	0	6,000	0	6,000	5,759	5,759	241	0
1200900	Buildings - Home Affairs	6,000	0	0	6,000	0	6,000	5,759	5,759	241	0
<b>12085</b>	<b>Citizen Security</b>	1,670,000	0	0	1,670,000	0	1,670,000	901,378	899,325	770,675	2,053
1208500	Citizen Security	1,670,000	0	0	1,670,000	0	1,670,000	901,378	899,325	770,675	2,053
<b>14004</b>	<b>Land &amp; Water Transport - Police</b>	125,000	0	0	125,000	0	125,000	124,999	124,999	1	0
1400400	Land & Water Transport - Police	125,000	0	0	125,000	0	125,000	124,999	124,999	1	0
<b>15012</b>	<b>Equipment &amp; Furniture - Police</b>	27,000	0	0	27,000	0	27,000	27,000	27,000	0	0
1400400	Equipment & Furniture - Police	27,000	0	0	27,000	0	27,000	27,000	27,000	0	0
<b>17002</b>	<b>General Registrar's Office</b>	20,000	0	0	20,000	0	20,000	18,245	18,244	1,756	1
1700200	General Registrar's Office	20,000	0	0	20,000	0	20,000	18,245	18,244	1,756	1
<b>24005</b>	<b>Land Transport - Home Affairs</b>	0	0	0	0	0	0	0	0	0	0
2400500	Land Transport - Home Affairs	0	0	0	0	0	0	0	0	0	0
<b>24006</b>	<b>Land &amp; Water Transport - Fire</b>	80,500	0	0	80,500	0	80,500	80,500	80,500	0	0
2400600	Land & Water Transport - Fire	80,500	0	0	80,500	0	80,500	80,500	80,500	0	0
<b>24007</b>	<b>Land &amp; Water Transport - Prisons</b>	14,000	0	0	14,000	0	14,000	13,976	13,976	24	0
2400700	Land & Water Transport - Prisons	14,000	0	0	14,000	0	14,000	13,976	13,976	24	0
<b>26001</b>	<b>Equipment - Police</b>	209,000	0	0	209,000	0	209,000	208,918	208,526	474	392
2600100	Equipment - Police	209,000	0	0	209,000	0	209,000	208,918	208,526	474	392
<b>26002</b>	<b>Comm. Equipment - Fire</b>	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
2600200	Comm. Equipment - Fire	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
<b>26003</b>	<b>Tools &amp; Equipment - Fire</b>	36,000	0	5,860	41,860	0	41,860	41,860	41,860	0	0
2600300	Tools & Equipment - Fire	36,000	0	5,860	41,860	0	41,860	41,860	41,860	0	0
<b>26004</b>	<b>Other Equipment - Prisons</b>	22,000	0	0	22,000	0	22,000	21,999	21,999	1	0
2600400	Other Equipment - Prisons	22,000	0	0	22,000	0	22,000	21,999	21,999	1	0
<b>26005</b>	<b>Agriculture – Equipment - Prisons</b>	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
2600500	Agriculture – Equipment - Prisons	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
<b>26006</b>	<b>Equipment (Home Affairs)</b>	2,800	0	1,212	4,012	0	4,012	4,012	4,012	0	0
2600600	Equipment (Home Affairs)	2,800	0	1,212	4,012	0	4,012	4,012	4,012	0	0

**AGENCY 51 - MINISTRY OF HOME AFFAIRS  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

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
<b>26007</b>	<b>Office Equipment &amp; Furniture - Fire</b>	3,000	0	0	3,000	0	3,000	2,997	2,997	3	0
2600700	Office Equipment & Furniture - Fire	3,000	0	0	3,000	0	3,000	2,997	2,997	3	0
<b>26008</b>	<b>Office Equipment &amp; Furniture - Home Affairs</b>	4,000	0	0	4,000	0	4,000	3,997	3,997	3	0
2600800	Office Equipment & Furniture - MOHA	4,000	0	0	4,000	0	4,000	3,997	3,997	3	0
<b>26009</b>	<b>Police Complaints Authority</b>	1,000	0	0	1,000	0	1,000	986	986	14	0
2600900	Police Complaints Authority	1,000	0	0	1,000	0	1,000	986	986	14	0
<b>26042</b>	<b>Community Policing Group</b>	16,000	0	0	16,000	0	16,000	15,974	15,974	26	0
2604200	Community Policing Group	16,000	0	0	16,000	0	16,000	15,974	15,974	26	0
<b>26050</b>	<b>Tools &amp; Equip-Prisons</b>	4,500	0	0	4,500	0	4,500	4,500	4,491	9	9
2605000	Tools & Equip-Prisons	4,500	0	0	4,500	0	4,500	4,500	4,491	9	9

MS. A. JOHNSON  
HEAD OF BUDGET AGENCY



**AUDIT OFFICE OF GUYANA  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

			2011			2010	
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	<b>Amount Paid into Consolidated Fund</b>
			\$'000	\$'000	\$'000	\$'000	<b>\$'000</b>
530		Fees and Fines					
	5325	Auditor General - Audit Fees	10,000	16,245	16,245	6,245	<b>9,299</b>
			<hr/> 10,000	<hr/> 16,245	<hr/> 16,245	<hr/> 6,245	<hr/> <b>9,299</b>

MS. D. ELLIS  
HEAD OF BUDGET AGENCY



**STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

Reporting Object Group	Line Item	Description	2011			2010	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	<b>\$'000</b>
530		Fees and Fines					
	5324	Parliament - Sale of Official Publications	2,500	1,631	1,631	(869)	<b>2,491</b>
			<u>2,500</u>	<u>1,631</u>	<u>1,631</u>	<u>(869)</u>	<u><b>2,491</b></u>

MR. S. ISAACS  
HEAD OF BUDGET AGENCY

**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

			2011			2010	
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	155,850	138,597	138,597	(17,253)	<b>146,327</b>
	5327	Supreme Court - State Costs Recovered	7,800	10,012	10,012	2,212	<b>7,176</b>
			<hr/> 163,650	<hr/> 148,609	<hr/> 148,609	<hr/> (15,041)	<hr/> <b>153,503</b>

MS. BIBI S. ALI  
HEAD OF BUDGET AGENCY

**ATTORNEY GENERAL  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

Reporting Object Group	Line Item	Description	2011			2010
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates
			\$'000	\$'000	\$'000	\$'000
530		Fees and Fines				
	5328	Attorney General - Sale of Law Books	280	149	149	(131) 269
			280	149	149	(131) 269

MS. I. ANANDJIT  
HEAD OF BUDGET AGENCY

OFFICIAL RECEIVER  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011

Reporting Object Group	Line Item	Description	2011			2010	
			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	1,400	700	700	(700)	1,195
			1,400	700	700	(700)	1,195

MS. I. ANANDJIT  
HEAD OF BUDGET AGENCY

**DEEDS REGISTRY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011**

			2011			2010	
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	18,000	15,051	15,051	(2,949)	15,980
	5214	Powers of Attorney	4,750	3,767	3,767	(983)	4,245
	5216	Deed Poll	912	687	687	(225)	783
525		Other Tax Revenues					
	5271	Duties on Transports and Mortgages	350,000	502,652	502,652	152,652	352,298
530		Fees and Fines					
	5330	Deeds Registry - Affidavit Fees	10	7	7	(3)	4
	5331	Deeds Registry - Land Registration	0	0	0	0	0
	5332	Deeds Registry - Other	215,000	261,253	261,253	46,253	199,432
			588,672	783,417	783,417	194,745	572,742

MS. B. BASKSH  
HEAD OF BUDGET AGENCY

MINISTRY OF FOREIGN AFFAIRS  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011

2011

2010

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	2,800	5,740	5,740	2,940	64,607
	5334	Foreign Affairs - Citizen Registration	250	369	369	119	269
	5335	Foreign Affairs - Registration of Births	680	1,282	1,282	602	608
	5336	Foreign Affairs - Other	4,200	3,752	3,752	(448)	3,435
	5337	Foreign Affairs - Affidavit Fees	7,200	5,716	5,716	(1,484)	5,878
			15,130	16,859	16,859	1,729	74,797

MS. E. HARPER  
HEAD OF BUDGET AGENCY

MINISTRY OF HOME AFFAIRS  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011

2011

2010

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	1,720	1,340	1,340	(380)	1,716
530	Fee and Fines						
	5338	Home Affairs - Police	541,000	576,849	576,849	35,849	492,007
	5339	Home Affairs - Prisons	0	0	0	0	0
	5340	Home Affairs - Fire Protection	1,250	389	389	(861)	872
	5341	Home Affairs - Citizen Registration Fees	95	32	32	(63)	96
	5342	Home Affairs - Registration of Births	7,350	7,620	7,620	270	7,271
	5343	Home Affairs - Registration of Premises	20	7	7	(13)	9
560	Miscellaneous						
	5614	Prisons	540	1,240	1,240	700	609
			551,975	587,477	587,477	35,502	502,580

MS. A. JOHNSON  
HEAD OF BUDGET AGENCY

MINISTRY OF AGRICULTURE  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011

2011

2010

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	12,500	17,283	17,283	4,783	13,874
	5312	Agriculture - Other Agriculture	0	0	0	0	0
			<u>12,500</u>	<u>17,283</u>	<u>17,283</u>	<u>4,783</u>	<u>13,874</u>

MR. GEORGE JARVIS  
HEAD OF BUDGET AGENCY

MINISTRY OF HEALTH  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011

2011

2010



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	4,700	4,435	4,435	(265)	4,464
	5319	Health - National Blood and Transfusion Service	4,600	5,734	5,734	1,134	4,540
	5320	Health - Hospital and Dispensaries	0	0	0	0	0
	5321	Health - Laboratories	0	0	0	0	0
	5322	Health - Other	5,015	3,624	3,624	(1,391)	4,241
	5323	Health - Mahaica Farm	50	0	0	(50)	0
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
			14,365	13,793	13,793	(572)	13,245

MR. L. CADOGAN  
HEAD OF BUDGET AGENCY

MINISTRY OF EDUCATION  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011

2011

2010

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	5,400	7,284	7,284	1,884	<b>6,016</b>
	5317	Education - (Other)	1,175	489	489	(686)	<b>798</b>
			<u>6,575</u>	<u>7,773</u>	<u>7,773</u>	<u>1,198</u>	<b><u>6,814</u></b>

MS. D. NEDD  
HEAD OF BUDGET AGENCY

MINISTRY OF FINANCE  
STATEMENT OF RECEIPTS AND DISBURSEMENTS - CURRENT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011

2011

2010

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	2,000	2,328	2,328	328	1,727
	5217	Revenue Stamps	397,600	331,197	331,197	(66,403)	436,404
	5219	Miscellaneous Bonds	150	97	97	(53)	113
525		Other Tax Revenue					
		Agriculture Industry					
	5262	Rice Levy (a)	0	0	0	0	0
		Duties					
	5272	Auction Duty	80	4	4	(76)	52
541		Interest					
	5419	Other Loans and Advances	2,189	2,518	2,518	329	2,871
	5413	Loans to Public Corporations	255,435	0	0	(255,435)	78,255
545		Rents and Royalties					
	5461	Fees	0	0	0	0	0
	5463	Royalties	0	0	0	0	0
555		Dividends and Transfers					
	5561	Dividends from Non-Financial Institutions	805,000	1,543,500	1,543,500	738,500	475,000
	5562	Dividends from Equity Holdings	0	600,741	600,741	600,741	453,744
	5564	Bank Of Guyana Profits	2,200,000	2,516,491	2,516,491	316,491	1,509,998
560		Miscellaneous					
	5616	Sundries	2,305,769	2,767,632	2,767,632	461,863	14,366,950
	5617	Pensions Contributions of Seconded Officers	0	363	363	363	295
	5619	Pensions Contributors of Legislators	13,600	13,380	13,380	(220)	14,131
	5621	Lottery Receipts	65,000	0	0	(65,000)	0
	5622	Guyana REDD Investment Fund	14,350,000	0	0	(14,350,000)	0
			20,396,823	7,778,251	7,778,251	(12,618,572)	17,339,540

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 2011

2011

2010

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	8,941,211	9,863,810	9,863,810	922,599	8,301,782
	5021	Export Duties	6,223	9,621	9,621	3,398	6,702
	5031	Stamp Duties	14,878	18,339	18,339	3,461	14,761
		Consumption Taxes on Imported Good					
	5041	Oil	0	0	0	0	0
	5042	Non-oil	0	0	0	0	0
		Consumption Taxes on Domestic Goods					
	5051	Alcoholic Beverages	0	0	0	0	0
	5059	Other Domestic Goods	0	0	0	0	0
		Consumption Taxes on Services					
	5061	Overseas Telephone Bills	0	0	0	0	0
	5063	Betting Shops	0	0	0	0	0
		Other Custom and Trade Taxes					
	5071	Environmental Tax	849,447	1,014,088	1,014,088	164,641	776,813
	5079	Miscellaneous and Other Taxes	66,024	92,450	92,450	26,426	63,128
		Customs Fees, Fines and Licenses					
	5081	Overtime Fees	74,410	59,739	59,739	(14,671)	61,052
	5082	Departmental Fines	23,388	28,251	28,251	4,863	21,646
	5083	Warehouse Rent and Charges	15,346	21,645	21,645	6,299	16,722
	5084	Liquor Licence	10,234	10,369	10,369	135	10,117
			10,001,161	11,118,312	11,118,312	1,117,151	9,272,723

MR. K. SATTAUR  
HEAD OF BUDGET AGENCY

GUYANA REVENUE AUTHORITY - INTERNAL REVENUE  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011

2011

2010

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	16,161,522	16,524,181	16,524,181	362,659	15,075,476
	5112	Income Tax on Self-Employed	2,573,366	2,794,143	2,794,143	220,777	2,397,285
	5113	Premium	128,137	166,048	166,048	37,911	105,293
	5115	Professional Fees	11,105	7,675	7,675	(3,430)	9,035
	5116	National Development Surtax	0	0	0	0	343,131
	5119	Other Personal Income Tax	0	320,628	320,628	320,628	0
		Companies Income Tax					
	5122	Income Tax on Private Sector Companies	0	1,272,355	1,272,355	1,272,355	1,775,792
	5123	Corporation Tax on Public Sector Companies	1,016,258	957,045	957,045	(59,213)	855,579
	5124	Corporation Tax on Private Sector Companies	16,550,522	17,487,400	17,487,400	936,878	17,249,505
		Other Income Tax					
	5131	Withholding Tax	3,444,140	4,976,940	4,976,940	1,532,800	3,322,177
	5132	Capital Gains Tax	234,557	242,720	242,720	8,163	212,136
		Tax on Property					
	5141	Property Tax on Public Sector Companies	282,142	0	0	(282,142)	0
	5142	Property Tax on Private Sector Companies	1,510,585	450,625	450,625	(1,059,960)	386,382
	5143	Estate Duty	29,939	30,024	30,024	85	30,544
		Taxes on International Travel					
	5151	Travel Voucher Tax	860,881	708,048	708,048	(152,833)	917,755
	5152	Travel Tax	491,717	544,557	544,557	52,840	505,486
		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	276,454	256,350	256,350	(20,104)	233,311
		Licences					
	5171	Licences - Motor Vehicles	535,123	476,872	476,872	(58,251)	474,281
	5172	Licences - Other Vehicles	1,129	168	168	(961)	1,006
	5173	Licences - Trading	14,385	16,294	16,294	1,909	16,047
	5174	Licences - Miscellaneous	15,387	128,333	128,333	112,946	59,381
			44,137,349	47,360,406	47,360,406	3,223,057	43,969,602

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 2011

2011

2010

Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
590	VAT						
	5911	Import Goods	15,802,862	21,549,065	21,549,065	5,746,203	17,424,125
	5912	Import Services	0	89,729	89,729	89,729	65,182
	5921	Domestic Supply	12,759,421	9,464,701	9,464,701	(3,294,720)	9,555,165
	5922	Domestic Services	0	0	0	0	0
594	Excise Tax						
	5951	Imports - Motor vehicle	8,046,026	7,808,603	7,808,603	(237,423)	7,702,351
	5952	Imports - Petroleum Products	9,293,649	9,137,827	9,137,827	(155,822)	9,437,342
	5953	Imports - Tobacco	1,156,027	1,161,014	1,161,014	4,987	1,078,852
	5954	Imports - Alcoholic Bev	763,500	969,978	969,978	206,478	716,680
	5961	Domestic Supp - Alcohol Beverage	2,370,342	2,813,299	2,813,299	442,957	2,358,079
597	Miscellaneous						
	5981	Interest - VAT	12,544	30,878	30,878	18,334	11,454
	5982	Penalties - VAT	14,184	21,804	21,804	7,620	14,098
	5992	Penalties - Excise	0	0	0	0	0
			50,218,555	53,046,898	53,046,898	2,828,343	48,363,328

MR. K. SATTAUR  
HEAD OF BUDGET AGENCY

MINISTRY OF WORKS  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011

2011

2010

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	107,000	131,136	131,136	24,136	109,980
	5315	Works - Electrical Inspectors	1,497	1,220	1,220	(277)	1,269
545		Rents and Royalties					
	5467	Works	4,200	4,784	4,784	584	4,255
560		Miscellaneous Receipts					
	5611	Aerodrome Charges	127,000	149,330	149,330	22,330	139,499
	5612	Timehri - Sale of Electricity	0	0	0	0	0
	5613	Timehri - Miscellaneous Revenues	34,001	33,199	33,199	(802)	35,126
	5618	Sale of Empty Drums	0	2	0	0	7
			273,698	319,671	319,669	45,971	290,136

MR. B. BALRAM  
HEAD OF BUDGET AGENCY

MINISTRY OF HOUSING AND WATER  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011

2011

2010

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	3,170	5,532	5,532	2,362	4,725
	5465	Rental of Government Lands	0	0	0	0	0
	5464	Rental of State Lands	750	0	0	(750)	0
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
			3,920	5,532	5,532	1,612	4,725

MR. E. Mc GARRELL  
HEAD OF BUDGET AGENCY

MINISTRY OF FINANCE  
STATEMENT OF RECEIPTS AND DISBURSEMENTS - CAPITAL  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2011

2011

2010



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	711	711	711	918
570		Miscellaneous Capital Revenue					
	5711	HPIC Relief	518,800	0	0	(518,800)	0
	5712	GCFS Recoveries	0	0	0	0	0
	5713	Other	587,669	0	0	(587,669)	169,756
	5714	MDRI Relief	1,049,093	1,043,976	1,043,976	(5,117)	1,457,289
575		External Grants					
	5761	CARDI/CIDA	0	0	0	0	36,166
	5763	CDB	640,264	464,857	464,857	(175,407)	675,000
	5764	EU	1,666,454	1,525,022	1,525,022	(141,432)	1,729,941
	5766	IDB	220,000	170,223	170,223	(49,777)	216,761
	5767	DFID	0	0	0	0	0
	5768	Japan	0	0	0	0	1,003,043
	5772	IDA/World Bank	940,000	979,154	979,154	39,154	1,520,484
	5773	India	0	0	0	0	0
	5775	China	366,000	366,000	366,000	0	0
	5776	Venezuela	197,546	179,284	179,284	(18,262)	161,989
	5777	IFAD	115,000	41,987	41,987	(73,013)	166,657
	5779	Kuwait	100,000	0	0	(100,000)	0
	5782	EU	9,018,680	2,551,613	2,551,613	(6,467,067)	0
	5783	Japan	0	109,914	109,914	109,914	263,668
	5784	USAID/PL-480	0	0	0	0	9,659
	5786	IDA	0	0	0	0	0
	5787	DFID Cash Comm Asst Grant	0	0	0	0	0
580		External Loans					
	5811	CDB	1,999,511	1,558,298	1,558,298	(441,213)	684,265
	5812	China	5,291,845	4,181,393	4,181,393	(1,110,452)	2,763,923
	5813	IDA	0	8,836	8,836	8,836	0
	5814	IDB	11,254,044	7,380,979	7,380,979	(3,873,065)	9,847,107
	5815	IFAD	115,000	41,987	41,987	(73,013)	166,657
	5817	Italy	0	0	0	0	0
	5818	India	1,000,000	0	0	(1,000,000)	0
	5819	Other Project Loan	1,250,000	7,144,607	7,144,607	5,894,607	345,506
	5820	Kuwait	100,000	0	0	(100,000)	0
585		Balance of Payment Support					
	5851	IDB	3,280,000	9,006,911	9,006,911	5,726,911	1,015,000
	5852	IDA	0	0	0	0	0
			39,709,906	36,755,752	36,755,752	(2,954,154)	22,233,789

MR. N. REKHA  
HEAD OF BUDGET AGENCY