

30 September 2013

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 2012

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 30 December 2012.

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

## **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 2012

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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 2012

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 2012, as set out in pages 2/1 to 2/246. 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, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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 about whether the financial statements are free from 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;
- The Schedule of Public Debt; and
- Schedule of Issuance and Extinguishment of all Loans.

for the fiscal year ended 31 December 2012. 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 2012:

- Statement of Contingent Liabilities;
- Current Assets and Liabilities of the Government (other financial information);
- Financial Reports of the Deposit Funds; and
- Schedule of Government Guarantees.

DEODAT SHARMA  
AUDITOR GENERAL

30 September 2013

## **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 continued its progression towards a more improved national audit office. The proceeds from a Technical Cooperation Agreement, which was signed in May 2012 between the Government of Guyana and the Inter-American Development in the sum of US\$325,000, assisted in the Office's process of modernization and strengthening.
2. The Office's technical capacity was increased in the area of auditing controls, whilst two officers have since completed a certification programme in forensic accounting and fraud investigations. This will ultimately improve the quality and timeliness of our reports. The information technology capacity and infrastructure was also improved through the acquisition of relevant equipment and further network of systems. Enhancement of the human resource function and creating stakeholder awareness on the role of the Audit Office of Guyana are continuing.
3. The Audit Office's actual staff strength in September, 2013 was two hundred and twelve out of the authorised two hundred and twenty-seven, giving a vacancy rate of seven percent. The continued increase of staff over the years has immensely assisted the Office's success in achieving its statutory deadlines. The Office also continued its quest to bring all entities audited accounts up-to-date.
4. Two Value for Money 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" were in their completion stage, whilst, a third (Follow-up of the Palms Geriatric Institution) had commenced. The Audit Office continues to be committed in ensuring the provision of certain reports, which can facilitate improvements in the operations of our clients.
5. The Quality Assurance Unit, continues to play a critical role in ensuring our reports are of the highest quality, including our compliance with applicable laws and regulations, and ultimately that the appropriate audit reports were issued.
6. The Auditor General presented a "Lead Paper" on the topic "Collaboration as a Tool for Promoting Best SAI Audit Practices" at the 25<sup>th</sup> Congress of CAROSAI, which was held in Trinidad and Tobago in March, 2013. As a result of the "Lead Paper", a proposal was developed at the said Congress which will pave the way for the realization of the goals of CAROSAI, i.e., sustaining organisational capacity, strengthening institutional capacity, developing professional capacity and strengthening the influence of SAIs in the Region.



7. 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. At least five officers were trained in each of the last ten years 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 2012

EXECUTIVE SUMMARY

Matters on the Public Accounts

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

(a) Receipts and Payments of the Consolidated Fund

2. The old Consolidated Fund bank account № 400 was not reconciled since February 1988. A cash book for the account was reconstructed for the period 1989 to 2003 in order to aid the reconciliation of this account. However, despite attempts by the Accountant General's Department to reconcile the monthly transactions on the account from January 1994, it was found that a proper reconciliation was still not done. In January 2004, a new Consolidated Fund was opened with a transfer of \$5 billion from the old Consolidated Fund and this Fund continued to be overdrawn over the years with a balance of \$46.776 billion at 31 December 2012.

3. Eleven accounts held in the special accounts at Bank of Guyana with balances totalling approximately \$4.140 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.

(b) Contingent Liabilities

4. Amounts totalling \$214.069M were shown as Contingent Liabilities for entities no longer in existence. However, the Ministry of Finance and the Accountant General's Department have still not taken steps to have these liabilities transferred to the Public Debt.

(c) Expenditure of the Consolidated fund as compared with the Estimates of Expenditure

5. A total of \$65.841 billion was made available for capital expenditure during 2012. However, twelve Ministries failed to meet their anticipated levels of expenditure resulting in a shortfall on capital expenditure of \$13.491 billion.

(d) Contingencies Fund

6. Advances continued to be issued from the Contingencies Fund which did not meet the required criteria for such advances resulting in \$95.661M being drawn from the Fund and utilised to meet expenditure that did not meet the eligibility criteria as defined in the Act.

Introduction of the IFMAS and Resulting Effect

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

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

Accounting for Gifts

8. The continued lack of reporting and accounting for all gifts to Ministries, Departments and Regions resulted in the Miscellaneous Receipts of \$4.284 billion as at 31 December 2011 being understated by an undetermined amount.

Key Findings Relating to Ministries/Departments /Regions

(a) Overpayments to Contractors

9. A significant amount of overpayments to contractors 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 2012 and prior years as shown below. 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.

Ministries, Departments and Regions	Instances Noted	Amount 2012 \$'000
Region 1	3	8,392
Region 8	10	3,273
Region 10	25	6,842
Ministry of Health	1	15,722
Guyana Police Force	1	10,773
Ministry of Amerindian Affairs	1	7,869
Guyana Defence Force	2	3,253
Ministry of Culture Youth and Sport	1	1,412
Ministry of Home Affairs	1	190

(b) Clearing of Cheque Ordered Vouchers

10. A number of Ministries, Departments and Regions continued to clear cheque ordered vouchers long after the stipulated sixteen days, while some still have a number of cheque orders outstanding at the time of reporting as shown below. 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.

Ministries, Departments and Regions	Outstanding	
	No	Amount \$'000
Region 1	954	387,938
Region 6	647	381,347
Region 4	183	79,240
Guyana Defence Force	1,255	88,471
Ministry of Amerindian Affairs	73	70,729

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

11. The slow processing of pay change directives in several Ministries and mainly in the Regions resulted in overpayment of salaries including deductions totalling \$37.389M still to be recovered for the years 2007 to 2012. 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) 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.

(e) Other specific findings

13. 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.

14. 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 2012

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 Organization.

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 is 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”. In addition, the Office is conducting its first follow-up Performance/Value-for-Money audit on the Palms to determine whether the Ministry of Labour, Human Services and Social Security and the Palms Geriatric Institution took action on the recommendations raised in the audit report. The follow-up audit commenced in May 2013 and is scheduled to be completed in December 2013. 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 2013, the statements referred to above and the draft Appropriation Accounts were received. The signed consolidated financial statements were received on 24 September 2013.

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 Head of the Budget Agencies 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 \$16.300 billion and \$0.908 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 \$16.300 billion under current revenue was due mainly to the non receipt of revenue from the Guyana REDD Investment Fund, while the negative variance of \$0.908 billion under capital revenue was due to the non receipt of project grants from China.

Description	2012 \$'000	2011 \$'000	2010 \$'000
<u>Current Revenue</u>			
Estimated Revenue	146,863,600	126,398,554	104,347,993
Actual Receipts	130,563,503	121,223,008	119,990,860
Over/(Under) the Estimates	(16,300,097)	(5,175,546)	15,642,867
<u>Capital Revenue</u>			
Estimated Revenue	39,632,208	39,709,907	37,976,696
Actual Receipts	38,724,039	36,755,753	22,233,788
Over/(Under) the Estimates	(908,169)	(2,954,154)	(15,742,908)

11. 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 statement as shown on page 2/1 properly presents the End of Year Budget Outcome and Reconciliation Report (Revenue) for the year ended 31 December 2012.

## 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 \$2.231 billion in relation to current expenditure and a negative variance of \$0.750 billion in relation to capital expenditure. The Ministry of Finance explained that the positive current expenditure variance is as a result of Government's intervention to Linden Mining Enterprise Limited (LINMINE), Kwakwani Power Company and National Drainage and Irrigation Authority 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.

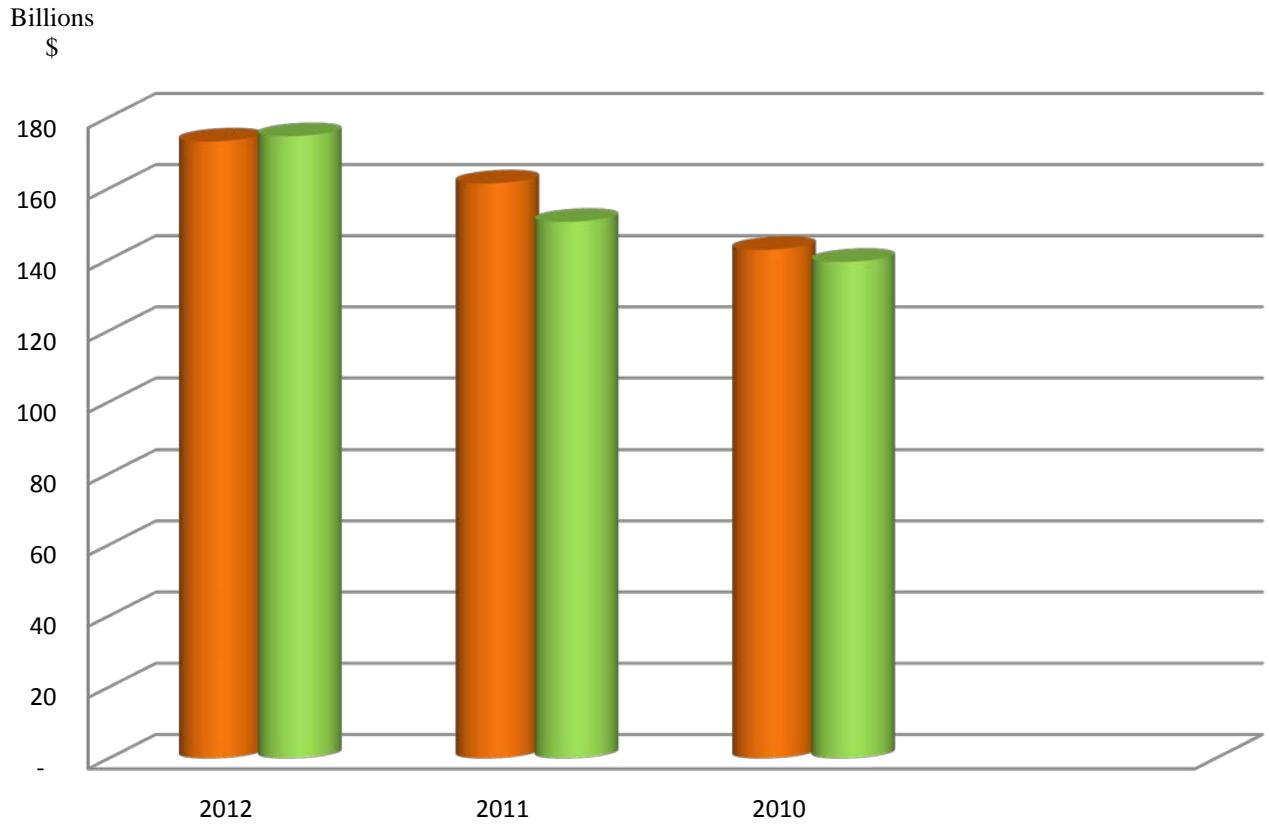
13. The approved allotment for current and capital expenditure refers to the annual Estimates of Expenditure as approved by the National Assembly. The End of Year Budget Outcome and Reconciliation Report as compared with the Estimates of Expenditure, comprising both current and capital is summarised below and illustrated at figures 1 and 2:

Description	2012 \$'000	2011 \$'000	2010 \$'000
<u>Current Expenditure</u>			
Approved Allotment	116,024,631	99,287,620	93,801,027
Actual Expenditure	118,255,946	103,961,361	92,649,223
Over/(Under) the Allotment	2,231,315	4,673,741	(1,151,804)
<u>Capital Expenditure</u>			
Approved Allotment	57,192,000	62,142,536	48,974,572
Actual Expenditure	56,441,503	46,645,236	46,698,873
Over/(Under) the Allotment	(750,497)	(15,497,300)	(2,275,699)
Total Approved Allotment	173,216,631	161,430,156	142,775,599
Total Expenditure	174,697,449	150,606,597	139,348,096
Net Over/(Under) the Allotment	1,480,818	(10,823,559)	(3,427,503)

14. 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 statement as shown on pages 2/2 to 2/6 properly presents the End of Year Budget Outcome and Reconciliation Report (Expenditure) for the year ended 31 December 2012.

# TOTAL EXPENDITURE (2010-2012)

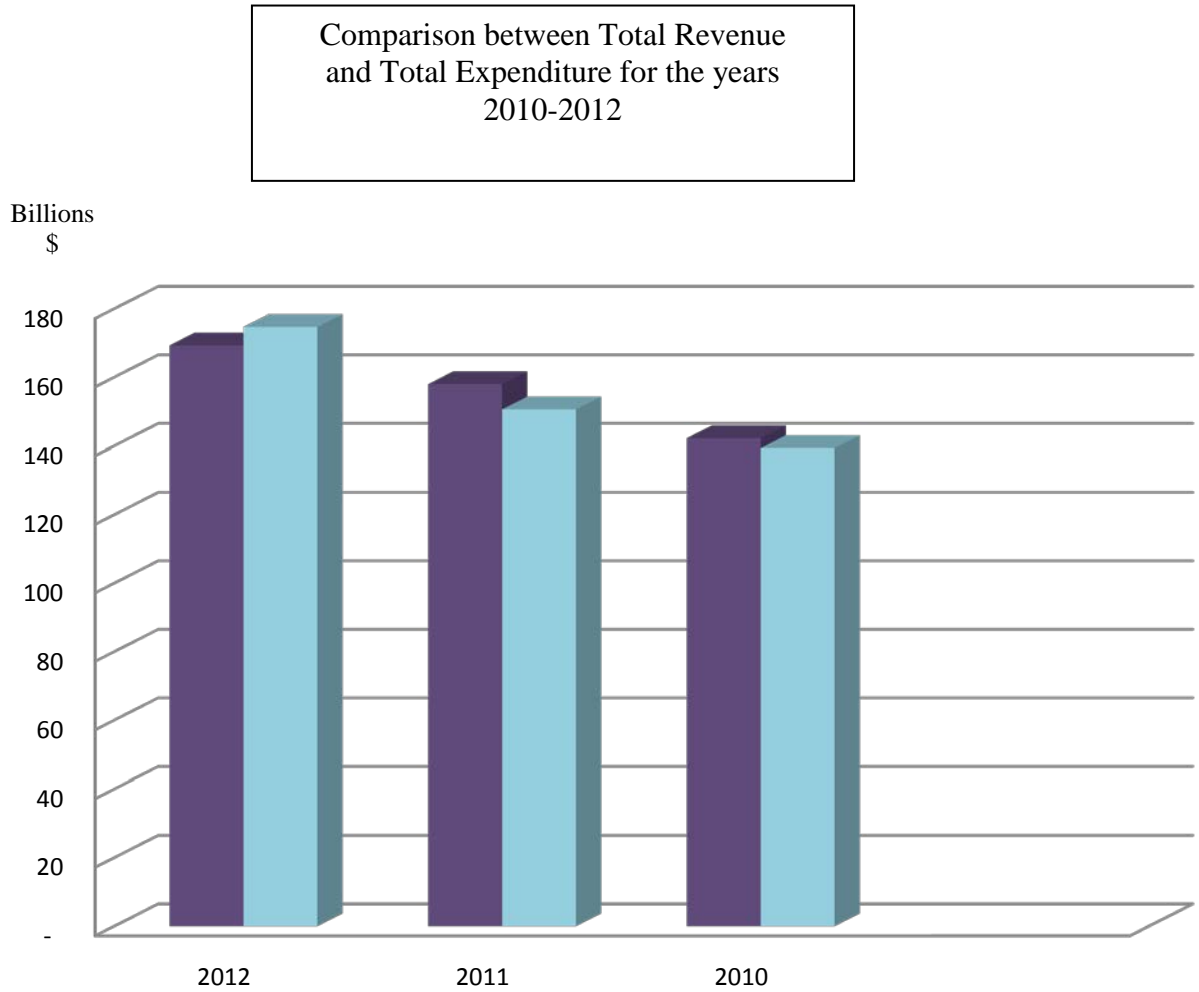
Comparisons between Expenditure and Total Approved Allotment for the years 2010-2012



	\$'000	\$'000	\$'000
App. Allotment	173,216,631	161,430,156	142,775,599
Expenditure	174,697,449	150,606,597	139,348,096

Figure 1

## TOTAL REVENUE vs. TOTAL EXPENDITURE (2010-2012)



	2012	2011	2010
	\$'000	\$'000	\$'000
Revenue	169,287,542	157,978,761	142,224,648
Expenditure	174,697,449	150,606,597	139,348,096

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 2012 is shown on page 2/7. The following table shows the Contingent Liabilities of the Government, as at 31 December 2012:

Name of Government Agency	Lender	Out-standing Liability 2012 \$'000	Out-standing Liability 2011 \$'000	Out-standing Liability 2010 \$'000	Out-standing Liability 2009 \$'000	Out-standing Liability 2008 \$'000
Guyana Transport Services Ltd.	Bank of India	45,022	45,368	51,084	48,115	45,561
Guyana Telecommunications Corporation	ITT World Comm. Inc.	169,047	165,272	160,342	155,423	152,184
Total		214,069	210,640	211,426	203,538	197,745

16. The Ministry of Finance had still not taken steps to have the above liabilities totalling \$214.069M transferred to the Public Debt, in view of the fact that the entities were no longer in existence. These liabilities increased by \$16.324M 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 again recommends that the Ministry of Finance take steps to conduct this analysis so as to determine a way forward. (2012/01)

17. In view of the foregoing observations, I am unable to form an opinion whether the statement as shown on page 2/7 properly presents the Contingent Liabilities as at 31 December 2012.

## 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 № 01610000400. This bank account reflected an overdraft of \$477.974M as at 31 December 2012. 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 2012, a total of eighteen Government bank accounts were listed as inactive. The net accumulated balance of these accounts and other operational accounts (excluding the balances on the bank accounts of special projects) was \$50.485 billion as at 31 December 2012, as compared to a balance of \$58.776 billion as at 31 December 2011. This represents the best available estimate of the cash position of the Government as at 31 December 2012.

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 2012 \$M	Amount 2011 \$M
404	Redemption of Treasury Bills Account	0	0.435
407	Consolidated Fund (New)	(478)	535
400	Consolidated Fund (Old)	(46,776)	(46,776)
401	Deposit Fund	0	0
3001	Non-Sub-Accounting Ministries/Departments	194	306
-	Other Ministries/Departments' Accounts	16,076	13,858
969	Monetary Sterilisation Account	81,469	90,852
	Total	50,485	58,776

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 \$4.140 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 №	Description	Amount 2012 \$'000	Amount 2011 \$'000	Amount 2010 \$'000	Amount 2009 \$'000	Amount 2008 \$'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	157,378	323,233	433,147	676,569	705,174
201340	CARICOM Headquarters Build. Proj.	15,341	15,341	15,341	15,340	15,340
200880	Accountant General	2,193,881	2,193,881	2,194,474	2,204,152	2,196,577
<b>Total Active Accounts</b>		<b>2,366,600</b>	<b>2,532,455</b>	<b>2,642,962</b>	<b>2,896,061</b>	<b>2,917,091</b>
<b>Total Static and Active Accounts</b>		<b>4,140,125</b>	<b>4,305,980</b>	<b>4,416,487</b>	<b>4,669,586</b>	<b>4,690,616</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 \$54.625 billion as at 31 December 2012.

(i) Account № 201110 was established in 1994 through the transfer of \$2.110 billion from the Consolidated Fund to establish an Infrastructural Development Fund (IDF). From the IDF, it was explained 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 2012.

(ii) Account № 200920 with a balance of \$127.138M was also set up in 1994 to meet certain expenses relating to the purchase and installation of the Wartsila engines.

(iii) Account № 200950 (Agricultural Sector Loan) relates to the IDB Loan Agreement № 660-SF/GY, which was entered into in October 1981. The components of this loan included mainly (a) the procurement of agricultural supplies; (b) rehabilitation and maintenance of water control; and (c) the capitalisation of GAIBANK. Given that disbursements on this loan were chargeable to the Public Debt, then the balance of \$77.294M was due to the Consolidated Fund. It should be mentioned that the Government's indebtedness of US\$15M on this loan as at May 1999 was written off as part of the HIPC Initiative.



(iv) The respective balances of \$474.482M and \$55.421M held in accounts №s 201000 and 201010 represented local currency proceeds from a grant approved by the British Government to purchase fuel and lubricants. The Grant was used to pay foreign suppliers, while local purchasers paid the local currency equivalent. This programme came to an end several years ago.

(v) The balance of \$280.914M held in account № 201050 (ARSA A/C) resulted from local currency deposits made by importers under the Agriculture Rehabilitation Project Loan № 839 SF/GY, which was financed by the IDB and 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 № 201090 – SIMAP Phase 2, which reflected a balance of \$213.750M as at 31 December 2012. 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. (2012/02)

23. The old Consolidated Fund bank account № 400 was not reconciled since February 1988. A cash book for the account was reconstructed for the period 1989 to 2003 in order to aid the reconciliation of this account. However, despite attempts by the Accountant General's Department to reconcile the monthly transactions on the account from January 1994, it was found that a proper reconciliation was still not done. In addition, the old 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 it remained static during the years 2010 to 2012 with a balance of \$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 of \$5 billion that was used to open the new Consolidated Fund repaid, then the overdraft would have been reduced to \$26.550 billion at the end of 2012.

*Ministry's Response:* With the advent of the IFMAS in 2004 all reconciliations have been timely and accurate, as such balances in the new Consolidated Fund Bank Account №. 407 can be used as a basis for reliably determining the cash position of the Government. We are however making all efforts to bring closure to the unreconciled position as at December 2003 of the old Consolidated Fund bank account №. 400.

*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. (2012/03)

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, only some Budget Agencies adhere to the circular such as Ministry of Health and Georgetown Public Hospital Georgetown. As a result, the amount of \$4.284 billion representing Miscellaneous Receipts as at 31 December 2012 was understated by an undetermined amount.

*Ministry's Response:* The Ministry of Finance continues 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. (2012/04)

26. 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 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 2012.

**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 2012 by \$13.492 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 2012 \$'000
Ministry of Public Works	17,895,799	14,278,821	3,616,978
Office of the President	7,340,170	4,042,721	3,297,449
Ministry of Agriculture	7,585,607	5,841,001	1,744,606
Ministry of Finance	6,824,800	5,230,460	1,594,340
Ministry of Housing & Water	9,108,100	8,368,010	740,090
Office of the Prime Minister	7,354,900	6,726,960	627,940
Ministry of Education	3,511,230	3,052,492	458,738
Ministry of Home Affairs	2,167,159	1,807,210	359,949
Ministry of Legal Affairs	831,250	472,916	358,334
Ministry of Local Government	1,081,354	751,575	329,779
Ministry of Health	1,709,626	1,527,161	182,465
Ministry of Tourism, Industry & Commerce	431,450	250,485	180,965
<b>Total</b>	<b>65,841,445</b>	<b>52,349,812</b>	<b>13,491,633</b>

*Ministry's Response:* The Ministry of Finance concurs with the recommendation made by the Auditor General and continues to advise all Heads of Budget Agencies to commence early 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. (2012/05)

28. 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 statement as shown on pages 2/15 to 2/19 properly presents the Statement of Expenditure from the Consolidated Fund as compared with the Estimates of Expenditure for the year ended 31 December 2012.

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 2/29 to 2/54, 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.

Description	Wages and Salaries 2012 \$'000	Employment Overhead Expenses 2012 \$'000	Total Expenditure 2012 \$'000	Total Expenditure 2011 \$'000
Ministries and Departments	568,702	203,735	772,437	693,301
Pension and Gratuities	2,927,737	0	2,927,737	2,172,800
Payments to Dependent's Pension Fund	40,766	0	40,766	39,700
<b>Public Debt:</b>				
Internal Principal	1,010,720	0	1,010,720	1,010,113
Internal Interest	2,587,358	0	2,587,358	4,041,024
External Principal	3,641,985	0	3,641,985	3,941,021
External Interest	2,636,778	0	2,636,778	2,422,609
Total	13,414,046	203,735	13,617,781	14,320,568

30. 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 statement as shown on pages 2/20 and 2/29 to 2/54 properly presents the Expenditure in respect of those Services which by Law are directly charged upon the Consolidated Fund for the year ended 31 December 2012.

RECEIPTS AND PAYMENTS OF THE CONTINGENCIES FUND

31. 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....”.**

32. 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.

33. According to the Statement of Receipts and Payments of the Contingencies Fund as shown on pages 2/21 to 2/22, amounts totalling \$4.714 billion were drawn from the Fund by way of thirty-nine 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 seven advances totalling \$95.661M listed below not meeting the criteria.

Ministry/Region	CF №.	Particulars	Amount \$'000
Agency 73: Region №.3 - Programme 735 - Health Services	8/2012	To offset the payment of Security Service for July to December, 2012.	32,220
Agency 73: Region №. 3 – Programme 734 - Education Deliveries	9/2012	To offset payment to security guards for period November to December, 2012 due to inclusion of 16% VAT.	7,453
Agency 72: Region №. 2 - Programme 722 – Agriculture	13/2012	To meet payments for security guards of Programme 2 for the period March 2012 to December 2012. This increase is due to the approval in 2011 by NPTAB for 17 additional guards at Programme 2 – Agriculture for 2012 and was not included in the approved 2012 Budget. This came into effect as of March 2012.	7,622
Agency 72: Region №. 2 - Programme 723 – Public Works	14/2012	To meet payments for security guards of Programme 3 for the period March 2012 to December 2012. This increase is due to the approval in 2011 by NPTAB for 4 additional guards at Programme 3 – Public Works for 2012 and was not included in the approved 2012 Budget. This came into effect as of March 2012.	2,193

Ministry/Region	CF №.	Particulars	Amount \$'000
Agency 72: Region №. 2 - Programme 724 - Education Delivery	15/2012	To meet payments for security guards of Programme 4 for the period March 2012 to December 2012. This increase is due to the approval in 2011 by NPTAB for 71 additional guards at Programme 4 – Education Delivery for 2012 and was not included in the approved 2012 Budget. This came into effect as of March 2012.	28,954
Agency 72: Region №. 2 - Programme 725 - Health Services	16/2012	To meet payments for security guards of Programme 5 for the period March 2012 to December 2012. This increase is due to the approval in 2011 by NPTAB for 28 additional guards at Programme 5 – Health Services for 2012 and was not included in the approved 2012 Budget. This came into effect as of March 2012.	11,519
Agency 31: Ministry of Public Works – Programme 311 – Ministry Administration	31/2012	To offset shortfall due to change in the security firm contracted to provide such service and insufficient fund allocated.	5,700
Total			95,661

34. In addition, examination of the Statements of Receipts and Payments of the Contingencies Fund as at 31 December 2012 revealed that an amount of the G\$615.661M representing total uncleared advance. Included in this amount are amounts totalling G\$536.041M and G\$79.619M representing advances that were not passed by the National Assembly for years 2012 and 2011 respectively as shown below:

Warrant №	Date of Warrant	Ministry/ Department/ Region	Amount G\$'000
4/2012	01.10.2012	Ministry of Home Affairs	105,320
6/2012	01.10.2012	Ministry of Home Affairs	58,666
7/2012	01.10.2012	Ministry of Home Affairs	3,950
8/2012	10.09.2012	Region № 3 Health Services	32,220
9/2012	10.08.2012	Region № 3 Health Services	7,453
11/2012	09.03.2012	Region №.5 - Mahaica/Berbice	3,815
12/2012	09.03.2012	Region №.5 - Mahaica/Berbice	20,356
13/2012	03.09.2012	Region №.2 - Pomerook/Supenaam	7,622
14/2012	03.09.2012	Region №.2 - Pomerook/Supenaam	2,193
15/2012	03.09.2012	Region №.2 - Pomerook/Supenaam	28,954
16/2012	03.09.2012	Region №.2 - Pomerook/Supenaam	11,519
17/2012	07.12.2012	Ministry of Finance	170,400
22/2012	01.10.2012	Ministry of Home Affairs	2,000
23/2012	01.10.2012	Ministry of Home Affairs	30,073
24/2012	01.10.2012	Ministry of Home Affairs	6,500

Warrant №	Date of Warrant	Ministry/ Department/ Region	Amount G\$'000
30/2012	23.11.2012	Ministry of Home Affairs	45,000
<b>Total unclear Advances for 2012</b>			<b>536,041</b>
39	25.10.2011	Ministry of Home Affairs	6,525
41	28.10.2011	Office of the President	25,500
47	11.10.2011	Office of the President	18,494
79	25.12.2011	Ministry of Health	29,100
<b>Total unclear Advance for 2011</b>			<b>79,619</b>
<b>Total unclear Advances as at 31 December 2012</b>			<b>615,661</b>

*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. (2012/06)

35. 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 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 2012.

#### CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT

36. 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.

37. The Statement of Current Assets and Liabilities of the Government for the year ended 31 December 2012 is shown on page 2/23, and is summarised as follows:

	2012 \$M	2012 \$M	2011 \$M	2011 \$M
<b><u>Current Assets</u></b>				
Central Government Accounts	35,575		50,250	
LIS 11 Bank Account	263		317	
Cash at Bank of Guyana in respect of special accounts (2000 Series)	25		12,517	
Cash at Bank of Guyana in respect of Redemption of Treasury Bills Account	0	35,863	0.435	63,084
<b><u>Less: Current Liabilities</u></b>				
Treasury Bills				
90 days	4,481		4,678	
180 & 360 days	82,071		91,639	
	86,552		96,317	
Sugar Industry Welfare, Labour, Rehabilitation, & Price Stabilisation Funds	1,373		1,413	
Miscellaneous Deposits	2,801		2,275	
Dependants' Pension Fund and Sugar Industry Welfare Committee	642	91,368	534	100,539
Net Current Liability		55,505		37,455

38. The sum of \$35.575M shown as Central Government Accounts represented actual bank balances instead of ledger/cash book balances, with the exception of the new Consolidated Fund (Account No. 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 2012 \$M	Amount 2011 \$M
407	Consolidated Fund (New) (Cash book balance)	(15,389)	(7,673)
400	“ “ (Old)	(46,776)	(46,776)
3001	Non-Sub Accounting Min/Dept	194	306
-	Other Ministries/Departments' Accounts	16,076	13,541
969	Monetary Sterilisation Account	81,469	90,852
	Total	35,575	50,250



39. Prior to 2004, funds were released from the Consolidated Fund into the Non-Sub Accounting Ministries and Departments bank account № 3001. This account, which is under the control of the Accountant General's Department, reflected a balance of \$194M at the end of 2012. 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 bank account №. 3001 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. (2012/07)

40. 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 \$81.469 billion as at 31 December 2012. However, the related balance in the Schedule of Public Debt was stated as \$83.632 billion, resulting in a difference of \$2.163 billion.

*Ministry's Response:* The Ministry of Finance indicated that the difference of \$2.163 billion represents unpaid discounts to the Bank of Guyana by the Government of Guyana of \$1.376 billion for 2012, \$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. (2012/08)

41. In view of the foregoing observations, I am unable to form an opinion whether the statement as shown on page 2/23 properly presents the Current Assets and Liabilities as at 31 December 2012.

#### APPROPRIATION ACCOUNTS OF HEADS OF BUDGET AGENCIES

42. The Appropriation Accounts of Heads of Budget Agencies for the year ended 31 December 2012 in respect of the current and capital appropriation for which they were responsible, are shown on pages 2/58 to 2/228. These accounts are subject to the comments dealing with the accounts of Ministries/Departments/ Regions under the relevant sections of this Report.

## RECEIPTS AND DISBURSEMENTS BY HEADS OF BUDGET AGENCIES

43. The Statements of Receipts and Disbursements by Heads of Budget Agencies for the year ended 31 December 2012 are shown on pages 2/229 to 2/246. These statements are also subject to the comments dealing with the accounts of Ministries/Departments/Regions under the relevant sections of this Report.

### STATEMENT OF THE PUBLIC DEBT

44. In accordance with Article 221 of the Constitution, the Public Debt of Guyana and the servicing of that Debt are a direct charge on the Consolidated Fund. In addition, Section 3(1) of the External Loans Act, Chapter 74:08 of the Laws of Guyana, as amended by Order No 31 of 1991, authorises the Government to raise loans outside of Guyana not exceeding \$400 billion. Section 3(6) of the said Act also requires all agreements relating to such loans to be laid before the National Assembly as soon as practicable after the execution of such agreements. During 2012, four loans as shown below, amounting to G\$87.036 billion were contracted and all their related agreements were laid in the National Assembly at the time of reporting.

№	Date of Agreement	Loan Ref.	Donor Agency	Description of Loan	Currency	Amount \$'000	Amount G\$M
1	30.09.2012	4969 GY	IDA	University of Guyana Science & Technology Support Project	SDR	62,000	19,500
2	02.11.2012	-	China	CJIA Loan Extension project	YUAN	825,000	27,079
3	15.10.2012	-	India	Multi Speciality Hospital Project	USD	19,000	3,886
4	01.01.2012	-	Venezuela	Supply crude oil, refined oil products and LPG of up to 5,200 barrels per day on an annual basis	USD	178,831	36,571
Total							87,036

45. The reported Public Debt as shown on pages 2/29 to 2/54 as at 31 December 2012 (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 2012 G\$'000	Total 2011 G\$'000
Unfunded	260,761,566	41,640,636	302,402,202	280,256,985
Funded	0	3,898,537	3,898,537	-
Treasury Bills (90 days)	0	4,496,910	4,496,910	4,705,450
(182 & 365 days)	0	83,631,850	83,631,850	93,887,950
<b>Total</b>	<b>260,761,566</b>	<b>133,667,933</b>	<b>394,429,499</b>	<b>378,850,385</b>

46. Examination of the Public Debt Register revealed that the register was not properly written up in respect of recording of entries therein. As a result, the accuracy, completeness and validity of the Public Debt Register could not be relied on.

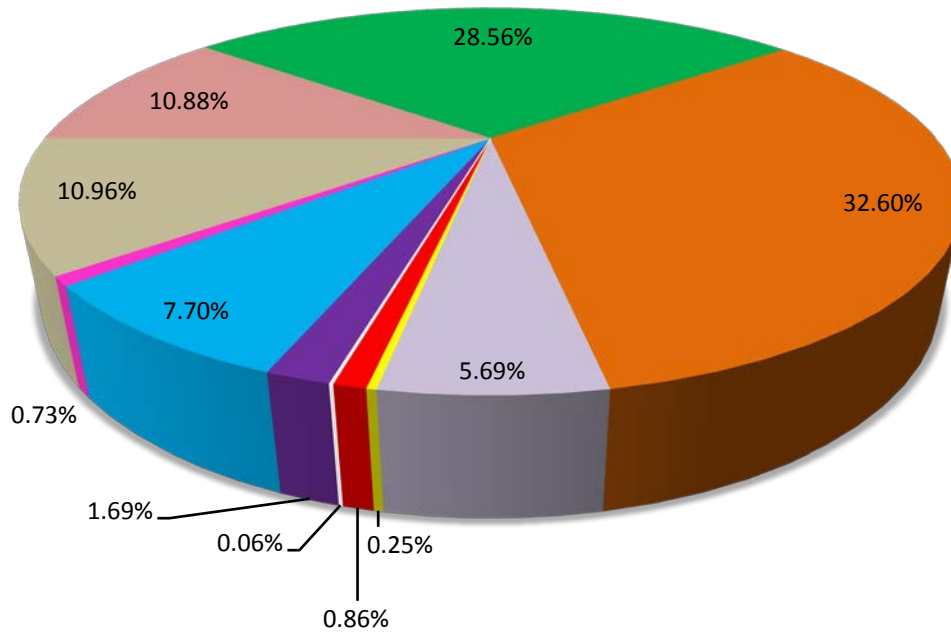
*Ministry's Response:* The Ministry of Finance indicated that efforts are being made to have the Public Debt Register properly maintained.

*Recommendation:* The Audit Office recommends that the Ministry of Finance should take steps to have the Public Debt Register properly maintained, computerised, and carry out monthly reconciliation of its records with those of the Debt Management Division. (2012/09)

47. As can be noted, the total Public Debt as shown at figure 3 stood at G\$394.429 billion or US\$1.929 billion at the end of 2012, as compared with G\$378.850 billion or US\$1.842 billion at the end of 2011, representing an increase of G\$15.579 billion or US\$76M. Expressed as a factor of Current Revenue (\$130.564 billion), the total Public Debt at the end of 2012 was 3.02 times current revenue, compared with a factor of 2.79 at the end of 2011 and 2.82 at the end of 2010.

48. Except for the above observations, in my opinion, the statement as shown on pages 2/29 to 2/54 properly presents the Schedule of Public Debt for the year ended 31 December 2012.

## PUBLIC DEBT- EXTERNAL LOANS



Bulgaria	IDA	USAID	India	China	IFAD	CDB	NPC	Venezuela	IDB	Others	Total
0.25%	0.86%	0.06%	1.69%	7.70%	0.73%	10.96%	10.88%	28.56%	32.60%	5.69%	100%
\$660M	\$2.250B	\$167M	\$4.419B	\$20.084B	\$1.907B	\$28.582B	\$28.365B	\$74.472B	\$85.006B	\$14.850B	260.762B

Figure 3

## SCHEDULE OF ISSUANCE AND EXTINGUISHMENT OF ALL LOANS

49. 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 2/55 reflected a balance of \$7.937 billion at the end of 2012 as detailed below:

Description	Amount 2012 \$'000	Amount 2011 \$'000
Mards Rice Milling Company Ltd.	500,000	500,000
Guyana Airways Corporation	438,930	438,930
Guyana Power and Light	6,952,929	6,952,929
Others	45,516	45,516
Total	7,937,375	7,937,375

50. The recovery of the amount of \$438.930M loaned to Guyana Airways Corporation appeared to be very remote in view of the fact that the Corporation is no longer in existence, while the financial statements of Mard Rice Milling Company Limited were last audited in 2007.

51. Except for the above observations, in my opinion, the schedule as shown on page 2/55 properly presents the Issuance and Extinguishment of all Loans for the year ended 31 December 2012.

## FINANCIAL REPORTS OF THE DEPOSIT FUNDS

52. 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, 2012. The Financial Report of the Deposit Funds for the year ended 31 December 2012 is shown on page 2/56.

*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. (2012/10)

53. 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.

54. The Audit Office was also unable to verify the accuracy of \$1.373 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 to 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. (2012/11)

55. 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 \$12.652 billion representing advances outstanding as at 31 December 2012 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:* With the advent of the IFMAS in 2004 all reconciliations have been timely and accurate, as such balances in the Deposits Fund as at the end of 2012 can be substantiated. In the absence of records prior to January 2004 the Ministry of Finance continues to rely on the agencies records to facilitate reconciliations.

56. In view of the foregoing observations, I am unable to form an opinion whether the schedule as shown on 2/56 properly presents the Deposit Fund as at 31 December.

SCHEDULE OF GOVERNMENT GUARANTEES

57. The Schedule of Government Guarantees as shown on page 2/57 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 \$214.069M 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 2012:

Name of Government Agency	Lender	Out- Standing Liability 2012 \$'000	Out- Standing Liability 2011 \$'000	Out- Standing Liability 2010 \$'000	Out- Standing Liability 2009 \$'000	Out- Standing Liability 2008 \$'000
Guyana Transport Services Ltd.	Bank of India	51,094	45,368	51,084	48,115	45,561
Guyana Telecommunications Corporation	ITT World Comm. Inc.	160,342	165,272	160,342	155,423	152,184
Total		211,436	210,640	211,426	203,538	197,745

*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. (2012/12)

59. In view of the foregoing observations, I am unable to form an opinion whether the schedule as shown on page 2/57 properly presents the Government Guarantees as at 31 December 2012.

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

Account Area - Subsidies and Contributions to Local Organisations

62. The Office continued to inappropriately meet expenditure for the Presidential Guard and Castellani House from the 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 \$252M and \$284M under this subhead over the respective years 2011 and 2012. 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. (2012/13)

63. The sum of \$918.719M was approved during 2012, and amounts totalling \$915.513M were expended. The following statutory entities which were last audited as shown below were 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
Guyana Office for Investment	2011	To plan audit for 2012
Guyana Energy Agency	2010	Finalising audit reports for 2011 and 2012
Guyana Marking Service	2010	Finalising audit reports for 2011 and 2012
Institute of Applied Science & Technology	2010	Finalising audit report 2011
National Communications Network	2009	Field work for the year 2010 completed, and 2011 audit in progress. Received financial statement for 2012
Government Information Agency	2007	Field work completed for 2008, audit in progress for 2009 and audits to be planned for the years 2010 to 2012
Integrity Commission	2011	Audit in progress for 2012

*Office's Response:* The Head of the Budget Agency indicated that the Administration of the Office of the President is 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 the other accounts laid before the National Assembly. (2012/14)

### Capital Expenditure

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

##### Account Area - Information Communication Technology

64. In 2010, an amount of \$846.451M was voted for the Lethem to Providence E-Government Project and the Appropriation Account for the said 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.

65. In relation to the sum of \$777.635M, amounts totalling \$241.551M and \$434.075M were expended in 2010 and 2011 respectively, leaving a balance of \$102.009M as at 31 December 2011. Of the balance of \$102.009M, amounts totalling \$69.709M were expended in 2012 leaving a balance of \$32.300M as at 31 December 2012. The total expenditure as at 31 December 2012 was \$745.335M.

66. The following are the detail of the payments made in 2012:

Description	Amount \$'000
Removal & Re-Installation of Fibre Optic cable at Herstelling, Providence & Farm EBD.	1,454
Equipment & Mini Service & Innager T2000-NE License.	23,415
Repeater station Lot 2 Mabura – Linden.	16,811
Installation of Fibre Optic cable at Mabura – Block 22 Wismar.	6,379
Installation of Fibre Optic cable at Lethem to Providence.	9,170
Submarine crossing of Essequibo river at Kurupukari.	12,470
Bank charges.	10
<b>Total</b>	<b>69,709</b>

67. Amounts totalling \$6.580 billion was approved by the National Assembly in 2012 for (i) construction of wireless and terrestrial networking system from Moleson Creek to Anna Regina, (ii) installation of communication fibre optic networking system from Lethem to Georgetown, (iii) continuation of One Laptop Per Family (OLPF) programme, and (iv) procurement of software, equipment, vehicle and material. During the year, a Supplementary Provision for the sum of \$170M was approved, giving a revised sum of \$6.750 billion. As at 31 December 2012, amounts totalling \$3.530 billion were reflected in the Appropriation Account as total expenditure.

68. Included in the total expenditure of \$3.530 billion, is the sum of \$2.278 billion, which was released for the E-Government project. Of this sum, amounts totalling \$170M were paid into the E-Government project's escrow account, which is kept at a commercial bank. The difference of \$2.108 billion was paid to a foreign supplier for the supply of equipment, as shown in table below:

Description	Amount US\$'000	Amount G\$'000
Long Term Evolution, U2000, Core and Data network	4,734	975,204
Long Term Evolution, M2000 and DNS server	3,333	686,598
Data centre, Microwave and Mini shelter	2,164	445,784
<b>Total</b>	<b>10,231</b>	<b>2,107,586</b>

69. The equipment purchased was verified as having been received and put into use.

70. The difference of \$1.252 billion was expended under the OLPF Programme for the acquisition of 27,000 laptops which were received in 2013. At the time of audit, 4,149 of these were issued, whilst, 2,649 were damaged, and 2,011 were returned to the supplier due to defects. The balance of 18,191 laptops was physically verified as being in the Agency's possession, and was earmarked to be issued. In addition, the matter in relation to the 103 stolen laptops that was previously reported on was still being investigated by the Guyana Police Force.

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

*Recommendation:* The Audit Office recommends that the Head of Budget Agency should follow-up the investigation with the Guyana Police Force. (2012/15)

AGENCY 02  
OFFICE OF THE PRIME MINISTER

Current Expenditure

Prior year matters, which have not been resolved

Account Area - Grants

71. The Office of the Prime Minister (OPM) disbursed \$6.130 billion under this accounting area as subsidies and contributions to four local organizations under its control, as shown in the table below, these organizations are subject to separate audit and reporting.

Local Organisation	Amount Disbursed \$'000	Last Audited	Remarks
Guyana Power & Light Inc.	6,000,000	2012	Entity audit up to date
Lethem Power Company	100,000	2011	Audit for 2012 to be finalised
Mahdia Power Company	15,000	2011	Audit for 2012 in progress
Port Kaituma Power and Light Company Inc.	15,000	2011	Audit for 2012 in progress
Total	6,130,000		

72. As can be noted from the table above, audit reporting on the Guyana Power and Light Incorporated is currently up to date. The 2012 audit of the other three Companies were in progress at the time of reporting. Nonetheless, it was noted that the Ministry took definitive action to have all audit reports issued on its entities prior to the year 2012, laid in the National Assembly.

AGENCY 03  
MINISTRY OF FINANCE

Current Expenditure

Programme 1 – Ministry Administration

Prior year matters, which have not been resolved

Capital Revenue

73. Significant differences were 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 2012 as shown in the breakdown below:

Lending Agency	Public Debt Statement \$'000	Revenue Statement \$'000	Difference \$'000
Caribbean Development Bank	2,146,023	401,106	1,744,917
China	6,766,294	7,024,436	(258,142)
Inter-American Development Bank	10,508,233	9,211,362	1,296,871
IFAD	71,081	50,808	20,273
Venezuela	36,571,144	62,535	36,508,609
IDA	224,252	1,925,174	(1,700,922)
India	908,798	911,538	(2,740)
Other Project Loans	0	5,759,651	(5,759,651)
Total	57,195,825	25,346,610	31,849,215

*Ministry's Response:* The Ministry explained that the Revenue Statement figures are reflective of the recognition of Capital Revenue at posting in IFMAS based on "Dummy transactions entered during the fiscal year, which reflect the current utilization of funds". On the other hand, the Public Debt Statement figures represent disbursements received from the donors. Given that these recordings are done at different times and at different exchange rates these differences are expected.

### Other Matters

74. During the period under review amounts totalling \$324.765M were received from the Guyana Lotteries Company and deposited into account № 3119. Payments totalling \$160.460M were made during the 2012 to meet expenditure as shown below:

Ministry	Amount G\$'000
Ministry of Culture - Mashramani etc.	138,245
National Communication Network	9,500
Hinterland Sports Coordination	5,000
Guyana Teacher's Union	2,500
Alpha United Football Club	2,000
Funding for Guyana Football team	1,651
Tipperary Hall	1,000
Fees and Administrative Expenses	564
Total	160,460

75. The above expenditure was within the National Sectors 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. The last set of audited accounts of the Guyana Lottery Commission was for the year 2012.

76. 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*

77. The audit of National Industrial and Commercial Investments Limited (NICIL) operations as a Company has been completed for the years 2002 to 2011, while the audit of 2012 is being finalised.

78. With respect to the audit of NICIL's consolidated financial statements, these have been completed and reports issued up to 2006. Draft consolidated financial statements for the years 2007 to 2011 were submitted and the audits are in progress. However, their completion and issuance are dependent on the finalisation of the audits of the individual entities as shown in the following table. Also, included in the table are the entities that are up to date.

Entity	Year of Last Audit Report	Remarks
Guyana World Cup Inc.	2006	Audit to be finalised for 2007
Guyana National Shipping Corporation Ltd.	2010	Audit to be finalised for 2011 & audit in progress for 2012
National Communications Network	2009	Audits to be finalised for 2010 & 2011 Audit to commence for 2012
Linden Electricity Company Inc.	2008	Audits to be finalised for 2009 to 2011
Guyana National Cooperative Bank	2010	Audit to be finalised for 2011
Guyana National Newspapers Ltd.	2011	Audit in progress for 2012
Lethem Power Company	2011	Audit to be finalised for 2012
Aroaima Mining Company	2011	Company closed in March 2011
Kwakwani Utilities Inc.	2011	Audit in progress for 2012
Atlantic Hotel Inc.	2012	Entity audit up to date
Guyana National Printers Ltd.	2012	Entity audit up to date
The Guyana Oil Company Ltd.	2012	Entity audit up to date
Property Holdings Inc.	2012	Entity audit up to date
Linden Mining Enterprise Ltd.	2012	Entity audit up to date
Guyana Power and Light Inc.	2012	Entity audit up to date
Guyana Electricity Corporation	2012	Entity audit up to date

### Programme 2 – Government Accounting Administration

79. The process of clearing conference advances is one that is ongoing within the Accountant General's Department. Thus in an effort to bring closure to this matter this department continues to be involved in a joint reconciliation with the respective Agencies, since it is incumbent on the latter to ensure that the public officers within their employ submit the necessary clearance documents. The Status report on Conference Advances as at 18 September 2013 is as follows:

Period	No of advances	Amount \$'000
2004-2009	63	12,215
2010	61	43,576
2011	67	32,570
2012	175	80,198
Total	366	168,559

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

*Recommendation:* The Audit Office recommends that the Ministry continue in its efforts to have the outstanding advances cleared, and implement systems to have future advances cleared within the stipulated time frame. (2012/16)

80. 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 and the matter is ongoing in the Courts.

81. On 2 January 2013, a check at the Receipts and Payments Section revealed that fifty-three stale dated cheques totaling \$5.561M which were payable to individuals and other entities for the period under review were still on hand.

Year	No. of Cheques	Amount \$'000	Remarks
2011	8	914	Personal Cheques
2012	27	2,775	Personal Cheques – Ministries: Amerindian Affairs, Finance
2012	18	1,872	Company Cheques – Ministries: Tourism, Housing, Local Government, Foreign Affairs etc.
Total	53	5,561	

*Ministry’s Response:* The Ministry explained that the personal cheques mentioned in the report represent uncollected gratuity payments such as recomputations. The Accountant General’s Department, in an effort to have the cheques dispatched, is currently in the process of making contact with the individuals involved. The Department is currently conducting due diligence checks on the payment vouchers that are directly connected to the Company cheques.

*Recommendation:* The Audit Office recommends that the Accountant General’s Department, continue in its effort to have the cheques dispatch and carrying out the due diligence checks on the payment vouchers that are directly connected to the company cheques. (2012/17)

#### Integrated Financial Management and Accounting System

82. 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 Ministry of Finance through the Accountant General’s Department had also implemented an Integrated Financial Management and Accounting System (IFMAS).

83. 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 of which seven are operational, and the Purchasing and Asset & Inventory still to be operational.

84. The above system has contributed to a more efficient accounting system and has several advantages over the previous manual system of operation, such as, the avoidance of over spending, reduction in the processing time, and generation of timely reports, among others. The system also operates a single bank account, which was reconciled for the period under review. However, it should be noted that, despite the issuance of Accountant General's Department circulars on various aspects of operation of the IFMAS, a number of Agencies continued to experience problems, such as:

- (a) Non-maintenance of essential records by several Agencies, which was due to high turnover of staff; and
- (b) Inconsistency of data input into the system.

*Ministry's Response:* The Ministry explained that this situation is expected to improve, since the operationalisation of the Ministry's Audit Department would facilitate the conduct of Agency checks thereby ensuring compliance with existing record keeping standards. Additionally, the Department continues to focus on training as a means of ensuring consistency in the actions and interactions of the various functional classes within the Integrated Financial Management and Accounting System (IFMAS).

*Recommendation:* The Audit Office recommends that the Department continues to focus on internal controls and training as a means of ensuring the above observations can be reduced or eliminated. (2012/18)

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

85. 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.



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

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

87. 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.

*Ministry's Response:* The Ministry explained that consultations are currently taking place with representatives of the private sector organizations with a view to appointing a private sector representative to fill the vacant position on the Board.

*Recommendation:* The Audit Office recommends that the Ministry make every effort to appoint this individual as soon as possible as to ensure that the National Board operates at its full complement. (2012/19)

88. 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 of 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.

*Ministry's Response:* The Ministry explained that the advice of the Attorney General is currently being sought.

*Recommendation:* The Audit Office recommends that the Ministry follow up with the Attorney General so as to ensure that the District Boards are created. (2012/20)

89. 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.

90. 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.

*Ministry's Response:* The Ministry explained that:

- a. The Public Procurement Commission has not yet been established. Consequently, the National Board, as provided for under Section 17(2) of the Procurement Act 2003, has taken on the responsibility for:
  - making regulations governing the procurement of goods and services;
  - determining the forms of documents for procurement;
  - reporting to the Minister on the effectiveness of the procurement system; and
  - policy assistance, capacity building and monitoring functions. These functions include:
    - issuance and dissemination of the Act, Regulations, directives, procedures, standard bidding documents etc;
    - capacity building and organizing and delivering training programmes;
    - creation of a management information systems (MIS); and
    - creation of an Internet Website to give publicity to contract awards and to disseminate information about public procurement.
- b. With respect to the making of Regulations, the National Board has examined and reviewed certain aspects of the Procurement Act and its Regulations and has identified and reported on areas to be addressed through the Regulations to make the procurement system more effective. These include the following:
  - debarment (Section 17 (1)(f) and (3) of the Procurement Act); and
  - increases in the threshold limits, for Regional/Ministerial/Agency Tender Boards (Schedule 1 of the Regulations)

- c. A consultancy firm was contracted to draft Regulations under the Act regarding the adjudication of debarment proceedings and examine and make recommendations on revisions to the Regulations, with a view to increasing the threshold limits. The firm has completed draft Regulations covering the above-mentioned areas. The draft Regulations are currently being examined before they are approved and brought into effect.

*Recommendation:* The Audit Office recommends that the Ministry continue in its efforts to make certain that a Commission is in place in keeping with Procurement Act. (2012/21)

91. 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 National Procurement and Tender Administration (NPTA) 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 \$15 million during the period under review.

*Ministry's Response:* The Ministry explained that the National Board will continue to do all in its power to ensure compliance regarding the requirements under Section 11 (1) of the Procurement Act 2003 and Part II of its Regulations. As such, a circular was issued by the NPTAB, reminding Agencies of their obligation under the Act to report to the NPTA, all contracts exceeding \$200,000, awarded by those entities and in the manner prescribed by the Act and its Regulations. At present, only contracts for which Cabinet has given its no-objection are published on the NPTA's website. It should be noted that contracts involving national security are not posted on the website.

*Recommendation:* The Audit Office recommends that all procuring entities and NPTA comply strictly with the requirements of the Procurement Act. (2012/22)

GUYANA REVENUE AUTHORITY

Customs & Trade Administration

Prior year matters, which have not been resolved

92. 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 PIDs 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. However, during the year 2012 only two PIDs were outstanding.

Year	Outstanding PIDs
2004	55
2005	1
2006	18
2007	1
2012	2
Total	77

*Administration's Response:* The Administration indicated that these matters are currently being addressed by Guyana Revenue Authority's Legal Services Division. Letters were sent to banks to escheat bonds for companies with active bonds. Recommendations are being made for remission of taxes by the Commissioner General for Government Agencies which do not have bonds. However, it should be noted that the amount of outstanding PIDs has drastically reduced due to the implementation of better controls and more stringent measures.

*Recommendation:* The Audit Office continues to recommend that the Customs and Trade Administration continue its efforts to clear all outstanding PIDs. (2012/23)

93. Examination of the Seizures Register revealed that there were 734 seizures during the period 2005 to 2010. In June 2013, these files still remained outstanding. Whilst for the year 2012, there were 212 recorded seizures of which 211 were cleared. The table below illustrates the status of the seizure files:

Year	N <sup>o</sup> . of Seizures	N <sup>o</sup> . 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
2012	212	211	1
Total	946	872	74

*Administration's Response:* The Administration continues its effort to locate outstanding files for 2005 to 2010.

*Recommendation:* The Audit Office again recommends that the Customs and Trade Administration continue its efforts to locate and present all outstanding files for audit scrutiny. (2012/24)

94. The delay in processing seizures can result in the deterioration of the related goods and subsequent loss in revenue. In 2012, amounts totalling \$65.411M, \$19.505M and \$42.629M were collected as additional duties and taxes, fines & conveyances and sale of seizures respectively.

*Administration's Response:* The Administration indicated that the Auditors' comments are noted. Efforts are being made to prevent recurrences of such situations. Currently, seizures are disposed of periodically to prevent revenue loss.

95. 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 the incompleteness. Audit examination of the Ships' Rotation Book kept at Customs House, revealed that in 2012, 1,185 vessels came into Port Georgetown however, only 916 were completed and submitted to the filing room. The table below gives details of the remaining 269 files to be completed. Similarly, there were 176 files not closed for 2011.

Agent	№ of Outstanding Ship Files
J.F.L	89
G.N.I.C	38
D.S.C.L	61
G.N.S.C	4
Muneshwar's	8
Customs Boat House	60
Others	9
Total	269

*Administration's Response:* The Administration indicated that for the year 2011, 487 ship files were opened and 311 were not closed. These files are not closed for various reasons which are included in the forty-two days reports, duly prepared by the entity detailing the reasons ship files have not been closed. GRA is committed to ensuring that files are closed and the Department is not affected.

*Recommendation:* The Audit Office recommends that efforts be made to have all ship files closed within the stipulated time frame. (2012/25)

96. 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 the Guyana Revenue Authority is currently working with Law Enforcement to dispose of the vehicles in accordance with Section 123 of the Customs Act, Chapter 82:01.

*Recommendation:* The Audit Office recommends that the Administration take immediate action in accordance with the Customs Act to dispose of the goods. (2012/26)

97. An examination of the Revenue Statements revealed that amounts totalling \$59.739M and \$60.164M were collected as overtime fees from merchants for the years 2011 and 2012 respectively. However, examination of the Demand Register kept at the Guyana Revenue Authority and the returns submitted by the outstations revealed that amounts totalling \$54.413M and \$30.756M (as shown in the table below) were collected from merchants for the respective years. This resulted in differences of \$5.326M and \$29.408M for 2011 and 2012 respectively.

Collection of Revenue from Merchants for 2012

Agency	No of Payment	Amount \$'000
J.F.L	503	16,658
G.P.O.C	20	640
D.S.C.L	85	3,726
G.N.I.C	142	4,275
Muneshwar's	63	1,470
G.N.S.C	171	3,681
LTCO	1	59
Q-TREX	5	247
Total	990	30,756

98. In a related matter it was observed that demand notices totalling \$11.009M was sent to the various wharves and at the time of reporting these demands were not honoured as shown in the table below:

Agency	No of Payment	Amount \$'000
J.F.L	332	10,669
G.N.I.C	15	340
Total	347	11,009

*Administration's Response:* The Administration indicated 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. A perusal of the demands register revealed that \$26.928M was paid for the year 2012. However, there is an outstanding amount of \$11.009M. The Guyana Revenue Authority duly maintains documents in relation to demands. However, some merchants stated that the outstanding figures for the demands issued were repeated and those were already paid. Hence, Guyana Revenue Authority's figures and that of the merchants are not reconciling. GRA is awaiting documentation from those merchants to prove that payments were already made. Systems are being implemented to ensure all outstanding demands are paid.

*Recommendation:* The Audit Office recommends that the Administration continues its efforts to reconcile these outstanding amounts, with a view of recovering all outstanding payments. (2012/27)

## Internal Revenue

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

99. 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, 16 instances were observed where the Forms II Returns were neither examined nor reconciled. In addition, twenty-five instances were observed where Forms II totalling \$13.942M were greater than the assessed Forms V. Ten instances totalling \$34.750M were also observed where the Forms V were greater that the Forms II.

*Department's Response:* The Department explained that significant progress has been made since the audit, 370 of the 494 Forms II have been examined and reconciled. Efforts are ongoing to complete the remaining sixteen Forms II. In the twenty-five instances, twenty-four have been resolved while the Department is currently examining the remaining one. Of the ten instances, six have since been reconciled, while the department is awaiting information from four employers to reconcile the Forms V and Forms II.

*Recommendation:* The Audit Office again recommends that the Department reconcile these on a timely basis so that differences can be readily identified, clarified and corrected. (2012/28)

### Value Added Tax (VAT) – General

100. For the year 2011, 28,379 returns were submitted to the VAT Department and of this amount, 901 returns were queried. However, as at 21 June 2012, these returns were not entered into TRIPS. During the period under review, 29,733 returns were submitted to the VAT Department and of this amount, 302 returns were queried. However, as at 30 July 2013, 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 434 whilst the current figure for 2012 stands at 353 due to late submissions for 2012.

*Recommendation:* The Audit Office again recommends that the Department ensure that all returns are entered into TRIPS. (2012/29)

101. The Department is still experiencing difficulties in having all delinquent self-employed persons comply with the requirements of the Income Tax Act. 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. However, in 2012, 65,174 active persons were identified as self-employed. Collection of Income tax and its penalties amounted to \$3.375 billion an increase of 41%. During the period under review, a total of 29,729 returns were filed. As a result, 35,445 taxpayers did not file returns and only 10,671 demand notices were sent. Figure 4 represents the collection of self-employed taxes as compared with other taxes.



# INTERNAL REVENUE PAID INTO THE CONSOLIDATED FUND FOR 2012

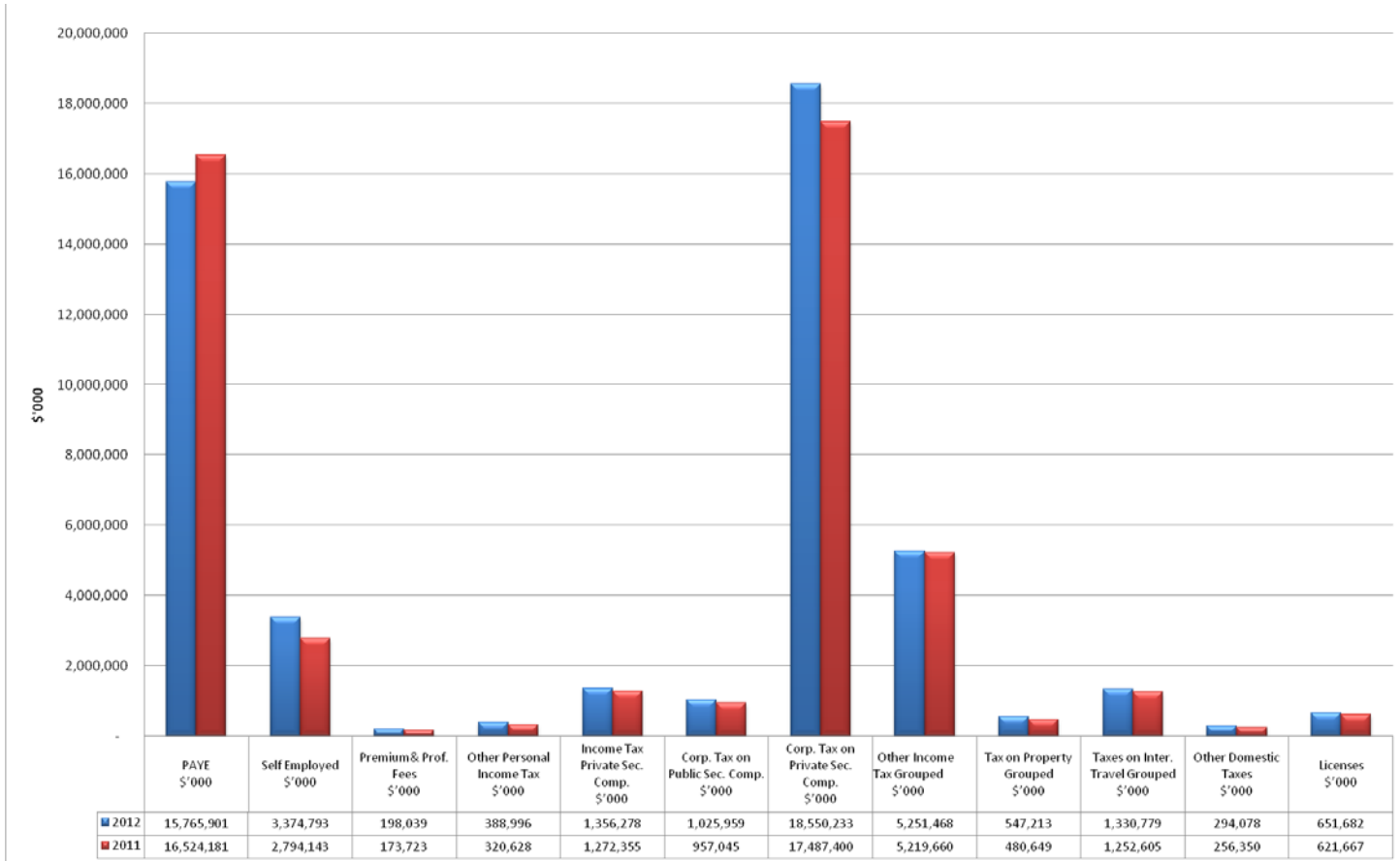


Figure 4

*Department's Response:* The Department explained that demands for outstanding income tax returns are issued to non-compliant taxpayers on a daily basis and efforts are being made to ensure these taxpayers comply with their tax obligations. In addition, assessments in absence of returns submitted are sent to non-compliant taxpayers and chronic defaulters are sent to the Legal Division for legal action to be instituted.

*Recommendation:* The Audit Office again recommends that the Department pursue all avenues possible to maximise the collection of revenue. (2012/30)

102. With respect to Professional Fees collected there was an increase of \$1.020M from 2011 to 2012. During 2012, 164 applications for Professional Certificates were received of which 148 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 indicated that the comments are noted.

*Recommendation:* The Audit Office recommends that the Department take appropriate action against defaulting professionals in order to have this situation corrected. (2012/31)

103. During the year 2011, the Authority had identified 2,314 companies (including partnerships and other non individual entities) as being active while 914 Corporation Tax Returns were filed. It should be noted that charges were instituted against defaulting companies for 2011. In 2012, 2,553 companies were registered and active, and 634 tax returns were filed for the year. During the year, only 289 demand notices were issued to defaulting companies for outstanding tax returns.

*Department's Response:* The Department explained that pursuing defaulting companies is an ongoing activity and efforts are being made to ensure all defaulting companies comply with their obligations to file outstanding tax returns and make payment on the basis of the returns filed. In addition, assessments in absence of returns submitted are sent to non-compliant taxpayers and chronic defaulters are sent to the Legal Division for legal action to be instituted.

*Recommendation:* The Audit Office recommends that the Department rigorously follow-up on these outstanding matters. (2012/32)

104. 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. During 2011, 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. In addition, the register showed four airlines which made payments after their stipulated due dates, for which, penalty payments totalling \$2.174M were not recorded.

*Department's Response:* The Department explained that the auditors' observation is correct with respect to the year 2011, the records show that one airline has outstanding penalty. This airline closed its operations in March 2012 due to financial difficulties and it may be impossible to recover penalties outstanding. Two airlines failed to remit penalty demanded for the year 2010 and the matters were referred to the Legal Division. One airline paid the outstanding tax on May 28, 2012, however the other airline no longer operates out of Guyana. In respect of the year 2012, the Commissioner-General waived penalty outstanding for two airlines that has never paid taxes after the due date. One airline closed operations in November, 2012 due to financial difficulties and the penalty outstanding may not be possible to recover. The other airlines has total penalty of \$517,295 outstanding.

105. 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. 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. In 2012, the amount of \$684.189M was collected in respect of Travel Voucher Tax. In addition, the database recorded thirty-eight instances totalling \$267.882M which were not recorded in the register. It should be noted, in these instances that Travel Voucher Tax Returns /Schedules were not presented for audit examination.

*Department's Response:* The Department explained that its management acknowledges the findings of the Auditors. However, it must be noted that in the five instances highlighted where the TVT schedules did not reflect the value of the tickets, the airline did not include the base fare of each ticket on its TVT schedule. In the fifteen and thirty-eight instances noted in the report, this situation is attributed to Airlines not submitting their complete schedule(s). However, visits were conducted and subsequently letters were issued in order to finalize the examination.

*Recommendation:* The Audit Office again recommends that the Department deal with this outstanding matter urgently and that the relevant penalties be imposed against defaulting airlines. (2012/33)

106. During 2011, an examination of the Objections and Appeals Register revealed that there were approximately 422 cases totalling \$175.6M representing Tax in Dispute and \$3.4M for penalties yet to be finalised. Similarly, during 2012 of the 327 cases received, eighty-two cases totalling \$270.6M representing Tax in Dispute and \$8.8M for penalties were yet to be finalised. The table below illustrates the status of the cases.

Year	№ of cases Received	№ of cases to be finalised as at 30.06.2013	Taxes in Dispute \$'M	Penalties \$'M
2008	1,388	84	119.0	1.6
2009	762	29	17.6	2.6
2010	961	88	2,932.3	8.0
2011	422	122	175.6	3.4
2012	327	82	270.6	8.8
Total	3,860	405	3,515.1	24.4

*Department's Response:* The Department explained that work is ongoing in this area.

*Recommendation:* The Audit Office recommends that the Department continues its efforts to finalise the outstanding objections. (2012/34)

107. In 2012 there were a total of 4,569 registered premises for Georgetown, East and West Bank, East and West Coast Demerara, Linden and East Bank Essequibo. Of this amount 3,605 did not renew their licences. The details are as follows:

Type of Business	№ of Defaulters	Average Licence Fees \$	Total \$'000
Liquor	333	5,375	1,790
Spirit Shop	76	2,750	209
Hotel	60	6,250	375
Member's Club	42	1,500	63
Off Licences Shops	979	1,350	1,322
Malt & Wine	1,983	750	1,487
Chinese Malt & Wine	132	750	99
Total	3,605		5,345

108. In the absence of information on the status of the 3,605 defaulters, it could not be determined whether licences totalling \$5.345M were due for renewal. There was a similar situation in 2011 relating to 6,203 defaulters.

*Department's Response:* The Department explained that the registers were updated in respect of the registered premises for Georgetown, East and West Bank, East and West Coast Demerara, Linden and East Bank Essequibo. However efforts are being made to reconcile LRO records with the records of Region №. 2 to ascertain the active businesses registered with the Liquor Licencing Board.

109. Audit examination of the Trade and Miscellaneous Licences Registers for Region №. 4 revealed a total of 1,740 registered businesses purchased licences for the year 2012. However, we could not determine the amount of businesses which purchased licenses, from the other outlying regions.

*Department's Response:* The Department explained that the comments are noted.

*Recommendation:* The Audit Office recommends that the Department implement and maintained registers for all negligent businesses in the country. (2012/35)

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

##### Value Added Tax

110. Audit examination of deposit slips presented, reflected gross revenue collected and deposited for the year 2012 totalling \$63.296 billion. However, the revenue statement reflected amounts collected totalling \$61.389 billion, resulting in a difference of \$1.907 billion.

*Department's Response:* The Department explained that there are instances where taxpayers would make payments for VAT in addition to other tax payments with a single cheque. These would normally be deposited into the VAT Revenue AC which would explain the variance.

*Recommendation:* The Audit Office recommends that the Administration ensure that all revenues are deposited to their appropriate bank account. (2012/36)

111. Audit checks of the TRIPS reflected refunds to local taxpayers totalling \$3.631 billion, while the supporting records reflected \$4.338 billion resulting in a difference of \$707M.

*Department's Response:* The Department explained that the initial investigations reveal that there are unposted refunds of \$546M, mainly due to insufficient credits in TRIPS preventing payments from being posted to taxpayers accounts. The difference is being investigated.

*Recommendation:* The Audit Office recommends that the Administration seek to ensure that all refunds are posted to TRIPS. (2012/37)

##### Internal Revenue

112. Audit checks were made against the Tributors Tax register and the TRIPS database. A computation of the register revealed a total of \$40.788M, while the database totalled \$74.419M, resulting in an unexplained difference of \$33.631M. In addition, there were seventy-five instances totalling \$35.390M where payments made by taxpayers were not entered into the register.

*Department's Response:* The Department explained that the comments are noted. Examinations are still in progress in order to reconcile the records. With respect to the seventy-five cases identified, examinations are still ongoing, letters were sent out to taxpayers, but no response was received. In most instances, the taxpayers reside outside of Georgetown. Follow up contacts were made with the taxpayers via telephone and letters.

*Recommendation:* The Audit Office recommends that the Department put systems in place to ensure that all payments are accurately recorded in the register and there is reconciliation between the register and TRIPS. (2012/38)

AGENCY 04  
MINISTRY OF FOREIGN AFFAIRS

Prior year matters, which have not been resolved

*Matters Common to Overseas Missions*

113. Unspent balances approximating G\$39.010M that existed at 31 December 2012 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	24.04.2013	10,138.59	2,071
Guyana Embassy, Washington	23.05.2013	29,430.85	6,011
Guyana Consul General, New York	05.06.2013	29,489.00	6,053
Guyana Embassy, Paramaribo	29.05.2013	4,068.00	831
Guyana Consulate, Nickerie	06.06.2013	2,844.00	581
Guyana High Commission, Ottawa	16.05.2013	19,939.00	4,080
Guyana Consul General, Toronto	30.07.2013	9,656.00	1,972
Guyana High Commission, London	20.05.2013	10,554.53	2,156
	23.05.2013	2,252.31	460
Guyana High Commission, Venezuela	14.06.2013	2,735.67	558
Guyana Embassy, Barbados	Not refunded as at July 2013	16,960.77	3,464
Guyana Embassy, Brasilia	31.05.2013	52,353	10,693
	05.06.2013	394	80
Total			39,010

*Ministry's Response:* The Head of the Budget Agency indicated that the Missions are reminded on a regular basis of the requirement 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. (2012/39)

114. The main bank accounts of the Missions listed in the table below were affected by a number of outstanding advances totalling \$26.978M, 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 US\$	Amount G\$'000
Guyana Embassy, Washington	47	113,904.00	23,265
Guyana's Permanent Mission to the UN	6	6,171.04	1,260
Guyana Consulate, Brasilia	3	12,008.55	2,453
<b>Total</b>			<b>26,978</b>

*Ministry's Response:* The Head of Budget Agency indicated that the Statements of Expenses amounting to G\$26.978M 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. (2012/40)

115. The Guyana Consulate, Toronto did not remit its monthly revenue collections on a timely basis to the Consolidated Fund as shown below:

Overseas Mission	Period	Date paid over	Amount US\$
Guyana, Consulate, Toronto	January – February 2012	28.03.2012	24,654
	March – April 2012	10.07.2012	28,694
	May – June 2012	09.08.2012	23,846
	July – August 2012	02.11.2012	27,494
	September – October 2012	10.01.2013	23,189
	November – December 2012	07.05.2013	20,074

*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. (2012/41)

AGENCY 11  
GUYANA ELECTIONS COMMISSION

Current Expenditure

Prior year matters, which have not been resolved

116. The Commission continued to be in breach of the Stores Regulations, as the stores at Coldingen continued to be cluttered with items that had become obsolete and unserviceable. A physical verification of the items at the stores revealed that:

- (a) bin cards were not updated;
- (b) several significant differences were observed between the bin card balances and actual stock on hand;
- (c) unserviceable items were generally kept with other items of stock, instead of in a separate storage facility; and
- (d) there were large quantities of old/expired stock on hand that suggested that stock was issued on a “last in, first out” basis rather than “first in, first out”.

*Commission’s Response:* A list of obsolete items was submitted to the Finance Secretary seeking approval to write off these items.

- (a) the Commission has begun updating the relevant bin cards. This work was previously delayed because GECOM was faced with the preparation for the 4th cycle of continuous registration at the time of the audit. This exercise will conclude in November 2013;
- (b) difference observed will be reconciled at the end of the exercise;
- (c) when approval is granted by Finance Secretary all unserviceable items will be disposed in the approved manner; and
- (d) the Commission’s policy on issuing stock is “first in first out” (FIFO). These were bought many years ago and have expired.

*Recommendation:* The Audit Office recommends that the Commission (a) take the necessary steps to follow up with the Finance Secretary to have all obsolete and uneconomical assets disposed of in the approved manner; and (b) complete the reconciliation exercise so that your Stores record could be updated and submitted for audit inspection. (2012/42)



117. 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. This matter was referred to legal personnel who advised that “GECOM may therefore be statute barred from pursuing any action against ACME to recover monies owed since the time for bringing a cause of action has lapsed, and no acknowledgement of the debt, nor was any subsequent payment made to GECOM by ACME”. In the circumstance, a request for a write off of these amounts should be made to the Finance Secretary.

*Commission's Response:* The GECOM has exhausted the legal avenues and will write to the Finance Secretary by the third week of September 2013 for the items to be written off.

*Recommendation:* The Audit Office recommends that the Commission prepare and submit a losses report to the Finance Secretary to have the losses written off. (2012/43)

118. At the time of reporting, four advances totalling \$1.020M 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. However, the Head of Budget Agency explained that no approval to write off the debt has been granted to date;
- 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. In view of the fact that the two officers and the CEO are no longer employed by the Commission, a request for a write off of these amounts should be made to the Finance Secretary; and
- An advance of \$500,000 which was uplifted on 8 June 2006 by a senior management official and was reportedly stolen after the fire on 9 September 2006, which had occurred three months following its receipt. The advance was for the sole purpose of offsetting Elections expenses in that year. This matter was reported to the Police and they have since advised there are no new developments in this matter and the matter is being treated as closed.

*Commission's Response:* The Commission will write the Finance Secretary for an update on this matter.

*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, and pursue the approval of the Finance Secretary to write off the losses. (2012/44)

119. During 2012, a total of five payment vouchers for expenditure amounting to \$442,149 were not presented for audit examination. In addition, twenty-eight payment vouchers totalling \$2.428M relating to 2011 remained outstanding at the time of reporting in July 2013. 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 monies spent.

*Commission's Response:* The Commission continues to pursue the previous year missing vouchers and has implemented a system to avoid the recurrence of missing vouchers.

*Recommendation:* The Audit Office recommends that the Commission take all necessary measures to locate the missing payment vouchers, while reviewing the controls exercised over all vouchers, so that corrective action could be taken to ensure that vouchers are properly secured for audit and the retention period. (2012/45)

#### Account Area - Payroll

120. A sum of \$98,318 including deductions totalling \$25,453 was overpaid to one officer during 2012. Similarly, overpayments of salaries totalling \$241,864 which included deductions amounting to \$98,906 were still not recovered in respect of two officers for 2011.

*Commission's Response:* The Commission has addressed the issues of the overpayment of salaries through the implementation of a system of reporting from the field to the Head Office. The Commission has written the officers who were over paid.

*Recommendation:* The Audit Office recommends that the Commission make every effort to locate the overpaid persons and engage deduction agencies, with a view to recovering the amounts overpaid. (2012/46)

#### Other Matters

121. The Guyana Elections Commission did not entirely adhere to the stores accounting procedures, specifically Section 24 of the Stores Regulation 1993, with regards to the maintenance of master and sectional inventories. A master inventory was not maintained for the entire year, while sectional inventories were not maintained for all departments and/or sections within the agency. In addition, where sectional inventories were maintained, these were not updated to record items acquired during the reporting period. Further, it was noted that even though the assets were marked to properly identify them as property of GECOM, it was impossible to determine the year of purchase.

*Commission's Response:* The Commission has a master inventory but the shortage of staff has affected the smooth functioning of the stores and the execution of updating the master inventory. Also, the work on the sectional inventories has commenced and will conclude by the end of November 2013. The Commission has reviewed the marking system for assets and will conclude this exercise by December 2013.

*Recommendation:* The Audit Office recommends that the Commission take immediate steps to ensure that the Stores Regulations as it relates to the maintenance of inventories and marking of assets is complied with in every respect. (2012/47)

### Capital Expenditure

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

122. Eleven digital cameras were reported stolen from the Elections Commission Stores in 2005. The matter was handed over to the Commissioner of Police for investigation. However, to date it has not been finalised since the Commission is still awaiting the final Police Report.

*Commission's Response:* The Commission has written to the Guyana Police Force (letter dated 22 August 2013) seeking a final report on the matter.

*Recommendation:* The Audit Office recommends that the Commission 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. (2012/48)

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

123. At the time of reporting in September 2013, there were two cheques in respect of the construction of the GECOM registration Office, Lethem which were still on hand at the Commission as shown below:

Cheque Date	Cheque No	Payee	Amount G\$'000
24/12/2012	05-309150	Clarence Gordon	133
27/12/2012	05-310306	Project Design & Const.	1,109
Total			1,242

*Commission's Response:* The cheque for C. Gordon has been updated and payment will be effected shortly. However, works are still ongoing on the construction of the GECOM Registration Office Lethem, by Project Design & Construction.

*Recommendation:* The Audit Office recommends that the Commission comply with the requirements of the FMA Act 2003 as it relates to the refund of unspent balances to the Consolidated Fund. (2012/49)

AGENCY 13  
MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT

Prior year matters, which have not been resolved

*Account Area - Project Development & Assistance*

124. The sum of \$282M was voted for capital subventions to municipalities and local community councils, enhanced environment and improved community services, improved drainage and irrigation facilities. As at 31 December 2012, amounts totaling \$281.974M were expended on the following:

Description	Amount \$'000
Subventions to Neighbourhood Democratic Councils	196,500
Subventions to Town Councils	65,000
Subvention for Public Awareness	5,900
Purchase of outboard engines	3,962
Purchase of brushcutters & chainsaws	2,844
All Terrain Vehicle	1,715
Purchase of mistblowers, solar batteries & inverters	3,416
Cell phones & sewing machines	745
Cement, paint, pumps & materials	433
Jerseys	568
Books	891
<b>Total</b>	<b>281,974</b>

125. 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, 294 financial statements were received for the sixty-five NDCs in respect of various years. As at 31 December 2011, 221 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. However, at the time of reporting sixty-four of the sixty-five NDCs have submitted financial statements for the year 2012 for audit.

*Ministry's Response:* The Head of Budget Agency explained that sixty-four of the sixty-five NDCs have submitted financial statements for the year 2012 for audit.

*Recommendation:* The Audit Office recommends that the financial statements continue to be submitted on a timely basis. (2012/50)

126. 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	Audit in progress for the years 2006 to 2012
Linden Town Council	1984	Incomplete submissions for 1985-2010
Anna Regina Town Council	1999	Audit in progress for the years 2000 to 2010 Financial statements for the years 2011 to 2012 on hand
Rose Hall Town Council	1998	Submissions for 1999-2012
Corriverton Town Council	2001	Submissions for 2002-2012

*Ministry's Response:* The Head of Budget Agency explained that efforts are been made to carry out follow up as to ensure the completion of the financial statements for Linden Town Council and Georgetown City Council.

*Recommendation:* The Audit Office recommends that the Head of Budget Agency should follow-up with Linden Town Council and Georgetown City Council as to ensure the completion of the financial statements outstanding. (2012/51)

### Capital Expenditure

#### Account Area - Infrastructure Development

127. 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 totaling \$1.234M were discovered.

*Ministry Response:* The Head of Budget Agency explained that the Contractor was written to about the overpayment and the Ministry is making every effort to record the monies.

*Recommendation:* The Audit Office recommends that the Head of Budget Agency follow-up with the Contractor to recover the overpayment. (2012/52)

AGENCY 16  
MINISTRY OF AMERINDIAN AFFAIRS

Current Expenditure

Prior year matters, which have not been resolved

128. The Ministry was still to recover an overpayment of \$242,750 that occurred in 2008 on a contract for works valued at \$1.736M, which was to be executed on the female dormitory and administration building at the Amerindian Hostel in Georgetown. The Ministry had requested a refund, but the contractor died subsequently. Evidence was seen where the Ministry wrote the Finance Secretary on 12 March 2013 to have the amount written off, but is still awaiting a response on the matter.

*Ministry's Response:* The Head of Budget Agency indicated that the Ministry is still awaiting a response from the Finance Secretary to have the overpayment written off as a loss since the contractor has passed away.

*Recommendation:* The Audit Office recommends that the Ministry make every effort to promptly follow-up this matter with the Finance Secretary with a view of having the amount written off. (2012/53)

129. 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 to \$158,015, when the amount of \$103,330 that was overpaid to an employee in 2009 is considered. Despite reminders sent to the overpaid persons and assistance sought from the Commissioner of Police, the amount remained outstanding.

*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. The Ministry has learnt that the employee that was overpaid in 2009 has migrated to Venezuela.

*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. (2012/54)

130. The Ministry has still not taken the necessary steps to ensure that cheque orders are cleared within the stipulated time-frame of sixteen days through the submission of bills/receipts and other documents in support of the payments made. It was observed from a sample of thirty cheque orders, cheque orders were cleared on an average of 186 days later than required. For the year 2012, a total of seventy-three cheque orders valued at \$70.729M remained outstanding. A similar situation existed in 2011 where ninety-nine cheque orders valued \$49.050M were not cleared and remains outstanding to date.

*Ministry's Response:* The Head of Budget Agency indicated that the Ministry is making every effort to have cheque orders cleared within the stipulated period.

*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. (2012/55)

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

Stores and Other Public Property

131. 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, all assets of the Ministry were not marked to properly identify them as Government’s property. Further, four All Terrain Vehicles (ATVs) acquired prior to 2012 and issued to Regions № 1, 8 and 9 remained unregistered by the Ministry. Three of these vehicles were not working, but one was noted to be under repairs.

*Ministry's Response:* The Head of Budget Agency explained that the documentation to have the ATVs registered was sent to the various Regions. However, the returned documents were sent back to the Regions because of a number of errors.

*Recommendation:* The Audit Office recommends that the Ministry aggressively follow up with the Regions in order for the ATVs to be registered. (2012/56)

132. Circularised instructions require that log books and historical records be kept for each vehicle owned and/or operated by the Ministry to record authorized journeys and other pertinent information. However, log books for the eleven serviceable vehicles and three motor cycles within the Ministry’s fleet were not presented for examination.

*Ministry's Response:* The Head of Budget Agency acknowledged the finding and gave the assurance that the Ministry will put systems in place to have each driver equipped with log books.

*Recommendation:* The Audit Office recommends that the Ministry adhere strictly to the requirements of the Stores Regulations at all times. (2012/57)

133. Verification of stores at the Ministry’s Head Office revealed the following unsatisfactory features:

- (a) The Stores Regulations stipulates that upon receipt of goods, the storekeeper must immediately bring them to account in the bin cards and arrange to have them placed in their respective bins. For the period under review, the Ministry did not adhere to the requirements of the Regulations in that no bin cards were kept;

- (b) There was a lack of segregation of duties in the management of the stores. The storekeeper, who was based in the Accounting Department, maintained the Stores Ledgers, received and issued the goods, in contravention of the Stores Regulations; and
- (c) The Stores Ledgers were not always updated when items were issued. From a sample of forty-six Internal Stores Requisitions, items issued on twenty-two such requisitions were not traced to the ledgers. It was also observed that twenty-five of the forty-six Internal Stores Requisitions were not properly authorized.

*Ministry's Response:* The Head of Budget Agency explained that (a) the Ministry does not maintain a bin card system; (b) the storekeeper distributes items to three different locations hence the officer is stationed at the Head Office; and (c) corrective action has been taken to up-date the records.

134. There were differences between physical counts of samples of items located at the Amerindian Hostel, Students' Dormitory and the Head Office and the balances reflected in the Stores Ledgers. A summary of the differences are reflected in the table below.

Location	Item Type	Sample	Shortage	Excesses
Amerindian Hostel	Janitorial	30	26	0
Amerindian Hostel & Students' Dormitory	Dietary	30	22	7
Ministry's Head Office	Stationery	30	15	6
Total		90	63	13

*Ministry's Response:* The Head of Budget Agency indicated that corrective action has been taken to up-date the records.

*Recommendation:* The Audit Office once again recommends that the Ministry adhere strictly to the requirements of the Stores Regulations at all times. (2012/58)

#### Other Matters

135. According to the Appropriation Account, amounts totalling \$5.147M were expended on telephone charges. However, the telephone register reflected an amount of \$4.544M, giving a difference of \$603,495. Similarly, amounts totalling \$9.006M were expended on electricity charges for the period under review, but the amount of \$7.659M was recorded in the electricity register, resulted in a difference of \$1.347M. In a related matter, the registers used to record internet charges and such charges for telephone facilities, were not properly maintained for the year, in that internet charges were often brought to account in the telephone register.

*Ministry's Response:* The Head of Budget Agency acknowledged the finding and indicated that the Ministry will bring the registers up-to-date.



*Recommendation:* The Audit Office once again recommends that the Ministry put systems in place to ensure that all records of the Ministry are properly maintained. (2012/59)

136. The Ministry's Appropriations for 2012 were overstated by forty cheques totalling \$33.215M which remained unclaimed at the time of reporting. Three cheques valued at \$1.563M were retained at the Ministry, while thirty-seven cheques amounting to \$31.652M, which were drawn on the Ministry's Appropriations, were at the Ministry of Finance. The breach also caused the Ministry to be in breach of the requirements of Section 43 of the Fiscal Management and Accountability (FMA) Act.

*Ministry's Response:* The Head of Budget Agency explained that some of the payments at the Ministry of Finance are direct payments while some of the payment vouchers are at the Examination section of the Accountant General's Department with queries.

*Recommendation:* The Audit Office recommends that the Ministry complies with the requirements of the FMA Act. (2012/60)

137. Financial returns were not always provided to account for funds expended on behalf of the Ministry. Specifically, there were no returns on eleven warrants valued at \$2.965M that were issued to Regions № 1, 7 and 8. In the circumstances, it could not be ascertained whether the amounts were expended for the purposes intended.

*Ministry's Response:* The Head of Budget Agency explained that Region Nos 1, 7 and 8 indicated that the returns were sent to the Ministry. However, the Ministry is not in receipt of the returns. Efforts are being made to have the returns sent to the Ministry.

*Recommendation:* The Audit Office recommends that the Ministry put systems in place to ensure that there is adequate accountability for accounting documents so that these can be presented for audit scrutiny. (2012/61)

138. The contents of the Ministry's safe as at 31 December 2012 included the following:

- (a) Fourteen pay envelopes with uncollected net salaries totalling \$537,069. Eight envelopes for amounts totalling \$172,316 were in relation to salaries for the year 2011, while the remaining six with amounts totalling \$364,753 were in respect of 2012 salaries. Not only was the 2012 Appropriation Account overstated by the unpaid amount of \$364,753, but breaches of regulations on unpaid salaries and more fundamentally Section 43 of the Fiscal Management and Accountability Act had evidently occurred. Over the period 11 April 2013 to 12 August 2013, the Ministry took action to refund to the Consolidated Fund, the contents of ten envelopes, which amounted to \$145,920. One envelope with contents totalling \$79,501 was still on hand, while the contents of three envelopes, amounting to \$311,648, were reportedly paid over to related payees. The following are details:

Month	Amount \$	Date Paid to Consolidated Fund	Remarks
February 2011	708	11.04.2013	Still on hand Paid in the year 2013
February 2011	9,183	11.04.2013	
November 2011	79,501		
December 2011	3,147		
December 2011	8,396	11.04.2013	
December 2011	4,056	11.04.2013	
December 2011	53,934	24.06.2013	
December 2011	14,439	11.04.2013	
December 2011	2,099	11.04.2013	
January 2012	154,813		
February 2012	3,249	11.04.2013	
April 2012	37,556	12.08.2013	
June 2012	12,300	24.06.2013	
December 2012	153,688		
Total	537,069		

- (b) An amount of \$127,480, reportedly collected during previous years for the processing of birth certificates for Amerindians in various Amerindian villages, was on hand. This amount was not supported by any form of documentation that would give effect to its accuracy and/or the validity of the claim;
- (c) An amount of \$29,200 remained unclaimed since March 2012. Explanations indicated that the amount was payable to a Toshao of Kaburi/72 miles, Region 7. The sum was kept on hand with the hope that the Toshao would put in an appearance. Here again, breaches of the regulations and applicable statute had occurred. Prior to reporting, the Ministry indicated that the amount was paid over to the Toshao. However, documents to validate the payment were not presented for audit examination; and
- (d) Amounts of \$25,900 and \$161,440 were collected in the respective years 2011 and 2012 as proceeds from sports and fun day activities held during Amerindian heritage month. An examination of documents provided revealed that the amounts on hand should respectively have been \$45,900 and \$196,440. No explanations were given for the respective shortages of \$20,000 and \$35,000.

*Ministry's Response:* The Head of Budget Agency explained that the sum of \$127,480 was given to the Accountant for safe keeping by the Welfare Department of the Ministry for the processing of birth certificates for various Amerindian communities. In relation to the amounts collected from sports and fun day activities, the receipts for payments made were misplaced.

*Recommendation:* The Audit Office recommends that the Ministry put systems in place to ensure that there is adequate accountability for accounting documents so that these can be presented for audit scrutiny. (2012/62)

## Capital Expenditure

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

139. The Ministry's continued inability to obtain progress reports or other evidence on the status of the under mentioned works resulted in a failure to validate expenditure totalling \$13.100M from 2011 Appropriations. The table below gives details of the projects 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

*Ministry's Response:* The Head of Budget Agency indicated that the Ministry is awaiting process reports from the various councils on the status of the different projects.

*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. (2012/63)

### Amerindian Purposes Fund

140. 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 \$313.006M as at 31 December 2012. 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 previous period there were two transactions valued at \$292,500, which were awaiting the Finance Secretary's approval before the Fund could be restored. These transactions were related to the year 2007. At the time of reporting, although approval was received from the Finance Secretary and a cheque to the value of \$292,500 was drawn, the amount was not deposited into the Fund;
- (b) A cash book was maintained, but this was not updated for the period November 2009 to December 2010. In relation to years 2011 and 2012, although entries were made in the book, it was not balanced at the end of each month; and
- (c) Bank reconciliation, which was done up to November 2009, reflected an un-reconciled balance of \$11,362.

*Ministry's Response:* The Head of Budget Agency explained that (a) the process of bringing this book up to date is still being carried out. However, the Ministry is seeking additional time and (b) the bank account is still to be reconciled.

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

- (a) 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;
- (b) Equipment, tools and other items purchased for Regions/Villages were not inventoried; and
- (c) 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.

*Ministry's Response:* The Head of Budget Agency indicated that improved systems would be put in place for the handing over of items to the various Amerindian Villages. Systems are in place for items purchased to be marked and inventorised.

*Recommendation:* The Audit Office again 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. (2012/64)

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

142. Approval was given by the NPTAB to waive Tender Board procedures in awarding the contract for the excavation, land filling, construction of drains and concrete works at student dorms, Liliendaal. The contract was awarded in the sum of \$14M and the full amount was paid to the contractor. Based on physical verification on site, it was revealed that a sum of \$7.869M was overpaid as shown in the table below:

Item	Description	Qty Paid	Qty Found	Unit	Diff.	Rate \$'000	Amount Overpaid \$'000
1	Construction of Perimeter Concrete Drains						
1.1	HCB	220	203	Sq.yd	17	1,850	31
2	Excavating & Earthworks						
2.1	Sand	6,000	2,081	Cu.yd	3,919	2,000	7,838
Total							7,869

*Recommendation:* The Audit Office recommends that the Head of Budget Agency aggressively follow-up this matter so as to ensure that the overpayment is recovered. (2012/65)

AGENCY 21  
MINISTRY OF AGRICULTURE

Current Expenditure

Prior year matters, which have not been resolved

143. 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 \$3.152 billion were expended on these provisions with an amount of \$1.552 billion being used from the current provision. This followed a similar occurrence in the previous reporting period, where the Ministry expended a sum of \$4.037 billion on behalf of the NDIA, including \$2.809 billion from the current provision. This situation also persisted in previous financial years. The NDIA is a separate legal entity created by Act 8 of 2004, is required to maintain its own accounting systems and 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 2012 prepared and submitted for audit.

*Ministry's Response:* The Head of Budget Agency explained that NDIA maintains its own accounting records, namely cash flow, income and expenditure, contract register, copy of payment vouchers. However, NDIA does not maintain its own cash book and is presently in the process of opening its own bank account to enable commencement of its independent financial operation. NDIA has also initiated the process of preparing its related financial statements for the years 2005 to 2012 for submission for Audit.

*Recommendation:* The Audit Office once again recommends that the Ministry take appropriate action to hand over all subventions to the National Drainage and Irrigation Authority so that it could properly assume its responsibility as enshrined under its governing legislation. (2012/66)

Account Area – Payroll

144. The Ministry is still to recover outstanding amounts of \$863,631, which were over-paid to employees of the Ministry for the years 2009 and 2010. However, for the period under review, a total of twenty transactions relating to pay change directives for resignations, retirements, transfers, maternity leave and deceased were examined and no overpayments were identified.

Year	Details of Overpayment				Balance (A+B-C) \$
	Net salaries (A) \$	Deductions (B) \$	Total (A+B) \$	Recovered (C) \$	
2009	1,188,425	666,817	1,855,242	1,093,194	762,048
2010	97,404	52,453	149,857	48,274	101,583
2011	166,237	55,232	221,469	221,469	0
Total	1,452,066	774,502	2,226,568	1,362,937	863,631

*Ministry's Response:* The Head of Budget Agency explained that the Ministry has implement systems to carefully monitor pay changes directives for resignations, retirements, transfers, maternity leave, deceased etc. There has been no further overpayment after September, 2011. The Permanent Secretary has requested all heads of department to notify his Office immediately if anyone has not reported for duty without approval. Further, anyone who has stayed away for more than three days without submitting a medical, should be reported verbally and also in writing. In relation to the overpayment from 2009 to 2011, steps have been taken to recover the outstanding amount of \$863,631.

*Recommendation:* The Audit Office recommends that the Head of Budget Agency take stringent follow-up action to recover the amounts overpaid and continue to ensure that efficient and effective system is functioning to ensure the timely communication of pay change directives to the Accounts Department. (2012/67)

Account Area - Goods and Services

145. During the period under review, the Ministry purchased fuel in the sum of \$333.889M. However, amounts totalling \$19.235M represented overpayments on five accounts, while the sum of \$37.944M related to under payment on one account to the suppliers. As a result of these circumstances, the expenditure in the Appropriation Account was understated by a net amount of \$18.709M. Similarly, for 2011, the expenditure in the Appropriation Account was understated by \$29.773M.

*Ministry's Response:* The Head of Budget Agency explained that the advances made in December, 2012 under the Ministry's Administration and Fisheries Departments represents payments in anticipation of the January 2013 and February 2013 fuel requirements, while advance payments under the Hydromet Services were made in preparation for the overall electrical consumption of the Expansion of Office at National Weather Watch project. Unfortunately due to difficulties with the contractor, the contract was terminated. All fuel have been utilized in 2013 and properly reconciled. With regards to the amount of \$37M owed to GUYOIL by NDIA, some payments could not have been settled in the fiscal year of 2012, since the Authority had to await NPTAB award which was issued on February 27, 2013. However, the Ministry acknowledges the Auditors comment and has implemented systems to avoid a reoccurrence.

*Recommendation:* The Audit Office once again recommends 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. (2012/68)

Account Area - Subsidies and Contributions

146. In relation to the National Drainage and Irrigation Authority (NDIA), the sum of \$304.800M was expended on the supply of fuel for the period under review. However, it was observed that the Ministry of Agriculture failed to observe Stores Regulations and circularized instructions in relation to efficiency controls, operations and proper maintenance in relation to the machinery, equipment and vehicles under its control as detailed below:

- Log books presented were not properly written up by the operators, nor was there evidence of monitoring and/or supervisory checks;
- The system required that NDIA engineers authorize the issuance of fuel and spares and this must be properly recorded in log books. However, in most cases, these requirements were breached;
- Historical records for vehicles, equipment and machinery under the control of the NDIA were not properly maintained as required by circularized instructions;

- The NDIA hired a number of contractors to uplift and transport fuel to its various locations. This resulted in the responsibility for storage of large quantities of fuel being vested in these private individuals. The Audit Office considers these arrangements to be very loose and can lead to the perpetration of irregularities. It was also noted that the Authority itself did not have storage facilities for storing bulk fuel; and
- Stock ledgers and other monitoring records were not maintained to record and account for fuel authorizations and related issues to contractors. This breach resulted in an inability to reconcile with suppliers and to analyze and control fuel usage. In the circumstances, the amounts of fuel received by contractors could not be accurately compared, with expenditure records and/or disclosures of utilizations by the NDIA. The efficiency in the use of fuel was also not determined.

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

- NDIA has recognized the need for improvement in the writing up of log books and training of operators and engineers in this direction has been conducted with the involvement of personnel from the Audit Department. There has been improvement in the writing up of log books, and further training in all areas of record keeping within the mechanical section will be intensified;
- NDIA has historical records of vehicles, equipment and machinery. However, steps have been taken to have these records updated and adequately maintained;
- Storage facility to store bulk fuel is currently being constructed at NDIA's workshop at Lusignan; and
- With the establishment of NDIA's mechanical stores at Lusignan and the recruitment of appropriate clerical and technical personnel, there will be adequate record keeping, inclusive of auditing and reconciliation of receipts and utilization of fuel.

*Recommendation:* The Audit Office once again 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. (2012/69)

147. At the time of reporting, the Audit Office was investigating allegations highlighted in the report of the NDIA Field Auditor.



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

### Other Matters

148. Cheque orders are required to be cleared within sixteen days of their issue through the submission of bills and/or receipts and other supporting documents. However, an examination of the cheque order register revealed that the date of clearing for 440 cheque orders valued at \$212.377M, were not recorded in the register. As a result, the Ministry's compliance with this regulation could not be determined in relation to those cheque orders. Additionally, there were 148 cheque orders valued at \$188.578M, which had been cleared on an average of thirty-four days late.

*Ministry's Response:* The Head of Budget Agency explained that Systems have been implemented to ensure Cheque Orders are cleared within the stipulated time.

*Recommendation:* The Audit Office again recommends that the Ministry take immediate action to align its cheque orders record to the requirements of circularized instructions, while putting systems in place to ensure the clearance of cheque orders within the stipulated sixteen days deadline. (2012/70)

### Ministerial Tender Board

149. The operations of the Ministerial Tender Board (MTB) did not confirm to the requirements of the Procurement Act (2003) in that:

- (a) Section 23(5) of the Procurement Act (2003) required the MTB to "select from the pool of evaluators appointed by the National Board under Section 17, three evaluators with expertise and experience to serve as members of the Evaluation Committee for such procurement." In this regard, the MTB failed to submit the required information and as such the NPTAB could not proceed with the appointment of members for the Ministry's Evaluation Committee; and
- (b) The Ministerial Tender Board was appointed in keeping with Section 22 of the Procurement Act, but this Board did not function in keeping with the Act, since the members did not physically meet, but made decisions based on a "round robin system" of operation. The members also approved awards based on recommendations of an evaluation committee not appointed by the NPTAB.

*Ministry's Response:* The Head of Budget Agency explained that a List of Evaluators has been submitted to NPTAB, but no appointment was made to date. The Ministry is attempting to obtain copies of the previous approval. The Ministry acknowledges the Auditor's comment on the "Round Robin" System and has since changed the timing for Tender Board Meeting to ensure the participation of all members.

150. In addition, Tender Board files were not maintained for awards made during the period under review and awards made were not properly referenced (several awards had the same reference number although relating to different projects).

*Ministry's Response:* The Head of Budget Agency acknowledges the comments made by the Auditors and have planned a series of training exercise for the Secretary of the Ministerial Tender Board.

*Recommendation:* The Audit Office recommends that the Head of Budget Agency take immediate steps to ensure that all acts of the MTB confirm to the requirements of the Procurement Act. (2012/71)

Account Area – Subsidies and Contributions

151. The following statutory entities as listed below are under the control of the Ministry of Agriculture. However, at the time of reporting, those entities for which audit reports were issued in the years shown in the table were still to have their reports laid in the National Assembly.

Entity	Year of Last Audit Report	Remarks
Guyana Livestock Development Authority	-	New Entity - 2010 and 2011 audit in progress
Guyana Marketing Corporation	2011	2012 audit in progress
Guyana School of Agriculture	2008	No financial statements receive for 2009 to 2012
Guyana Society for Prevention of Cruelty to Animals	-	No financial statements receive since its establishment
Hope Coconut Estate	-	2008 to 2010 audits in progress
Mahaica Mahaicony Abary Agricultural Development Authority	2007	2008 audit to be finalised shortly
National Agricultural Research & Extension Institute	-	New entity. Audit in progress for period May to December 2012
Pesticide and Toxic Chemicals Control Board	2011	2012 audit in progress
National Agricultural Research Institute	2010	Entity closed, audit for Jan. to April 2011 is in progress

*Recommendation:* The Audit Office recommends that the Head of Budget Agency make a special effort to have these accounts laid before the National Assembly. (2012/72)

## Capital Expenditure

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

152. On 6 June 2011, the Ministerial Tender Board awarded the contract for the rehabilitation of Fisheries Department's at the Ministry's Head Office in the sum of \$1.474M. The works comprised repairs to ceiling, walls and cupboards, minor plumbing and electrical installations, servicing to roof and painting to walls, repairs to windows and installation of carpet to floors. The works also includes the construction of book shelves and a medicine chest. The physical measurements taken on site and calculations thereof revealed the following overpayments: -

Item	Description	Qty Paid	Qty Found	Unit	Diff	Rate \$	Amount Overpaid \$
5.8	Allow for the removal and proper disposal of damaged existing ceiling material as directed by the Engineer.	180	21	sq.yd	159	400	63,600
5.9	Allow for the supply and installation of ply board as ceiling material inclusive of naggng as directed by the Engineer.	180	21	sq.yd	159	2,000	318,000
Total overpaid							381,600

- (a) As can be noted from the table above, the amounts of \$63,600 and \$318,000 were overpaid to the contractor for works done on the ceiling;
- (b) The quality of the works completed was very poor. The louver window panes which were replaced were cut short, creating excess space between the louver panes and frames. These deficiencies were filled with clear silicone, resulting in difficulties when opening most of the louver windows; and
- (c) The cupboard door which was repaired/serviced under Bill Item No. 5.2 was roughly done.

*Ministry's Response:* The Head of Budget Agency explained that legal advice is been sought with a view to have the contractor refund the amount overpaid and for disciplinary action to be taken against any officer found culpable.

*Recommendation:* The Audit Office recommends that the Ministry make every effort to promptly recover the overpayments and put systems in place to avoid any overpayment to contractors. (2012/73)

AGENCY 23  
MINISTRY OF TOURISM, INDUSTRY AND COMMERCE

Current Expenditure

Prior year matters, which have not been resolved

Account Area - Goods and Services

153. The Ministry continued to incur significant costs in the hiring of taxis. A cost analysis of the use of taxis was prepared by the Ministry and it was revealed that there would be savings in funds expended to transport staff in the execution of their duties. See table below:

Name of Taxi Service	2010 \$'000	2011 \$'000	2012 \$'000
Indian Chief	144	5,089	6,539
R & T Taxi Service	7,153	3,046	1,423
Total	7,297	8,135	7,969

*Ministry's Response:* The Head of Budget Agency explained that the Department only has two vehicles available, hence the constraint to use taxi services. In addition, budgetary request have been made over the years for the purchase of additional vehicles, however, approval was only granted for the purchase of one vehicle.

*Recommendation:* The Audit Office recommends that the Ministry continue to seek approval for the purchase of additional vehicles to assist in reducing the cost incurred in the use of taxis. (2012/74)

Account Area - Employment Cost

154. In 2010, the Ministry had made overpayments totalling \$165,139 to four employees for services terminated with 'immediate effect', whilst their salaries would have already been processed through their bank accounts. The Ministry was still to recover the amount of \$83,526 remaining for salaries overpaid for four employees.

*Ministry's Response:* The Head of Budget Agency explained that efforts are still being made to recover the outstanding amounts.

*Recommendation:* The Audit Office recommends that the Ministry make every effort to recover the outstanding amounts. (2012/75)

## Capital Expenditure

Prior year matter, which have not been resolved

### Account Area - Buildings

155. Amounts of \$193,500 and \$1.230M were overpaid on the pall off to sections of the internal drains of the National Exhibition Centre, Sophia and the construction of the western perimeter fence respectively.

*Ministry's Response:* The Head of the Budget Agency explained that the contractor has restarted works on the project and every effort will be made to have the contractor complete these works by the end of the year.

*Recommendation:* The Audit Office recommends that the Ministry implement measures to ensure works are satisfactorily completed before payments are made. (2012/76)

## AGENCY 24 MINISTRY OF NATURAL RESOURCES AND ENVIRONMENT

### Current Expenditure

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

### Accounting Area – Subvention

156. Amounts totalling \$302.852M were transferred as subsidies and contributions to four agencies, which were last audited, as shown in the table below. At the time of reporting some of these entities were still to have their reports laid in the National Assembly.

Description	Amount \$'000	Last Audit Report	Remarks
Guyana Lands and Surveys Commission	72,187	2009	No other statements on hand
Environmental Protection Agency	107,280	2011	Audit in progress for 2012
National Parks Commission	98,385	2007	Finalizing 2008 to 2010
Protected Areas Commission	25,000	-	Entity established in Nov. 2011
Total	302,852		

*Ministry's Response:* The Head of Budget Agency explained efforts are being made to have the other reports laid and that the Protected Areas Commission is a new entity and financial statements were submitted to be audited.

*Recommendation:* The Audit Office again recommends that the Head of Budget Agency make a special effort to have the other accounts laid before the National Assembly. (2012/77)

AGENCY 31  
MINISTRY OF PUBLIC WORKS

Current Expenditure

Prior year matters, which have not been resolved

Account Area - Goods and Services

157. Amounts totalling \$51.433M was expended by the Ministry for the purchase of fuel and lubricants. This sum included advances totalling \$13.506M that were made to the Guyana Oil Company (GUYOIL) during the month of December 2012. The payment of the advances resulted in an overpayment to the supplier and the consequential overstatement of the Appropriation Account by \$4.488M. The table below gives details of the sums overpaid.

Ministries/Department	Amount \$'000
Ministry of Public Works	1,740
Ministry of Public Works - Works Service Group	2,748
Total	4,488

*Ministry's Response:* The Head of Budget Agency explained that in respect of the amount of \$4.488M, the Ministry has only one account and payment is made directly to GUYOIL Head Office at Waterloo Street. 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 on a regular basis by comparing the records of the Ministry with those of GUYOIL.

*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. (2012/78)

158. The discrepancy highlighted in 2011 in relation to a Toyota Carina AT 192 vehicle, PJJ 3886 remained unresolved. The Ministry acquired the vehicle on 3 November 2004. The vehicle was bought for use by the construction manager of the Chinese Construction Company that had executed works on the International Conference Centre, which was funded through a grant from the People's Republic of China. The vehicle was subsequently sold to a private individual for \$1.24M 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.

*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 vehicle was registered in the name of the then Ministry of Public Works on 3 November, 2004. From the information available the vehicle was sold on the 7 July, 2009.

*Recommendation:* The Audit Office recommends that the Ministry take the necessary steps to account for vehicle PJJ 3886 and adhere to the requirements of Section 27 of the Stores Regulations as it relates to the transfer of permanent stores. (2012/79)

#### Account Area - Revenue

159. In 2011, an examination of the rental register for government flats revealed that ten officers owed arrears rental which amounted to \$9.972M. Three officers paid amounts totalling \$5.832M during the reporting period, leaving a balance of \$4.140M. In relation to the rental for the year 2012, six officers had outstanding rents amounting to \$1.154M.

*Ministry's Response:* The Head of Budget Agency explained that the total outstanding balance of \$5.294M at the end of December, 2012. He also indicated that pursuant to instructions from the Office of the President each public officer was written to requesting that all outstanding amounts owed be settled as early as possible, while their respective Heads of Agency were also written to requesting monthly deductions from their salaries, payable to the Ministry of Public Works, over a period of time.

*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. (2012/80)

#### Capital Expenditure

##### Account Area – Statutory Bodies

160. The statutory entities, listed in the table below, are under the control of the Ministry of Public Works. As can be noted, the audits of these entities were at different stages of completion. Action was taken to lay the audit reports of the Demerara Harbour Bridge Corporation (2003-2009) and Cheddi Jagan International Airport Corporation (2002 – 2010) in the National Assembly. However, with the exception of the Maritime Authority, audit reports on the remaining entities are still to be laid.

Entity	Last Report	Remarks
Demerara Harbour Bridge Corp.	2010	Audit for 2011 being finalised
Guyana Civil Aviation Authority	2007	Audit 2008 in progress; financial statements 2009 on hand
Transport and Harbours Dept.	2007	Financial statements not provided
Cheddi Jagan International Airport Corp.	2011	Audit for 2012 to be planned
Maritime Authority	-	Established in 2003. 2003 and 2004 to be finalised

*Recommendation:* The Audit Office recommends that the Head of Budget Agency make a special effort to have the accounts laid before the National Assembly. (2012/81)

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

Account Area - Miscellaneous Roads

161. Amounts totalling \$1.5 billion were budgeted for the completion of roads in Regions 2, 3, 4, 5, 6 and 10 and construction and rehabilitation of roads in Region Nos 1, 2, 3, 4, 5 and 6. The road works entailed scarification, excavation of drains, construct shoulder, supply and install sand, loam and crusher run, completion of DBST and asphaltic concrete surfaces. The table below lists the contracts, together with the related status. During the year 2012, amounts totalling \$1.319 billion were expended under the programme. A sample of nine projects was examined in relation to the rehabilitation of roads at the various locations in Region Nos. 3, 4, 5 & 6.

Description of Contract	Completion Date	Contract Sum \$'000	Amount Paid \$'000	Status
Miscellaneous Roads, Lot 16, Region 4	04.07. 2012	20,327	10,163	No work done on 2 <sup>nd</sup> Street
Miscellaneous Roads, Lot 4, Region 4	09.04. 2013	14,693	3,673	Road 1 sand filled; road 2 surveyed
Roads, Lot 2, Region 4	10.04. 2013	23,409	5,825	At loam level on 3 <sup>rd</sup> Street
Miscellaneous Roads, Lot 10, Region 4	09.04. 2013	18,258	4,565	Walk-way area not complete
Miscellaneous Roads, Lot 1, Region 4	09.04.2013	24,205	6,051	Prime coat level on Road 2
Miscellaneous Roads, Lot 1, Region 3	09.04.2013	38,477	9,619	Loam level-Lookout west; no work-Lookout residential
Miscellaneous Roads, Lot 8, Region 3	9.06.2013	84,703	42,352	Works in progress at Hague
Roads, Lot 5 WCB, Region 5	Not seen	40,712	20,130	Works not completed
Roads, Lot 6 WBB, Region 5	Not seen	27,737	12,668	Works not completed



162. The following were also discerned during an examination of the works and related documents, namely:

- The contract for Lot 4, Region 4 had little progress and was being considered for termination;
- The performance bonds and insurances were not extended for Lot 1 - Region 3, Lot 5 - West Coast Berbice (WCB), Region 5 and Lot 6 - West Bank Berbice (WBB) Region 5, even though the works were not completed by stipulated dates; and
- The payments were all made in December 2012, while the projects commenced between December 2012 and February 2013, with various dates for completion.

*Ministry's Response:* The Head of Budget Agency explained that projects for which extension of time was not seen, the situation is as follows: -

- Lot 4, Region 4: This contract is to be terminated for non-performance by the Contractor. Steps are being taken to levy on the mobilization and performance bonds; and
- There is no need to extend the performance bonds since bonds are valid to cover the defects liability period of six months after completion date of the contracts. In relation to the insurances, steps would be taken to have the insurances renewed.

*Recommendation:* The Audit Office recommends that the Ministry put in place mechanisms to monitor contracts, including compliance with terms and conditions, while ensuring that bonds and insurances that are applied as risk reducing factors are kept enforce. (2012/82)

*Account Area - Road Improvement and Rehabilitation Programme*

163. The amount of \$1.297 billion was budgeted for the Road Improvement and Rehabilitation Programme. The project entails (i) provision for the East and West Canjie roads and widening – CJIA access road to four lanes; (ii) design of four-lane highway from Rupert Craig to Houston Junction; (iii) provision for design and construction of other main access roads; and (iv) routine maintenance. The Project is funded by the Government of Guyana and the Inter American Development Bank (IDB). Amounts totalling \$793.875M were expended as at 31 December, 2012. The Project is subject to separate audit and reporting.

Account Area - Highway Improvement East Bank Demerara

164. The amount of \$1.1 billion was budgeted for the Highway Improvement East Bank Demerara, The project entails provision for (i) construction of a four lane highway from Providence to Diamond; (ii) feasibility study and design of four lanes from Grove to Timehri; (iii) road safety and (iv) routine maintenance. The Project is funded by the Government of Guyana and the Inter American Development Bank (IDB). Amounts totalling \$554.846M were expended as at 31 December 2012.

Account Area - Highway Improvement East Coast Demerara

165. An amount of \$841M was budgeted for Highway Improvement East Coast Demerara for (i) the studies and design of four lane highway from Better Hope to Golden Grove and (ii) preparatory widening works from Better Hope to LaBonne Intention. The Project was funded by the Government of Guyana \$700M and Kuwait \$141M. As at 31 December 2012, \$735.136M was expended.

Account Area - Amaila Access Road

166. The amount of \$2.350 billion was budgeted for the construction of Amaila Falls Road and for other related infrastructural works. As at 31 December 2012, \$1.132 billion was expended under this account area. The Projects detailed in the table hereunder were not visited due to difficulty with regards to logistical arrangements.

Description of Contract	Contract Sum \$'000	Amount Paid \$'000
Cleaning Vegetation and corduroy works at Amaila Road Section 2	46,060	13,818
Trucking of lat at Amaila Falls	7,875	7,875
Hire of equipment, trucks and excavators at Amaila Falls	13,500	13,500
Total	67,435	35,193

Account Area - Emergency Works

167. The sum of \$1.4 billion was budgeted for the completion of sea defence works in Region Nos 2, 3, 4, 5 and 6 and for construction and rehabilitation of river and sea defence works in critical areas in Region Nos 2, 3, 4, 5 and 6. As at 31 December 2012, a total of \$1.4 billion was expended. Physical verifications carried out on a sample of 4 projects revealed that three projects were completed and conformed generally to the specification outlined in the various contracts and local construction practices. A mobilisation advance in the sum of \$101.996M, which represents 30% of the contract sum, was paid on the remaining contract that had a completion date of 2 August 2013, but no work was done.

*Ministry's Response:* The Head of Budget Agency explained that steps would be taken to seek an extension of time. The steel sheet piles have recently arrived from China and this would now enable the contractor to complete all works. The oversight in relation to seeking an extension of time is regretted and steps are in train to regularise the situation.

*Recommendation:* The Audit Office recommends that the Ministry take action to ensure that monitoring of contracts are undertaken, with due consideration to the implementation and/or enforcement of terms and conditions affecting both parties to the contract. (2012/83)

Account Area - CJIA Modernisation Project

168. An amount of \$4.545 billion was budgeted for the Modernisation of CJIA for (i) the Construction of new terminal building; (ii) construction of aprons, taxi-ways and extension of main runway; and (iii) design and construction of new car park, internal roads and handling equipment area. The budget comprised of \$4.245 billion financed by the Government of China and \$300M financed by the Government of Guyana (GOG). According to the Appropriation Account, expenditure under the project as at 31 December 2012 totalled \$4.317 billion, which included the GOG contribution of \$300M that was paid over to the CJIA Administration in four tranches. The sum was expended under four contracts detailed in the table below.

Description	Amount \$'000	Remarks
Pro Vision ATD Personnel Screening System with Automatic Target Detection	40,000	This amount was wire transferred on the 13 March 2013
Software upgrade to Rapiscan Scanner 6020XR; 520B and 528	4,000	Approval was given by Cabinet, but monies not expended
CCTV Cameras and Recording System	8,800	Approval given by Cabinet, but monies not expended
First Advance payment for Cheddi Jagan International Airport Extension Project	247,200	This amount was wire transferred on the 18 December 2012
Total	300,000	

Other Matters

169. Amounts totalling \$1.167 billion were received from National Industrial & Commercial Investment Ltd. (NICIL) for the repairs of interior roads. These amounts were deposited into the Deposit Fund Account and based on an analysis report generated by IFMAS, amounts totalling \$745.7M were expended on the rehabilitation of interior roads. Accordingly, the computed balance on funds was \$421M, but a letter of confirmation presented by the Ministry indicated that the balance on deposit was \$490M. In this regard, a register was not maintained to record the receipts and payments from the Deposit Fund, which represents a breach of Section 11(d) (VI) of the FMA Act that states inter alia that “each Head of a Budget Agency shall maintain registers as required by the Minister.”

*Ministry's Response:* The Head of Budget Agency explained that a register to record receipts and payments was not maintained, since this information is generated by the IFMAS. A Register of Receipts and Payments is presently maintained for 2013. A Table of Receipts and Payments for 2012 is set out below:

Deposit Line Item 2321

Particulars	Amount \$'000	Balance \$'000
Opening Balance (Transfer to Ministry of Finance 2012)		67,607
Received from NICIL	1,167,480	1,235,087
Less Payments	754,982	480,105
Add: Cheques received from Ministry of Legal Affairs	9,550	489,655
Balance at 31 December, 2012		489,655

*Recommendation:* The Audit Office recommends that the Ministry adhere to the requirements of Section 11(d) (VI) of the FMA Act. (2012/84)

AGENCY 41  
MINISTRY OF EDUCATION

Current Expenditure

Prior year matters, which have not been resolved

170. For the period under review, a total of thirteen transactions relating to pay change directives for resignations and dismissals were forwarded late to the Central Accounting Unit of the Ministry, resulting in overpaid salaries totalling \$1.070M. The overpaid amounts have not been recovered to date, and this circumstance was compounded by a sum of \$12.580M, which remained outstanding from overpayments made during the years 2006 – 2011. In fact, the unrecovered amounts as at 31 December 2012 totalled \$13.650M. Nevertheless, the Audit Office commends the action that resulted in collections of amount totalling \$2.312M during the year 2012, which resulted in the reduction of the previous year's balance of \$14.892M.

	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	12,563	2,674
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	612	1,162
2011	1,074	630	1,704	1,101	603
2012	808	262	1,070	Nil	1,070
Total	27,760	8,995 <sup>+</sup>	36,775 <sup>+</sup>	23,105	13,650 <sup>+</sup>

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

*Ministry's Response:* The Head of Budget Agency has acknowledged this finding and has indicated that robust efforts are ongoing to recover those previous years outstanding overpaid salaries/deductions. The Ministry 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. (2012/85)

171. 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 has indicated that the matter was discussed with the Ministry of Finance and the Ministry is awaiting a response on the way forward.

*Recommendation:* The Audit Office once again recommends that the Head of Budget Agency aggressively follow-up with the Ministry of Finance so as to bring closure to the matter. (2012/86)

172. The Ministry had still not taken steps to account for its expenditure, in that for the period under review a total of twenty payment vouchers for expenditure totalling \$2.393M were not presented for audit examination. As a result, it could not be determined the propriety of the payments made and whether value was received for the sums expended. A total of eleven payment vouchers for expenditure totalling \$11.511M also remained outstanding for the year 2011.

*Ministry's Response:* The Head of Budget Agency has indicated that the Ministry is making every effort to locate the payment vouchers and have them presented for audit. (2012/)

*Recommendation:* The Audit Office once recommends that the Head of Budget Agency locate the payment vouchers and them for audit examination. (2012/87)

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

*Ministry's Response:* The Head of Budget Agency has indicated that the matter was discussed with the Ministry of Finance and the Ministry is awaiting a response on the way forward.

*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. (2012/88)

174. The Ministry continued to be in breach of the requirements of the Stores Regulations, as they relate to the following:

- (a) The Ministry continued during 2012 to receive and distribute capital items to various Institutions, Colleges, Schools and other agencies, without having them entered into the goods received book or inventory;
- (b) Permanent stores or assets were not marked to identify them as Government property;
- (c) The Central Accounting Unit did not maintain stores ledgers to account for and provide a basis for reconciliation between stores records at 68 Brickdam, NCERD, GTI, GITC, LTI and BDU; and
- (d) As it relates to the various stores, the requirements for bin cards was not fully observed, in that bin cards were not maintained for all items in the store at NCERD, while bin cards at the other stores, namely 68 Brickdam, GTI, GITC, LTI and BDU, were not updated with all transactions.

*Ministry's Response:* The Head of Budget Agency has acknowledged these findings and has indicated that corrective action has been taken to have all capital items marked and entered into the goods received book while additional measures are now in place so as to ensure better monitoring of the stores.

*Recommendation:* The Audit Office recommends that Ministry take immediate steps to ensure that the Stores Regulations as it relates to the marking of assets and accounting for goods is complied with, in every respect. (2012/89)

175. The Ministry had still not taken the necessary steps to ensure that all employees are registered with the National Insurance Scheme (NIS). For the period under review, ten employees were without 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. (2012/90)

176. As it relates to President's College and Queen's College, financial statements were still not provided to facilitate timely audits. The last sets of financial statements for the two Colleges were respectively submitted for the years 2004 and 2009.

*Ministry's Response:* The Head of Budget Agency explained that in relation to the outstanding financial statements for Queen's College, it must be noted that no subvention was given for the period April 2010 to August 2011. Instead, transactions were processed through the Ministry's IFMAS. President's College, however, is in the process of recruiting expertise to update its financial statements.

*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. (2012/91)

177. In 2011, a waiver of NPTAB procedures was granted to facilitate procurement through single sourcing of secondary school textbooks. The orders under a 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 Ministry could not implement the penalty of \$4M or 10% of the contract sum that was required under the agreement as liquidated damages. This failure occurred because of the initial payment of the full contract sum to the supplier. At the time of reporting, there was also no evidence of attempts to recover the sum of \$4M from the supplier.

*Ministry's Response:* The Head of Budget Agency explained that due to the unavailability of some of the required textbooks at that time, the booklist was subsequently revised. This inevitably caused an extended delay of the last delivery date.

*Recommendation:* The Audit Office again 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. (2012/92)

178. With regards to the School Feeding Programme in Region № 9 and in keeping with the memorandum of understanding for the consolidation of the School Snack Programme in Region № 9, two warrants amounting to \$40M were issued to enable preparation and supply of schools snacks to 3,500 students across 43 Villages in Region № 9. However, financial returns were not provided to account for funds expended on behalf of the Ministry. In the circumstances, it could not be ascertained whether the amounts were expended for the purposes intended. In the previous financial year there was poor accountability under the programme, as it relates to \$42.999M expended to enable preparation and supply of schools snacks to 3,814 students across 48 Villages in Region № 9. The observation at that time was rooted in the fact that there was inadequate documentation, on the related vouchers and at the Ministry, thus making it difficult to ascertain whether value was received for the sum expended.

*Ministry's Response:* The Head of Budget Agency has indicated that as of 2012, warrants were sent directly to Region № 9 for the School Feeding Programme.

*Recommendation:* The Audit Office again recommends that all financial returns should be provided for audit examination. (2012/93)

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

##### Account Area - Fuel and Lubricants

179. A sum of \$28.139M was expended on the purchase of fuel and lubricants. The records maintained by the Ministry revealed the following discrepancies:

- (a) An amount of \$2.957M was overpaid to GUYOIL for fuel supplies. However, the statement supplied by GUYOIL indicated that an amount of \$1.184M was owing to the Company. In this regard, a reconciliation exercise was not undertaken to ascertain the difference of \$1.773M;
- (b) Log books were not properly written up in that pertinent information such as fuel and lubricants supplied and number of miles travelled was not recorded therein; and
- (c) There was lack of control over fuel slips used by drivers for the collection of fuel from GUYOIL. It was observed that for the period under review, the slips were not numbered and prepared in duplicate. In the circumstance, it could not be ascertained whether the quantities stated thereon were the actual quantities authorised.



*Ministry's Response:* The Head of Budget Agency has indicated that log books have since been properly documented and an improved system would be put in place to number fuel slips.

*Recommendation:* The Audit Office recommends that the Ministry take steps to have log books properly maintained and put internal control systems in place over the use of fuel slips. (2012/94)

### Stores and Other Public Property

180. As shown in the table below, validation exercises were carried out on a sample of 223 items of stock, including text books, stationery, field equipment and janitorial items. Overall, shortages were identified in 24.7% of the instances examined, compared to a 21.5% overage rate. The respective values of the shortages and excesses identified could not be readily determined.

Location of Store	Items Checked	Percentage Short	Percentage Over
Central Accounting Unit	54	40.7	12.9
68 Brickdam	37	10.8	37.8
GITC	30	23.3	16.7
GTI	29	24.1	24.1
NCERD	57	7.0	24.6
BDU	16	68.8	6.2
Overall	223	24.7	21.5

*Ministry's Response:* The Head of Budget Agency has acknowledged these findings and has indicated that additional measures are now in place so as to ensure better monitoring at the stores.

*Recommendation:* The Audit Office once again recommends that the Ministry adhere strictly to the requirements of the Stores Regulations at all times. (2012/95)

### Capital Expenditure

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

181. 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. (2012/96)

182. In 2008, the Ministry entered into a contract in the sum of \$18.470M for the supply of equipment for Technical/Vocational Projects. However, the contractor failed to honour the terms of the agreement, even though the Ministry had paid over the full contract sum. At the time of reporting, equipment valued at \$10.545M 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 the Ministry has since taken the supplier to court for a total refund of the remaining sum of \$10.545M.

*Recommendation:* The Audit Office recommends that the Ministry continue to monitor the proceedings in this matter. (2012/97)

Account Area - Capital Works

183. The Ministry was still to recover overpayments totalling \$1.528M which remained outstanding in relation to overpayments in the years 2010 and 2011. The table below displays the projects 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 No. 2 seeking his indulgence in the matter. With regards to Patentia Secondary, the third and final letter was sent to the contractor.

*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. (2012/98)

Account Area - Local Project Capital

184. In 2011, approval was given for the establishment of a Housing Revolving Fund. Three cheques to the value of \$200M were drawn on 5 January, 2012 and deposited into a special bank account held at the Bank of Guyana. At the time of reporting, no disbursements were made from the Account.

*Ministry's Response:* The Head of Budget Agency indicated that no disbursements were made from the account. However negotiations are still ongoing with the Guyana Teachers Union.

*Recommendation:* The Audit Office recommends that the Ministry continue to engage the Union on the matter. (2012/99)

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

185. The National Procurement and Tender Administration Board awarded the contract for the construction of the Science Laboratory of the Central Corentyne Secondary School to the lowest of five bidders in the sum of \$10.945M. The works which commenced on the 11 December 2012 and as at 31 December 2012, an amount of \$2.189M was disbursed from the proceeds of the contract. The completion of the project was scheduled for 5 March 2013, but at the time of the audit visit on 26 June 2013, the works were not completed and appeared to be abandoned. In addition to the fact that liquidated damages had accrued on a daily basis at a rate of 0.1% of the final contract price, but not exceeding 10% of the final contract price, there were overpayments totalling \$202,400, on measured works.

*Ministry's Response:* The Head of Budget Agency indicated that the overpayments will be investigated and efforts will be made to recover any sums overpaid.

*Recommendation:* The Audit Office recommends that the Ministry take steps to recover the overpayments and put proper systems in place to avoid a recurrence. (2012/100)

AGENCY 44  
MINISTRY OF CULTURE YOUTH & SPORT

Current Expenditure

Prior year matters, which have not been resolved

186. The Ministry was still to recover overpayments on salaries totalling \$710,403, which remained outstanding since the year 2009.

*Ministry's Response:* The Head of the Budget Agency indicated that one person has committed to repay a balance of \$47,209. In addition, the Ministry has exhausted all possibilities in relation to the recovery of the remaining \$663,194 and has since written the Solicitor General requesting permission to write off this balance.

*Recommendation:* The Audit Office recommends that the Ministry continue to pursue the matter with the Solicitor General. (2012/101)

187. The Ministry disbursed \$153.866M as subsidies and contributions to the two entities under its control, as shown in the table below. These organizations are subject to separate audit and reporting. At the time of reporting only the 2004 to 2011 audit reports for the National Trust were submitted to National Assembly. Below is the status of each account:

Entity	Last Audited	Remarks on Financial Statement
National Trust	2011	No other financial statements received
National Sports Commission	2010	Report to be issued for 2011

*Ministry's Response:* The Head of the Budget Agency indicated the Ministry is making every effort to have these accounts laid in the National Assembly.

*Recommendation:* The Audit Office recommends that the Ministry make a special effort to have these accounts laid in the National Assembly. (2012/102)

188. An amount of \$35M was drawn on the Consolidated Fund in December 2011 for 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 that it should have been treated as a capital programme.

189. A Company, "Guyana Inter Religious Television Inc" was incorporated on 20 December 2012 and sited in the compound of the National Communications Network. The aim of the Company was "...to foster and further religious tolerance, understanding and mutual respect in Guyana", primarily through television. The Company was to receive funding from the sum deposited in the account at Bank of Guyana. In this regard, it opened bank account № 001050304014 at Guyana Bank for Trade & Industry on 21 December 2012, in order to facilitate this process. However, to date there were no transfers to the account.

*Ministry's Response:* The Head of the Budget Agency indicated that a document requesting payment was received by the Ministry. However, the Ministry was later advised by the Ministry of Finance to withhold all payments in respect of the Multi Faith Religious Television Station until further notice. Efforts are being made to have the funds transferred to the Guyana Inter-Religious Organisation Account.

*Recommendation:* The Audit Office recommends that the Ministry follow up with the Ministry of Finance with a view to have the funds transferred to the Guyana Inter Religious Organisation Account. (2012/103)

190. The Ministry continues to deposit revenues totalling \$24.168M into the Special Project Account № 01626004000 instead of the Consolidated Fund. This sum consisted of respective amounts of \$23.355M, \$207,500 and \$605,200, which were realized from Guyana National Stadium rentals, Gym fees and sale of tender documents.

*Ministry's Response:* The Head of the Budget Agency indicated that corrective action has been taken to have all revenues received from sale of tender documents and gym fees paid over to the consolidated fund with effect from July 2012 and January 2013 respectively. Approval is now being sought to have a separate bank account in favor of the National Stadium.

*Recommendation:* The Audit Office recommends that the Ministry take immediate action to ensure all revenues collected are deposited in tact into the Consolidated Fund. (2012/104)

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

##### Other Matters

191. A total of fifty Inter/Intra Departmental Allocation Warrants (IDAWs), with an aggregate value of \$51.494M were issued to Ministries and Regions, to undertake expenditure for Mashramani celebrations, recreational summer camps and construction works on a new Community Centre at Bartica. In this regard, financial returns were not received on seven warrants totalling \$17.500M to facilitate accurate recording of the expenditure. In the absence of such returns, the completeness and accuracy of the expenditure recorded in the Appropriation Account could not be determined.

*Ministry's Response:* The Head of the Budget Agency indicated that efforts are being made to have all financial returns submitted to this Ministry by the end of each financial year.

*Recommendation:* The Audit Office recommends that the Ministry take appropriate action in ensuring that financial returns are received and all balances on warrants refunded to the Consolidated Fund. (2012/105)

#### Capital Expenditure

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

##### Account Area – National Trust

192. In 2011, the National Procurement and Tender Administration Board (NPTAB) awarded the rehabilitation of the 1763 Monument and construction of guard hut and sanitary block in the sum of \$4.710M. An approved variation of \$2.241M increased the project cost to \$6.951M. Following payments totalling \$2.664M, during the year 2011, amounts totalling \$5.699M were paid in 2012. As can be noted, the resulting sum of \$8.363M exceeded the revised project cost by \$1.412M. It was therefore clear that an overpayment had occurred.

*Ministry's Response:* The Head of the Budget Agency indicated that the contractor was informed in writing in relation to the overpayment and has promised to repay earliest.

*Recommendation:* The Audit Office recommends that the Ministry (1) ensure that there is proper recording and monitoring of payments to contractors and (2) continues to pursue the recovery of the overpayment, and ensure that there is no reoccurrence of this situation in the future. (2012/106)

*Account Area – National Sports Commission*

193. The NPTAB awarded Phase 2 - completion of internal roads and associated structures to the lowest responsive bidder from 8 bids in the sum of \$149.860M. As at 31 December 2012, the contractor had received amounts totalling \$32.156M. The following was discerned from an examination of documentation and an inspection of the works:

- Details of the work includes completion of main access road and intersection, construction of internal perimeter road, drains and HDPE pipe culvert, construction of private parking lot northern end, construction of eastern access road and two RC box culvert and the completion of road markings and signs;
- The contractual commencement date was 4 September 2012, but actual commencement was on 8 October 2012;
- The contract duration was eight months, with a completion date of 4 May 2013. The works were only approximately 35% completed, and it was unclear whether an extension of time was granted;
- Payments to the contractor, up to 15 July 2013, amounted to \$47.196M or 31.5% of the contract sum. This was as a result of payments during 2013 totalling \$15.040M; and
- The supervisory consultant for the project was Design & Construction Services Limited (DCSL). This firm recommended that the Ministry terminate the contract, because of the contractor's poor performance.

*Ministry's Response:* The Head of the Budget Agency indicated that the contract for this project was terminated on June 19, 2013 based on poor performance by the contractor as recommended by the Consultancy Service.

*Recommendation:* The Audit Office recommends that the Ministry immediately undertake a full review of the contractor's obligations under the contract to ensure that these, including applicable liquidated damages, are fully satisfied, without any overpayments. (2012/107)

AGENCY 45  
MINISTRY OF HOUSING & WATER

Capital Expenditure

Prior year matter, which have not been resolved

194. 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 2012. The audit for the CH&PA was last done for the year 2012 and the account is to be laid in the National Assembly. It should be noted that the Ministry failed to have the financial statements for CH&PA laid in the National Assembly within the statutory period.

*Ministry's Response:* The Head of the Budget Agency indicated that the financial statements will be sent to Parliament on 30 September 2012 to be laid in the National Assembly.

*Recommendation:* The Audit Office recommends that the Ministry institute measures to ensure that the accounts of the CH&PA are laid in the National Assembly, within six months of the close of the financial year. (2012/108)

AGENCY 46  
GEORGETOWN PUBLIC HOSPITAL CORPORATION

Current Expenditure

Prior year matters, which have not been resolved

195. 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 requirements of the Fiscal Management and Accountability Act (FMA Act) Part XII Sections 79 and 80. Such legislation requires the entity to keep separate books of accounts to record assets and liabilities as well as income and expenditure and to have separate financial 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 again 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. (2012/109)

196. The Corporation was still unable 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, but to date the Corporation has not been able to engage a Consultant to gather the relevant data in a form suitable for entry.

*Corporation's Response:* The Corporation is a sub-accounting unit of the Central Government Accounting System and is remotely linked to the IFMAS accounting system at the Ministry of Finance which office funds, by way of appropriation, and scrutinises the hospital on the basis of it being a budget agency. Until such time as we are treated as a subvention agency, we are required to function as a sub-accounting unit of the central government accounting system. Notwithstanding present arrangement and in view of the necessity to enhance management decision making, we have made every effort to establish a separate computerised accounting system and have advance this effort by acquiring the hardware and software and completed a substantive portion of the set up information, except for fixed assets. Because of constraint of time and resource, we have solicited a proposal from a consultant to complete the establishment of the computerised accounting system and this proposal was submitted to the Board of Directors of the Hospital, which Board advised we go public tender. Subsequently, a proposal was provided by the sole authorised distributor of ACCPAC which is now with management for further action.

*Recommendation:* The Audit Office recommends that the Corporation take the necessary action to computerise its financial accounting and record keeping function in keeping with the Health Sector Development Plan. (2012/110)

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

197. For the period under review, a total of seventy transactions relating to pay change directives for new appointments, resignations, retirements and dismissals were examined, with the result that twenty-seven instances valued at \$574,210 were identified where salaries, including \$42,001 in deductions, were overpaid. The overpayments were in respect of persons dismissed from the Corporation.

*Corporation's Response:* The Head of Budget Agency explained that the Human Resources Department has sent out letters in an effort to recover the overpayments which included payments to the National Insurance Scheme and the Guyana Revenue Authority. It must be noted that payment of wages and salaries falls due before the month is ended and this is exploited by the employees.



*Recommendation:* The Audit Office recommends that the Corporation make every effort to follow-up this matter to locate persons overpaid and engage deduction agencies, with a view to recovering the amounts overpaid. (2012/111)

Account Area - Drugs and Medical Supplies

198. The sum of \$1.651 billion was budgeted for purchases of drugs and medical supplies. The provision was increased to \$1.671 billion through virements from other appropriations. As at 31 December 2012, the full amount was expended as follows:

Supplier	Amount \$,000
New GPC Inc.	1,160,960
DOCOL - Medical Gas	208,547
K. D. Enterprise	88,204
International Pharmaceutical Agency	58,629
Biomedical International Co.	21,018
Scientific Supplies & Technology	7,932
Pharmagen Enterprise	10,651
Geddes Grant	9,316
Dia Caribbean	6,478
Ansa McAl	7,307
Friendship Oxygen	5,409
Meditron Scientific Sales	5,035
International USA	3,988
Express Medical	1,492
Antillean Clinical Laboratory Support	4,457
Miscellaneous	71,469
<b>Total</b>	<b>1,670,892</b>

199. As can be noted, amounts totalling \$1.161 billion were paid to New GPC Inc. An examination of the records revealed that the payments related to the following groups: -

Description	Quantity	Amount \$'000
Major Contracts	2	1,043,173
Purchase Orders	26	62,416
Miscellaneous	101	55,371
<b>Total</b>	<b>129</b>	<b>1,160,960</b>

200. An examination of the payments revealed that:

- (a) the major contracts had an aggregated face value of \$1.162 billion of which the Corporation paid \$1.043 billion during the year. The Ministry of Health was noted to have paid the sum of \$117.256M to the contractor on behalf of the Corporation. It could not be determined whether the supplier had satisfied the requirements for bank guarantees with respect to the contracts, since these were not provided for examination. To the time of writing, New GPC Inc. was still to deliver medical supplies valued at \$8.278M; and
- (b) the payments of \$62.416M in relation to the twenty-six purchase orders represented the aggregate value of the orders. It should be noted that the Corporation failed to solidify the awards in keeping with the requirements of the Procurement Act of 2003.

*Corporation's Response:* The Head of Budget Agency explained that there were no bank guarantees since payments made to the New GPC Inc. were on a monthly basis and not a one-time payment to reflect the contracted value. Deliveries from these contracts were also made periodically during the year.

*Recommendation:* The Audit Office recommends that the Corporation take immediate steps to have the contractor fulfil the obligations under the contracts for the year 2012. (2012/112)

201. The GPHC also entered into a supplementary contract with the New GPC Inc for medical supplies valued at \$114.590M. In this regard, the Ministry of Health settled the Corporation's full obligation under that contract. Prior to finalising this report, the Corporation provided a bank guarantee with respect to the contract. However, the guarantee had a validity of only three months and had expired on 8 April 2013. At the time of reporting, New GPC Inc. was still to deliver medical supplies valued at \$58.583M.

*Corporation's Response:* The Head of Budget Agency has acknowledged the outstanding balance for supplies.

*Recommendation:* The Audit Office recommends that the Ministry take action to ensure that all contracts for supplies meet the requirements of the Procurement Act (2003), especially as they relate to the terms and conditions that would indemnify the Government from financial loss. (2012/113)

202. As was noted in the foregoing paragraphs, the Ministry of Health had settled on two occasions the Corporation's obligation under contracts, which accordingly amounted to \$231.846M. Since the GPHC is the beneficiary of the contract proceeds in both cases, it follows that its Appropriation Accounts should so reflect the expenditure. As this was not the case, it follows that an understatement of the reported expenditure had occurred.

203. A physical verification exercise that was conducted at the GPHC off site location and the Pharmacy Bond revealed that there were 265 instances of expired drugs as at June 2013 totalling \$65.080M.

*Corporation's Response:* We acknowledge responsibility for the expired drugs as reported by the Auditor General.

*Recommendation:* The Audit Office again recommends that the Corporation conduct a study to assess the need of these drugs and more accurately determine their purchases. (2012/114)

#### Stores and Other Public Property

204. Section №. 34 of the Stores Regulations stipulates that “All gifts received shall be subject to normal store-keeping and stores accounting procedures as set out in the Regulations.” During the period under review, the Corporation received a large quantity of gifts including an ambulance. Evidence was seen where the items were brought to account in a Gifts Register in keeping with the Regulations. However, documentation from donors to validate the items received and quantities recorded in the Register was not produced for audit scrutiny. In terms of issues from the stock of gifts, recipients did not acknowledge receipt of stock items issued. This resulted in the propriety of the transactions not being ascertained.

*Recommendation:* The Audit Office recommends that the Corporation take immediate steps to ensure that the Stores Regulations is complied with, as it relates to the accounting for gifts. (2012/115)

#### Accounting for Expenditure

205. At the time of reporting in September 2013, a total of thirty-eight payment vouchers totalling \$15.008M for the year 2012 were unavailable for audit examination. It should be noted that three vouchers with an aggregate value of \$7.311M relates to payments made to the New GPC Inc. for the supply of drugs and medical supplies. In the absence of the payment vouchers for the New GPC Inc. alternative audit procedures had to be adopted to verify receipt of the purchases.

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

*Recommendation:* The Audit Office recommends that the Corporation put systems in place to ensure that there is adequate accountability for payment vouchers and supporting documents, so that these could be provided for audit in a timely manner. (2012/116)

## Capital Expenditure

### Prior year matter, which has not been resolved

206. At the time of reporting, the 2010 purchases of sixty-eight x-ray cassettes valued at \$1.883M were still not received by the Corporation. 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 still awaiting delivery of the sixty-eight x-ray cassettes.

*Recommendation:* The Audit Office again recommends that the Corporation vigorously follow-up this matter with the supplier to have the items delivered immediately. (2012/117)

## AGENCY 47 MINISTRY OF HEALTH

### Current Expenditure

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

207. The Ministry had still not recovered the outstanding amounts of \$1.617M, which were overpaid to employees of the Ministry for the years 2007 and 2011. For the period under review, a total of five transactions relating to pay change directives for dismissals and resignations were forwarded late to the Central Accounting Unit of the Ministry, resulting in overpaid salaries totalling \$604,925 bringing the total overpayments to \$2.222M. At the time of reporting, the Ministry was unable to make any recovery.

Year	Net salaries (A) \$	Deductions (B) \$	Total (A+B) \$
2007	-	476,158	476,158
2011	795,107	345,867	1,140,974
2012	512,969	91,956	604,925
Total	1,308,076	913,981	2,222,057

*Ministry's Response:* The Head of Budget Agency indicated that letters requesting the refunds were written to the agencies. The National Insurance Scheme requested more information for the year which we were unable to provide because our records were destroyed by the fire in 2009. We had to seek alternative source like the Public Service Commission for more information. 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.

*Recommendation:* The Audit Office recommends that the Head of Budget Agency renew its efforts to engage deduction agencies, with a view to recovering the amounts overpaid. (2012/118)

208. The PAHO was still to supply to the Ministry a total of \$9.006M worth of deliveries in respect of two transactions made during 2010 for the supply of reagents.

*Ministry's Response:* The Head of Budget Agency indicated that to date PAHO has not delivered the outstanding supplies. The Ministry is in communication with the Organisation so as to bring completion on the invoices.

*Recommendation:* The Audit Office recommends that the Ministry aggressively follow-up this matter in order to recover the sum paid to the supplier. (2012/119)

209. In 2012, the Ministry expended amounts totalling \$2.722 billion for pharmaceuticals and medical supplies as shown in the table below. The procurement of pharmaceuticals and medical supplies by the Ministry of Health was based on a 2010 award by the National Procurement and Tender Administration Board (NPTAB) that accordingly was to have effect up to 31 December 2012. In the award, the New GPC and Medpharm, together with international agencies involved in drug procurement would continue to enjoy their pre-qualified status. The award was noted to have been made on the basis of competitive bidding, following public advertisement. In relation to the 2012 purchases, the following details are given in the table below:

Supplier	Amount \$'000
New GPC Incorporated	1,872,087
Caribbean Medical Supplies	185,965
International Pharmaceutical Agency	180,722
Productos Roche	105,284
Pan American Health Organization (PAHO)	94,766
Demerara Oxygen Company Limited (DOCOL)	48,622
Trans Continental Medical Supplies	35,156
Eureka Laboratory	34,268
Associated Industries Limited	31,882
Meditron Scientific Sales	20,236
Western Scientific	19,720
IDA Foundation	19,018
Linden Hospital Complex	16,837
A&S Enterprise	10,708
Kalabule Chemical Co. Inc.	9,848
Mettler Toledo	8,510
Ansa McAl	3,439
Miscellaneous suppliers	24,624
<b>Total</b>	<b>2,721,692</b>

210. The transactions with New GPC Inc. included fifteen contracts valued at \$1.642 billion of which freight charges totalled \$124.013M. The contracts were supported by five bank guarantees with an aggregate value of \$1.829 billion. The guarantees were required to be valid for one year, but each had a validity of only three months and a set expiry pattern in months ending August 2012, January 2013 and April 2013. There were no guarantees in force at the time of the examination, but the contractor was still to deliver goods valued at \$164.603M, as detailed in the table below.

No.	Contract No	Payments \$'000	Deliveries \$'000	Outstanding \$'000
1	1/12	1,108,656	1,008,386	100,270
2	101/12	4,883	4,821	62
3	118/12	45,220	31,784	13,436
4	204/12	175,854	158,920	16,935
5	215/12	35,158	22,924	12,233
6	225/12	27,580	5,913	21,667
Total		1,397,351	1,232,748	164,603

*Ministry's Response:* A response was not received from the Head of Budget Agency.

*Recommendation:* The Audit Office recommends that the Ministry take immediate steps to have the contractor fulfill the obligations under the contracts for the year 2012. (2012/120)

211. At the time of reporting, outstanding deliveries for the year 2011 totalled \$59.835M, following the receipt of pharmaceuticals and other medical supplies to a value of \$28.266M. The position remained the same for 2008, in that the Ministry is still to provide evidence to support deliveries valued at \$79.262M.

*Ministry's Response:* The Head of Budget Agency indicated that the outstanding balance of drugs for 2011 has since been reduced. With regards to the outstanding deliveries for 2008, the stores received notes were sent to the Ministry but the fire in 2009 destroyed same, hence the Ministry was unable to produce this evidence to the Audit Office.

*Recommendation:* The Audit Office recommends that the Ministry do all that is necessary to present copies of the documents for audit examination. (2012/121)

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

212. Large quantities of pharmaceuticals and other medical supplies were kept in stock at a number of bonds and warehouses. In consideration of the fact that there were 327 items of expired stock with an approximated value of \$208.090M, overstocking must have been a contributory factor. The table below summarizes the incidences of expiry of pharmaceuticals and other medical supplies.

Location	Items	Approx. Value \$'000
Ruimveldt Offsite	95	120,980
Diamond Warehouse	135	84,626
Bartica	19	127
Cane Grove	24	75
Mabaruma	29	1,210
Mahaicony	25	1,072
Total	327	208,090

*Ministry's Response:* The Ministry has noted that it is not taken in isolation the quantities of expired medical as a qualitative statement. The expired medicine must be analysed as a percentage of the quantity received and issued. The World Health Organization standard for developing countries is 5% of the total value of purchases. It should be noted also that the Ministry is currently working to ensure that accurate information is received from the Health Facilities requesting supplies. The requested information is aggregated along with the Essential Drug List to forecast for the yearly procurement. A model to consider is that of HIV/AIDS Projection for Drugs. This consequent expiry potential increased when many persons did not get ill and not because the methodology of quantification was wrong. Audit team may want to consider this as subjective opinion only.

*Recommendation:* The Audit Office recommends that the Ministry undertake a country-wide survey to determine the realistic needs of pharmaceuticals and other medical supplies in order to reduce losses through expired drugs. (2012/122)

#### Other Matters

213. During 2012, the Ministry of Health transferred to the Linden Hospital Complex amounts totalling \$256.079M from its current provisions. The sum was to have met 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.

*Ministry's Response:* The Head of Budget Agency explained that the Linden Hospital Complex is an Activity and receives funding under Programme 474: Regional Health Services.

214. 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; and

- (c) Amounts totalling \$199.371M were expended during 2012. The unspent balance of \$56.708M was paid to the Consolidated Fund on 8 March 2013 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”. Since the refund to the Consolidated Fund was not timely, the Appropriation Account for 2012 was not adjusted, resulting in the account being overstated by the amount.

*Ministry’s Response:* The Head of Budget Agency indicated that the Linden Hospital Complex was approved by Cabinet to function as a Board in 2012 and the Complex provided receipts to cover all expenditures incurred to the Ministry.

*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. (2012/123)

215. It should be noted that at the time of reporting, a number of irregularities committed at the Linden Hospital Complex were being investigated. To date, two persons were placed before the courts.

*Ministry’s Response:* The Head of Budget Agency indicated that the matter is a police case and still ongoing.

*Recommendation:* The Audit Office recommends that the Ministry continue to monitor the proceedings in this matter. (2012/124)

216. The Ministry failed to maintain a master inventory to reflect acquisitions and disposals of assets as required by the Stores Regulations. These Regulations also requires the marking of assets to properly identify them as Government’s property. In this regard, the Ministry took action to mark vehicles, but did not extend this requirement to other assets. Similar observations were made during the 2010 and 2011.

*Ministry’s Response:* The Head of Budget Agency explained that the Ministry has started the process of marking the Ministry’s assets for relevant identification. However, all assets procured by the MMU are marked before they are sent to the departments of this Ministry.

*Recommendation:* The Audit Office again recommends that the Ministry take immediate steps to ensure that the Stores Regulations is complied with, as it relates to maintaining a master inventory and the marking of assets. (2012/125)



217. There was also a breach of the provisions of Section 43 of the Fiscal Management and Accountability Act (2003) when the Ministry failed to refund to the Consolidated Fund 327 cheques valued at \$223.490M that were drawn on the Appropriation Accounts for the year 2012. As such, the Appropriation Accounts were inflated by the sum. While at the time of reporting some eleven cheques valued at \$68.154M were still on hand, the others were expended during 2013, with the approval of the Accountant General's Department. A similar observation was made in 2011, where 290 cheques valued \$267.839M were retained and used during 2012.

*Ministry's Response:* The Head of Budget Agency acknowledged there were eleven cheques valued at \$68M on hand. Two of the cheques valued at \$59.5M were for seven ambulances. The ambulances will be shipped from Japan in October 2013 and would arrive in December 2013.

*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. (2012/126)

218. Purchases, on sixteen vouchers totalling \$842.697M, from the current and capital provisions of the Ministry were not supported by "Delivery Notes" and/or "Stores Received Notes" to evidence the receipt of goods. In 2011, a similar situation existed where three vouchers totalling \$16.818M required similar documentation.

*Ministry's Response:* The Head of Budget Agency acknowledged the finding and indicated that efforts are being made to locate and produce the documentation for audit.

*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. (2012/127)

219. 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 fifty-one instances valued at \$5.826M the dates of clearing were omitted from the register. In relation to the cheque orders where the dates of clearing were identified, there were 125 instances valued at \$11.105M, which were cleared on an average sixty days after the required time. The register also revealed ninety-five cheque orders valued at \$5.770M that were not cleared at the time of reporting. It was therefore clear that the Ministry did not comply fully with the regulations governing the clearing of cheque orders.

*Ministry's Response:* The Head of Budget Agency acknowledged the finding and indicated that the Cheque Order Register has now been updated to reflect the dates the vouchers are cleared. In some cases when the suppliers are unable to supply within sixteen (16) 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. (2012/128)

220. Four payments to the New GPC Inc. that totalled \$231.846M were made by the Ministry, on behalf of the Georgetown Public Hospital Corporation. Since the GPHC is the beneficiary of the contract proceeds in both cases, it follows that it is an improper charge to the appropriations of the Ministry of Health. It follows therefore that an overstatement of the reported expenditure had occurred.

*Ministry's Response:* The Head of Budget Agency explained that in December 2012 the Georgetown Public Hospital Corporation needed funds to procure drugs and the Ministry of Finance advised this Ministry to make the payment of \$231.846M since funds were available. The Georgetown Public Hospital Corporation had no funds available under the appropriate Sub Head 6221 (Drugs and Medical Supplies) or balance to do a virement and a supplementary provision was not possible in December 2012.

221. In relation to suppliers other than New GPC Inc., only one contract for goods valued at \$8.033M was supported by a bank guarantee. Thirty-three other contracts amounting to \$841.032M to local and overseas suppliers were not supported by bank guarantees. At the time of reporting, the obligations under nineteen contracts were not fully satisfied, with the result that goods valued at \$168.287M remained outstanding.

*Ministry's Response:* The Ministry did not respond to the finding.

*Recommendation:* The Audit Office recommends that the Ministry take action to ensure that all contracts for supplies meet the requirements of the Procurement Act (2003), especially as they relate to the terms and conditions that would indemnify the Government from financial loss. (2012/129)

#### Stores and Other Public Property

222. As shown in the table below, validation exercises were carried out on a sample of 185 items of stock, including pharmaceuticals and other medical supplies, stationery, dietary, electrical and janitorial items. Overall, shortages were identified in 29.7% of the instances examined, compared to an 7.9% overage rate. The respective values of the shortages and excesses identified could not be readily determined.

Location of Store	Items Checked	Percentage Short	Percentage Over
Kingston	85	29.4	5.8
Diamond	100	30.0	10.0
Overall	185	29.7	7.9

*Ministry's Response:* The Head of Budget Agency indicated that all shortages/excesses are being investigated at the Kingston Bond and the Diamond Warehouse and corrective actions will be taken to clear the issue.

*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. (2012/130)

#### Capital Expenditure

223. The contract for the construction of an Acute Care Psychiatric Hospital in Region № 6 was awarded in 2011 to the lowest responsive bidder in the sum of \$112.739M. At the end of 2011, the contractor was paid sums amounting to \$80.168M, while other amounts totalling \$11.755M were paid in 2012. Total payments under the contract were therefore \$91.923M. Physical verification of the works revealed the following unsatisfactory features:

- (a) The works appear to have been abandoned for a prolonged period of time. No personnel or equipment from the contractor was on the site and it was overgrown with vegetation. Termite nests were also noted on various areas of the building;
- (b) The completion date for the works was stated as 18 May 2012. However at the time of our physical verification on 4 September 2013 the works were incomplete. At this date, a total of sixteen months had elapsed from the contractual completion date. No approvals for extensions of time were noted and therefore the contractor is liable for liquidated damages; and
- (c) The value of the measured works completed at that time was \$92.079M, based on payment certificate № 8 dated 30 July 2012, which was prepared by the supervising consultants. However, an examination of the works revealed thirty-four instances where amounts totalling \$15.722M were paid in relation to unexecuted works. It was therefore clear that the consultant had overstated the actual value of works completed by the contractor.

*Ministry's Response:* The Head of Budget Agency indicated that this matter is being investigated with a view to recover any overpayment.

*Recommendation:* The Audit Office recommends that the Ministry investigate this matter with a view to recover any overpayment. (2012/131)

#### Account Area - Equipment

224. The Ministry expended the sum of \$200M during 2012 to acquire cardiac catheterisation laboratory materials. However, the Ministry was not in receipt the items ordered.

*Ministry's Response:* The Cardiac Catheterisation Machine and power supply for the value of \$200M will be shipped from the USA and is expected to arrive on 15 December 2013. It should be noted that the Ministry had to prepare a special location built to specification for this machine to function.

*Recommendation:* The Audit Office recommends that the Ministry aggressively follow up with the supplier to have the outstanding items delivered. (2012/132)

AGENCY 48  
MINISTRY OF LABOUR, HUMAN SERVICES AND SOCIAL SECURITY

Current Expenditure

Prior year matters, which have not been resolved

225. During the year 2011, nine officers were overpaid net salaries amounting to \$0.871M with related deductions amounting to \$0.173M overpaid to the various agencies. During the period under review five of these officers were written to. 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, and in 2011 the sum of \$0.256M was recovered from the agencies leaving \$1.146M 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. In addition, legal advice will be sought from the Solicitor General's Office.

*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 where necessary. (2012/133)

226. The following unsatisfactory features were observed in relations to the operation of the Old Age Pension programme:

- (a) The Old Age Pension database was still not updated on a regular basis for new applicants and pensioners who had died;

*Ministry's Response:* The Head of Budget Agency explained that the Ministry had acquired three additional Data Entry Clerks and as a consequence the database for new applicants and for existing clients is up-to-date. However, the Ministry is still dependent on the General Registrar's Office for the death return reports which are submitted every 3 – 4 months in a disaggregated form. Notwithstanding this, the Ministry uses the Probation Officer's Report to update the database.

- (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; and

*Ministry's Response:* The Head of Budget Agency explained that as mentioned earlier, the Ministry has employed with the effect from February 2013, three additional Data Entry Clerks who are now entering the sequential numbers of the pension books against the pensioner names.

- (c) 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.

*Ministry's Response:* The Head of Budget Agency explained that the Ministry has restarted entering this information on the database for pensioners based on the returns issue sheets from the Probation Officers.

*Recommendation:* The Audit Office again recommends that the Ministry take urgent action to correct the situation mentioned above. (2012/134)

### Capital Expenditure

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

##### Account Area – Buildings

227. The contract for the extension of the western section of building and the internal remodeling 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. During the period under review no evidence of correspondence to the contractor to refund outstanding balances was seen. However, the sum of \$1.100M was rewarded to another contractor for emergency works to the roof of the Ministry.

*Ministry's Response:* The Head of Budget Agency explained that the contractor was written to. To date, there has been no response. Legal advice will be sought from the State Solicitor on this matter.

*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 recurrence. (2012/135)

## Current Expenditure

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

#### Other Matters

##### Imprest Bank Account № 3191 (Old Age Pension and Public Assistance Programme) Reconciliation of Account Status at 31 December 2012

228. 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 2012, according to its cash book, is illustrated in the table below:

Description	Amount \$'000
Cash at Bank	10,729
Vouchers at AGD 2012	271,865
Vouchers in Progress	22,866
Vouchers to Enter	141,314
Advance Outstanding	11,131
GPOC	66,513
HSDP	75,582
Advance received from AGD	240,000
Total	840,000

229. In 2011 the Ministry of LHS&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 know/made available. The shortage caused by the non-reimbursement of the said sum could adversely affect the operations of the Imprest. At the time of the audit the sum of \$8.053M was refunded on 8 April 2013, leaving a balance of \$67.529M outstanding from Health Sector Development Project.

*Ministry's Response:* The Head of Budget Agency explained that the HSDU has an outstanding balance of \$67.529M to be paid over to the Ministry of Labour, Human Services and Social Security.

230. 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 a Consultant is engaged in this reconciliation process. The reconciliation for the period January to July 2013 has been completed.

231. In addition, the Ministry received \$240M from the Ministry of Finance to support the Imprest. This sum was added to the already established Imprest. However, at the time of reporting, reconciliation was being done to support the operation of this Imprest.

*Ministry's Response:* The Head of Budget Agency explained that the Ministry received an advance of \$350M from Ministry of Finance to facilitate the Old Age Pension and Public Assistant increases in 2012. Of that advance \$110M was cleared and \$240M was added to the already established imprest since a request to the Ministry of Finance to increase the \$300M was not address.

*Recommendation:* The Audit Office recommends that the Ministry submit the results of the reconciliation for audit scrutiny. (2012/136)

AGENCY 51  
MINISTRY OF HOME AFFAIRS

Current Expenditure

Prior year matters, which have not been resolved

232. The Ministry was successful in curtailing overpayments of salaries during the years 2011 and 2012, as no related incidences were observed in those years. However, for the years 2009 to 2010 the Ministry should have recovered amounts totalling \$722,732, but the death of two of the persons overpaid in September 2009 and July 2010 made the possibility of recovering the sum of \$347,833 remote. In this regard, the Ministry of Finance was asked on the 29 November 2012 to approve the write off of the amount. Of the sum of \$374,899, which remained recoverable from four past employees, the Ministry was able to recover the sum of \$290,713 during the years 2012 and 2013 from those sources, leaving a balance of \$84,186.

*Ministry's Response:* The Head of Budget Agency indicated that the Ministry is still making efforts to recover the outstanding sum of \$84,176.

*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 recover the outstanding balance. (2012/137)

233. 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 transaction(s) undertaken. However, the Ministry still had difficulties adhering to this requirement, since a sample of 142 cheque orders, from the 2012 population of 986 such transactions, revealed that clearing was done on average thirty-eight days later than required. In the year 2011, a similar observation was made, whereby cheque orders were cleared on average eighty-two days later than required by circularized instructions.

*Ministry's Response:* The Head of Budget Agency indicates that the Ministry has acknowledged the findings and will make every effort to ensure that cheque orders are cleared within the specific 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. (2012/138)

234. The Ministry still operated in breach Section № 26 of the Stores Regulations which required that log books and historical records be maintained for vehicles and equipment owned and operated by the Ministry. In 2011, log books for vehicles requiring such records were not presented. Similarly, during the reporting period, log books and records relating to the cost of maintenance and other pertinent information were not always maintained. In the circumstances, it could not be determined whether the vehicles were operating efficiently and economically and whether the journeys undertaken were in the public interest. The following unsatisfactory observations were made during the examination of the records: -

- Of the log books provided, pertinent information such as the purposes of the journeys, serial numbers of purchase orders in relation to the receipts of fuel and odometer readings were not always recorded and in some instances the journeys were not authorized; and
- Although, amounts totalling \$31.925M was expended on Vehicles, Spares and Services for the forty-four and sixty vehicles respectively operated by the Guyana Prison Service and the Guyana Fire Service, historical records were not maintained to enable management to monitor the individual cost of repairs and to determine whether it was economical to retain or dispose of these vehicles.

*Ministry's Response:* The Head of Budget Agency indicated that the Ministry has acknowledged the following:

- The Guyana Prison Service and the Guyana Fire Service were reminded of the importance of maintaining proper recording in the log books; and
- The historical records for the Guyana Prison Service and the Guyana Fire Service are available for inspection by State Audit.

*Recommendation:* The Audit Office recommends that the Ministry put systems in place to retrieve all log books from Departments at the end of the year and confirm to the requirements of the Stores Regulations at all time in the maintenance of historical records and log books. (2012/139)



## Capital Expenditure

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

235. The Ministry is still unable to finalise the 2005 matters concerning payments made to acquire 500 MTSL shells and two stallions, which had a total value of \$2.336M. Although the Ministry of Foreign Affairs and the Registrar of the Supreme Court were engaged and certain diplomatic initiatives taken to have the item supplied, the attempts have proved futile. In relation to the stallions, the supplier was criminally charged in the matter and had refunded an amount of \$50,000 leaving an outstanding balance of \$971,800. Reports indicated that the supplier died on 6 June 2011 and there has been no further action by the Ministry.

*Ministry's Response:* The Head of Budget Agency explained that this matter involving the MTSL shells is still being addressed. In respect of the stallion, the Ministry will approach the Ministry of Finance seeking to have the sum of \$971,800 written off as the supplier is deceased.

*Recommendation:* The Audit Office once again recommends that the Ministry pursue this matter with the relevant authorities to have it cleared. (2012/140)

236. 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 to conclude this matter.

*Ministry's Response:* The Head of Budget Agency explained that the Ministry is still engaging the Ministry of Legal Affairs on 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. (2012/141)

### Account Area – Police Stations and Buildings

237. The Ministry is still to recover overpayments made on the remedial works to the floor, walls, roof, windows and doors at the Albion Police Station to the sum totalling \$3.504M, as shown in the table below. The Ministry had written to the project consultant for a resolution of the matter, but a response was not received and/or follow-up action taken.

Item	Description	Amount \$'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

*Ministry's Response:* The Head of Budget Agency explained that the Ministry wrote the then Consultant on this matter. They responded accepting the contents of the report prepared by State Audit and as a consequence the Ministry is now seeking to obtain from them the sum overpaid.

*Recommendation:* The Audit Office again recommends that the Ministry continue to pursue this matter in an effort to recover the overpayment. (2012/142)

238. The Ministry also did not recover overpayments to a contractor amounting to \$1.273M, which occurred as a result of twenty discrepancies in measured works on the rehabilitation of Kamarang Police Station.

*Ministry's Response:* State Audit's visit to the Kamarang Police Station was conducted in the absence of the Ministry's Consultant and the Superintendent of Works. As such the Ministry is not in agreement with the findings which speak of an overpayment of \$1.273M. The Ministry therefore is requesting that the Ministry's Consultant, Superintendent of Works and Engineer from State Audit visit the site together to examine the works carried out.

*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. (2012/143)

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

*Rehabilitation of lock ups B Division – Region Nos. 5 and 6*

239. The National Procurement and Tender Administration Board (NPTAB) awarded the contract for the rehabilitation of lock ups “B” Division – Regions №. 5 and 6 to the third lowest of four bidders in the sum of \$14.791M, because the three other bidders were deemed non-responsive. The works comprised general rehabilitation of the lock up facilities at police stations within the B division including the installation of toilets and showering areas, construction of septic tanks, repairs to cell doors, walls and roof and minor electrical and cold water installations.

240. Based on the measurements taken on the project site and subsequent calculations overpayments totalling \$190,000 were made to the contractor, because of the following:

Item	Description	Qty Paid	Qty Found	Rate \$	Overpaid G\$
	<b>Mibicuri Police station</b>				
4.4	General servicing and repairs to steel doors.	Sum	0	80,000	80,000
	<b>Rosehall Police Outpost</b>				
6.5	Remedial works to showering area	Sum	0	50,000	50,000
6.8	Rehabilitation of steel doors	Sum	0	60,000	60,000
Total overpaid					190,000

*Ministry's Response:* This work was reviewed by State Audit and the Ministry acknowledges the overpayment in the sum of \$190,000. Efforts will be made to recover this sum from the Contractor.

*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. (2012/144)

AGENCY 51  
MINISTRY OF HOME AFFAIRS

Programme 2 – Guyana Police Force

Current Expenditure

Prior year matters, which have not been resolved

241. 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 \$316.586M during the year 2012. The Audit Office opined that these purchases should not 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). Similar situations occurred previously as reflected in the table below:

Year	Particulars	Amount \$'000
2008	Purchase of uniform and military kits etc.	378,692
2009		280,210
2010		245,698
2011		255,439
Total		1,160,039

242. Notwithstanding, it should be noted that Tender Board procedures were adhered to for the procurement of the uniforms and military kits etc. in 2012. However, at the time of reporting, delivery of items from an overseas supplier to the value of \$167.683M could not be verified, since these items were still awaiting customs clearance.

*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. (2012/145)

243. The GPF has still not taken the necessary steps to secure and retain all vouchers in support of expenditure for previous years. As can be seen from the table below, twenty-five expenditure vouchers for the years 2008 and 2009, which amounted to \$19.110M, were still outstanding.

Year	Total vouchers	Amount \$'000
2008	16	14,193
2009	09	4,917
Total		19,110

*Police Force's Response:* The Finance Officer explained that efforts are ongoing to have these vouchers located and have them presented for audit inspection.

*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. (2012/146)

244. In 2010, 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, however the Director of Public Prosecution advised that there was not sufficient evidence to institute criminal charges against the officers. The payees affected by the loss are still to be paid.

*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. All recommended measures have been adhered to. Copies of statements and reports were submitted to the Secretary to the Treasury as requested.

*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. (2012/147)

245. Circularized instructions require that log books and historical records be kept, for each vehicle owned and/or operated by the GPF, to record the cost of maintenance and other pertinent information. For the period under review, the GPF operated 439 vehicles that required such records, but failed to produce historical records for thirty vehicles and log books for forty-six vehicles. The table below summarizes the outstanding records.

Description of Vehicle	Log Books	Historical Records
Motor Cycle	23	14
All Terrain	-	5
Motor Car	5	1
Truck/Lorry	5	1
Mini Bus	6	1
Pick-up	6	4
Prison Van	-	1
Land Rover/Jeep	1	3
Total	46	30

*Police Force’s Response:* The Finance Officer explained that historical records have since been reduced to thirty and log books to forty-six. Efforts are ongoing to have the outstanding Log Books and Historical Records presented for audit inspection.

*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. (2012/148)

246. A comparison of entries in log books relating to receipt of fuels and lubricants and issues as recorded in the fuel register revealed discrepancies in relation to the entire sample of seven log books examined.

Registration №	Type	Log Book (Litres)	Register (Litres)	Difference (litres)	Cost \$'000
PNN 8926	Pick-up	5,637	68	(5,569)	(1,153)
PNN 8760	Pick-up	256	5338	5,082	1,052
PHH 7788	Surf	2,566	6,027	3,461	716
GMM 6097	Crash Truck	4,567	6,074	1,507	316
PJJ 8049	Mini Bus	494	216	(281)	(58)
GLL 1926	Motor Van	8,541	63	(8,478)	(1,755)
PKK 881	Toyota Grande	7,050	11,398	4,348	900

*Police Force's Response:* The Finance Officer explained that reconciliation is currently being done to ascertain the reason for the differences.

*Recommendation:* The Audit Office recommends that the Guyana Police Force complete its reconciliation and submit same to the Audit Office for scrutiny. (2012/149)

247. The GPF maintained a bank account № 01620004110, into which the proceeds from bail were deposited. This account had a balance of \$5.903M at 31 December 2012. This balance could not however be validated because of a failure to provide bank statements. The account was also not reconciled for the period reviewed.

*Police Force's Response:* The Finance Officer explained that reconciliation is currently being done.

*Recommendation:* The Audit Office recommends that the Guyana Police Force take action to obtain or locate the bank statements and to effect an immediate reconciliation of the bank account. (2012/150)

#### Account Area - Accounting Area Payroll

248. A total of ninety-four transactions relating to pay change directives for resignations, retirements, dismissals and maternity leave transactions were examined for the period under review. Of these, there were fifteen instances where such directives were forwarded late to the Central Finance Office, with the result that salaries totalling \$1.259M, including deductions totalling \$363,286, were overpaid. An amount of \$632,254 was recovered in 2013, leaving a balance of \$0.626M to be recovered. In 2010 and 2011 overpayments of salaries amounted to \$1.040M and \$538,046 and remained outstanding.

*Police Force's Response:* The Finance Officer explained that this amount has since been reduced to \$0.626M since the amount of \$632,254 was recovered and paid over to Government. The Force deeply regrets this anomaly and has since written letters to the bank and to the ranks overpaid to return the overpayment.

*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. (2012/151)

Account Area – Maintenance Works

249. Overpayments totalling \$872,700, which were made to contractors during 2011 were still not recovered in respect of the following projects:

- Rehabilitation to Outpost at Moleson Creek - \$90,000;
- Rehabilitation to fence at Lethem Police Station - \$405,900; and
- Rehabilitation to OC quarters in Lethem - \$376,800.

*Police Force's Response:* The Finance Officer explained that additional works were conducted and final measurements were submitted to the Audit Department.

*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. (2012/152)

Other Matters

250. The GPF had still not corrected some issues with regard to the requirements of the Stores Regulations, since the Quarter Master Stores (QM Stores) of the GPF revealed several unsatisfactory features, as detailed below: -

- (a) Of a sample of forty-five items examined, there were thirteen instances of shortages and excesses;
- (b) There was no established process for the re-ordering of items;
- (c) The Stores Regulations (1993) were breached, in that the Central Accounting Unit did not maintain stores ledgers to enable independent checks on the stock of goods within the Textiles and Uniforms Sections of the QM Stores; and
- (d) The master inventory was not properly updated to reflect all assets owned by the Force;

*Police Force's Response:* The Finance Officer explained that:

- (a) The record is currently being checked to ascertain the reason for the shortages/excesses;
- (b) This issue is noted and has since been addressed;
- (c) A Ledger has been implemented and the Force regrets this lapse; and
- (d) The Master Inventory is currently being updated.

*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. (2012/153)

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

Account Area - Maintenance Works

251. The National Procurement and Tender Administration Board awarded sixteen contracts for an aggregate value of \$97.204M to eight contractors for the maintenance of buildings and other infrastructure. The full amounts were paid to the contractors as at 31 December 2012. The payments under fifteen of those contracts included amounts totalling \$10.773M relating to insurance, provisional sums and day works, which could not be verified because of the absence of documentary evidence to support the expenditure.

*Ministry's Response:* The Finance Officer explained that this occurrence has been noted and efforts are being made to have the necessary documents presented for inspection.

*Recommendation:* The Audit Office recommends that the related documentation be provided to substantiate the expenditure of \$10.773M, failing which the GPF should take action to recover the amounts involved. (2012/154)

AGENCY 52  
MINISTRY OF LEGAL AFFAIRS

Current Expenditure

Prior year matters which have not been resolved

Trademarks

252. The processing of applications for Trademarks continued to be in arrears. During 2012, a total of 662 applications were received, and to date 102 certificates were issued. Similarly, in 2011, 674 applications were received of which 310 certificates were issued. A review of the performance for the years 2010 to 2012 revealed that of a total of 1,918 applications received only 696 certificates, representing 36.3% of applications received were issued. The table below summarises the circumstances surrounding the processing of applications:

Year	Applications Received	Certificates Issued	Certificates in Process	Out of order	Withdrawn
2010	582	284	153	125	20
2011	674	310	264	57	43
2012	662	102	557	None	3
Total	1,918	696	974	182	66



*Ministry's Response:* The Head of Budget Agency explained that, as can be seen from the above, the Deeds Registry continues to work on clearing of the Trademark backlogs. Certificates are still being processed and it is anticipated that this figure will drastically reduce by the end of the year.

*Recommendation:* The Audit Office again recommends that the Head of Budget Agency continue the process of processing of Trademarks so that specific companies can use legally registered names or symbols to identify products. (2012/155)

Cash and Bank

253. The reconciliation statements in respect of the State Solicitor's bank Account №. 120 and the Official Receivers' Bank Account №. 330 continued to reflect unreconciled amounts of \$12.904M and \$0.302M respectively. Audit checks revealed that the Ministry had written the Accountant General in November of 2012 requesting permission to transfer the \$12.904M to the Consolidated Fund. The respective cash book balances for the two accounts were \$38.287M and \$14.006M, while the bank statement balances were \$51.137M and \$13.700M.

*Ministry's Response:* The Head of Budget Agency explained that the Ministry had written the Accountant General in November of 2012 requesting permission to transfer the \$12.904M to the consolidated Fund.

*Recommendation:* The Audit Office recommends that the Head of Budget Agency follow up this matter with the Accountant General. (2012/156)

Fees and Fines

254. In relation to the rental of the First Federation Building which is controlled by the State Solicitor's Office, the occupancy for the year 2012 numbered 31 but, none of these tenants had tenancy agreements. A similar situation existed in the previous years.

255. At the close of the year outstanding rental revenue for the First Federation Building amounted to \$1.307M, compared to the sum of \$1.574M, which was due and payable for the year 2012. Demand notices were sent to the defaulting tenants, but the outstanding rental was not paid. This increased the outstanding rents to \$3.385M, when the balance of \$2.078M, which existed at the end of the previous accounting period, is considered. The table below gives the annual balances that comprise the outstanding sum.

Description	Outstanding Rents \$'000
Balance on rents at 31 December 2010	917
Balance on rents at 31 December 2011	1,161
Balance on rents at 31 December 2012	1,307
Total	3,385

*Ministry's Response:* The Head of Budget Agency indicated that on 22 January 2013, legal proceedings were filed in the Georgetown Magistrate Court with a view of evicting the occupants of the First Federation Building who did not comply with the Notice to Quit. However, on 10 April 2013, all the complaints were withdrawn due to the findings by the residing magistrate that the Notices to Quit were bad in law. The learned magistrate held that the occupants were yearly tenants and they are entitled to 6 months' Notice and not the 2 months' Notice given. New Notices to Quit will have to be issued, but first the date of commencement of occupation of each tenant would need to be determined, and this is being done. This exercise, however, is difficult as most of the occupants do not have written agreements.

*Recommendation:* The Audit Office recommends that the Ministry continues to pursue the matter in the court. (2012/157)

Account Area – Payroll

256. The Ministry had still not recovered the outstanding amounts of \$393,992, including deductions totalling \$61,760, which were overpaid to eight officers during the years 2009 and 2011. For the period under review, three officers were overpaid salaries totalling \$116,230, including deductions totalling \$9,609, which increased the amounts overpaid to \$510,222, as shown in the table below. At the time of reporting, the Ministry was unable to make any recovery.

Year	No of Officers	Net Salary \$'000	Deductions \$'000	Total \$'000
2009	7	170	32	202
2011	1	162	30	192
2012	3	106	10	116
Total	11	438	72	510

*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. (2012/158)

AGENCY 53  
GUYANA DEFENCE FORCE

Current Expenditure

Prior year matters, which have not been resolved

257. 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 155 cheque orders totalling \$88.471M, which remained outstanding to date. The table below gives summarizes the annual balances of the outstanding cheque orders.

Year	Quantity	Amount \$'000
2012	58	30,545
2011	97	57,926
Total	155	88,471

*Defence Force's Response:* The Head of Budget Agency indicated that efforts are ongoing to have the remaining cheque orders cleared.

*Recommendation:* The Audit Office recommends that the Defence Force continue the process of having these cheque orders cleared. (2012/159)

258. 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. During 2012, six instances were identified where salaries totalling \$325,487, including deductions totalling \$113,123, were overpaid. Similarly, during 2011 three instances were observed where salaries in totalling \$302,926, including deductions totalling \$91,302, were overpaid and not recovered. In the circumstances, the outstanding amount over the two year period totalled \$628,413.

*Defence Force's Response:* The Head of Budget Agency acknowledged that this did occur and is seeking to ensure there is no reoccurrence. The individuals who benefitted from these overpayment as well as the agencies which received deductions on their behalf were written to in an attempt to recoup all monies so that same can be returned to the Consolidated Fund.

*Recommendation:* The Audit Office recommends that the Defence Force recover the sums overpaid and ensure that the systems are put in place to avoid overpayments. (2012/160)

259. A total of six cheques valued at \$7.121M were on hand at the time of the audit and had become stale dated. These represent payments retained in relation to contractual works. 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. 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 the cheques in question relates to construction work carried out by various contractors in the year under review and were retained until works were verified as satisfactorily done. The GDF has since taken a decision to return five of these to the Consolidated Fund. In one of the five instances the Contractor is now deceased. With respect to the remaining cheques, the works are still ongoing.

*Recommendation:* The Audit Office recommends that the Defence Force ensures that refunds to the Consolidated Fund are done promptly. (2012/161)

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

Account Area – Maintenance of Buildings

260. The rehabilitation of Artillery Barracks, Base Camp Stephenson, Timehri was awarded in the sum of \$1.962M and the full amount was paid to the contractor. The physical measurements taken on site revealed over measured quantities on the items shown in the table below. This resulted in an overpayment to the Contractor in the sum of \$216,250.

Item	Details	Unit	Paid	Actual	Difference	Rate \$	Total \$
1.3	Reinforced concrete in stair	cy	2	0	2	40,000	80,000
1.4	Ditto column and rails	cy	3	2	1	40,000	40,000
1.5	Ditto beam	cy	2	1	1	40,000	40,000
1.19	PVC rainwater Gutters 6"x6"	lf	352	307	45	1,250	56,250
Total Overpaid							216, 250

*Defence Force's Response:* The Head of Budget Agency explained that the Contractor is now deceased and the GDF is pursuing the matter with the Solicitor General for advice on the issue.

*Recommendation:* The Audit Office again recommends that the Guyana Defence Force implements stricter control over the supervision and certification of works before payments are made. (2012/162)

## Capital Expenditure

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

261. The Force has not recovered an overpayment of \$4.581M, which was discovered on 18 August 2011, during an examination of works undertaken on the 2nd Infantry Administration building at Camp Soweyo. The contractor was paid the full contract sum of \$16.043M, but the measured works on the incomplete building were valued at \$11.462M.

262. While the Head of Budget Agency indicated that the sun shading device would no longer be erected since it was no longer required, a valuation survey of the works carried out again on 26 August 2013, revealed overpayments amounting to \$3.037M, as detailed in the table below.

Element	Contract Amount \$	% Complete	Value of Work \$	Amount Overpaid \$
Preliminaries	30,000	100	30,000	0
Substructures	2,859,000	100	2,859,000	0
Concrete Works	4,371,200	100	4,371,200	0
Wrought Formwork	923,500	100	923,500	0
Block Works	1,015,500	100	1,015,500	0
Windows & Doors	685,400	100	685,400	0
Plumbing Installation	545,000	100	545,000	0
Electrical Installation	786,500	100	786,500	0
Sun Shading Device	1,578,200	0	0	1,578,200
Finishings	1,790,600	65	1,790,600	0
Contingency	1,458,490	0	0	1,458,490
Totals	16,043,390		13,006,700	3,036,690

*Defence Force's Response* The Head of Budget Agency explained that works comprising the \$4.581M mentioned, have since been undertaken. In specific reference to the sun shading device costing \$1.578M, this was not done since the GDF felt it was no longer required.

*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. (2012/163)

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

#### Account Area – Agriculture Development

263. The sum of \$8M was voted for the construction of farm house and rehabilitation of broiler pen. Amounts totalling \$3.753M were expended for the renovation of Male/Female Accommodation, Garden of Eden. A physical inspection of the works revealed that the contractor was paid for the provision of 1,000 fbm of hard wood floor boards, while the actual quantity was 218 fbm. This resulted in an overpayment in the sum of \$207,230.

*Defence Force's Response:* The Head of Budget Agency acknowledged this overpayment and indicated that efforts will be made to recover the sum overpaid.

*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. (2012/164)

AGENCY 55  
SUPREME COURT

Current Expenditure

Prior year matters, which have not been resolved

264. 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 \$14.476M.

*Department's Response:* The Head of Budget Agency indicated that the Supreme Court is pursuing these matters with the relevant authorities. A second reminder dated 27 November, 2012 was sent to the Permanent Secretary, Ministry of Home Affairs, requesting a status update as advised by the Public Accounts Committee.

*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. (2012/165)

265. 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	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. A letter dated 14 June 2011 was sent to the Finance Secretary and copied to the Accountant General requesting a debt write off. Two reminders were subsequently sent to the Finance Secretary and copied to the Accountant General on 15 August 2011 and 27 November 2012 requesting a debt write off once again. 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. (2012/166)

266. The Department had still not recovered amounts totalling \$962,074, which remains outstanding in relation to forty-four employees overpaid during the years 2007 and 2011. There were also three instances, where pay change directives for dismissals were forwarded late to the Central Accounting Unit, during the period under review. This resulted in overpaid salaries totalling \$113,333, including deductions amounting to \$13,848. The overpayments in the year 2012 have therefore increased the sum outstanding to date to \$1.075M.

*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. (2012/167)

### Magisterial Districts

#### Case Jackets

267. The filing of affiliation, criminal and civil case jackets at the Georgetown, West Demerara and East Demerara Magisterial Districts continued to be disorganized with a number of case jackets being misplaced or misfiled at the 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 triennium, 2010 to 2012, in the various Magisterial Districts.

Magisterial Districts	Type	Cases for year 2010	Jackets outstanding 2010	Cases for year 2011	Jackets outstanding 2011	Cases for year 2012	Jackets outstanding 2012
East Demerara	Criminal	4,476	133	4,448	219	6,132	362
	Civil	92	8	195	12	182	7
	Affiliation	772	15	649	22	774	17
West Demerara	Criminal	4,545	14	4,609	678	6,065	813
	Civil	105	-	110	33	100	36
	Affiliation	457	3	336	16	447	62
Georgetown	Criminal	14,402	265	13,456	214	15,351	1,389
	Civil	1,298	28	1,264	40	1,041	40
	Affiliation	856	27	661	7	671	100

*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). At the time of reporting, officials were conducting verification exercise for the cases which were reported to be missing.

*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. (2012/168)

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

268. The sum of \$21.479M was expended on electricity charges for the period under review. However, of the twenty-six meters installed at the Supreme Court, three meters were not functional. Nonetheless, payments totalling \$2.391M were made to the Guyana Power and Light Company (GPL) on these meters. The Registrar wrote GPL on 24 February 2012 to have the payments transferred to a functional meter, but this action was not taken nor did GPL refund the amount.

*Department's Response:* The Head of Budget Agency explained that the Guyana Power and Light is currently verifying the meter to have the amount appropriately credited.

*Recommendation:* The Audit Office recommends that the Department do all that is necessary to finalise this matter. (2012/169)

269. Circularised instructions require that historical records and log books be kept for each vehicle owned and/or operated by the Supreme Court, in order to record maintenance costs and other pertinent information. However, the Department was unable to provide historical records for the eight vehicles requiring such records, while full log book coverage was only provided for three vehicles and partial log book coverage for two vehicles. In the circumstances, it could not be ascertained whether all journeys undertaken over the period covered by the missing logs, had been properly authorized, were in the public's interest and whether proper control was exercised over the vehicles and consequently the use of fuel.



*Department's Response:* The Head of Budget Agency has acknowledged this finding and has advised that all efforts are in place to have the necessary records updated.

*Recommendation:* The Audit Office recommends that the Department take immediate action to ensure compliance with circularised instructions. (2012/170)

#### Stores and Other Public Property

270. Several unsatisfactory features were observed at the stores. The following are details: -

- (a) The requirement to acknowledge receipt of stores issued on Internal Stores Requisitions was not always observed, since an examination of a sample of transactions chosen from seven operational months, revealed twelve instances where issues of stores were not acknowledged;
- (b) Very large quantities of stores were on hand at the time of reporting, which is indicative of a non-existent or weak stock reorder practice;
- (c) The requirements of the Stores Regulations were breached in that the storekeeper did not maintain bin cards to record the receipt and issue of stores. In a related matter, the Central Accounting Unit did not maintain stock ledgers to enable an independent check of the stores;
- (d) The items of stock kept at the Department's four storage locations, were not arranged in a manner for easy accessibility. The labeling of storage areas was neglected and in some cases, items were kept on the floor. The master inventory was also not updated to reflect all assets owned by the Department; and
- (e) There was a lack of segregation of duties in the maintenance of the stores, in that the person who was responsible for issuing the items also received items from the suppliers.

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

- (a) Efforts are in place to have this rectified.
- (b) Efforts are in place to enhance the re-ordering process and distribution of supplies to outlined districts are being supplied for a three (3) months period which resulted at the time of reporting a large quantity of stores on hand.
- (c) All efforts are in place to have the necessary records updated.

- (d) The Supreme Court is faced with the constraint of space for stores which resulted in items being stored in four locations. The Supreme Court made provision in its Capital Budget for 2013 for the construction of a Land Court in the High Court compound in Georgetown with the aim of having the stores in the lower flat. This project was not approved. However the Supreme Court made provision again in its 2014 Capital Budget.
- (e) The Supreme Court is faced with the constraint of inadequate staffing. It must be noted that the staff inventory have an authorised strength of two (2) store keepers of which one (1) was filled recently. Efforts are in place to have the vacant position filled and the matter of segregation of duties corrected.

*Recommendation:* The Audit Office again recommends that the Department take immediate steps to ensure that the Stores Regulations is fully complied with in every respect. (2012/171)

#### Bank Accounts

271. Bank accounts were not always reconciled for the period under review. At the West Demerara Magisterial District, the Suitors Account № 016290004220 and the Maintenance Account № 01626260041 were last reconciled in March of 2010. The failure to reconcile bank accounts can lead to irregularities not being detected.

*Department's Response:* The Head of Budget Agency indicated that all efforts are in place to have the reconciliation of accounts at the West Demerara Magisterial District updated.

*Recommendation:* The Audit Office therefore recommends that the reconciliation be brought up to date as early as possible. (2012/172)

272. Receipt book 3H № 132376 – 132500 for the West Demerara Magisterial District was not provided for scrutiny, resulting in a failure to validate affiliation account receipts totalling \$1.713M that were recorded in the cash book. The Accounting Unit also breached the requirement for the sequential use of receipts books.

*Department's Response:* The Head of Budget Agency acknowledged the finding and indicated that efforts are in place to have the receipt book presented for audit scrutiny.

*Recommendation:* The Audit Office recommends that the Department put systems in place to ensure that there is adequate accountability for counterfoils so that these could be provided for audit in a timely manner. (2012/173)

273. The Georgetown Magistrates Court Maintenance Bank Account №. 016290042302/3115 was overdrawn due to apparent fraudulent transactions. At the time of reporting, the Guyana Police Force was in the process of concluding an investigation into the alleged irregularities.

*Department's Response:* The Head of Budget Agency advised that this matter is engaging the attention of the Guyana Police Force.

*Recommendation:* The Audit Office recommends that the Department aggressively follow up with the Guyana Police Force to conclude the matter. (2012/174)

Capital Expenditure

Prior year matters, which have not been resolved

Account Area - Capital Works

274. 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 in the 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 still 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 the Supreme Court will approach the Attorney General with instructions to institute legal proceedings against the contractor.

*Recommendation:* The Audit Office recommends that the Department follow-up this matter with the Solicitor General to recover the amounts overpaid. (2012/175)

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

275. The contract for the construction of the Lethem Magistrate Court was awarded in 2011 for the sum of \$43.215M. The contract which commenced on 3 August 2011 was expected to be completed on 15 March 2012. However, works were not completed on the intended due date due to the Court's request to reposition the entire building along with other unforeseen circumstances. The completion date was therefore revised to 31 March 2013. The contractor failed to meet this new deadline and the contract was terminated on 21 May 2013. At the time of termination, the contractor was paid amounts totalling \$38.900M.

276. In 2012, a contract in the sum of \$32.477M was awarded for the completion of Phase II of the Lethem Magistrates Court. This works commenced on 8 August 2012 and was scheduled to be completed on 30 November 2012. The completion date was revised to 15 January 2013, as a result of additional works required under the contract. Over the period, amounts totalling \$30.055M was disbursed to the contractor, who nevertheless failed to meet the revised deadline. After several attempts by the Courts and the consultant, no contact was made with the contractor. These circumstances resulted in the termination of the contract on 21 May 2013. To the time of reporting, the building was still to be completed.

277. A contract for the construction of the Linden Magistrates Court was awarded in the sum of \$43.523M. This contract was signed on 25 November 2011, with commencement date of 22 December 2011 and a planned completion date of 25 May 2012. The completion date was subsequently revised to 31 March 2013, owing to the Linden unrests and several other matters. However, the contractor failed to meet the extended deadline. The contract was eventually terminated on 21 May 2013. To the time of termination the contractor was paid \$42.284M.

278. The contract for the completion phase of the Linden Magistrates Court was awarded in the sum of \$12.815M. This contract was signed on 4 July 2012, with duration of four months following the commencement date of 10 July 2012. There was a planned completion date of 18 November 2012. As a result of variation works under the contract, the contractor was given extensions in time, which revised the completion date to 4 January 2013. The contractor failed to meet the revised deadline and several attempts to contact him by both the supervising consultants and the client proved futile. The contract was eventually terminated on 21 May 2013. At the time of termination, the contractor was paid amounts totalling \$14.147M.

279. It is important to note that the four contracts for the Lethem and Linden Magistrates Courts were awarded to the same contractor on different dates. Based on the outcomes, where the awarded works had had to be terminated on 21 May 2013, it is clear that the contractor lacked the capacity to effectively undertake such works simultaneously.

*Department's Response:* The Head of Budget Agency indicated that legal advice is being sought from the Solicitor General on a way forward.

*Recommendation:* The Audit Office again recommends that the Department immediately undertake a full review of the contractor's obligations under the contracts to ensure that these, including applicable liquidated damages, are fully satisfied, without any overpayments. (2012/176)

280. A verification of the works to seal courtrooms and install air conditioning units at the New Amsterdam High Court revealed that the contractor was overpaid the sum of \$773,025, as a result of discrepancies in the measured works, shown in the table below.

Description	Unit	Qty Paid	Qty Found	Difference	Rate \$	Overpaid \$
Perspex to cover vent blocks	sy	247	144	103	5,025	517,575
Sheet rock to top of internal walls	sy	874	612	262	975	255,450
Total						773,025

*Department's Response:* The Head of Budget Agency did not respond to the comments raised.

*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. (2012/177)

AGENCY 71  
REGION 1 – BARIMA/WAINI

Current Expenditure

Prior year matters, which have not been resolved

281. Mechanisms had still not been put 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, even though the Regional Administration had given assurance that action would be taken to minimise the number of outstanding cheque orders. In addition, the Administration had stated that it will seek to reconcile its record with that of the Sub-Treasury in order to ensure all outstanding cheque orders are cleared. However, at the time of the 2012 audit in June 2013, 954 cheque orders valued at \$387.938M were still outstanding, of which 332 valued at \$174.245M were in respect of the year under review, as shown below. As a result, it could not be ascertained whether the Administration received full value for all sums expended.

Year	Nº of Cheque Orders	Amount \$'000
2009	89	42,870
2010	289	78,829
2011	<u>244</u>	<u>91,994</u>
	<b>622</b>	<b>213,693</b>
2012	332	174,245
Total	954	387,938

*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 once again recommends that the Regional Administration investigate the status of the outstanding cheque orders and report the results to the Audit Office. (2012/178)

282. Even though the Regional Administration had given assurance that corrective action would have been taken to comply with the Stores Regulations, especially as it related to the maintenance of log books, the situation remained the same, whereby log books were not properly written up and maintained. Moreover, of the forty-five serviceable vehicles/equipment for which log books were required to be maintained; log books were only presented for sixteen, leaving twenty-nine still to be presented for audit scrutiny. Further, an examination of the sixteen log books presented revealed that they were not properly maintained, in that they were partially written up, as it related to:

- Purpose of the journeys;
- Fuel and lubricants entries;
- Departure and arrival times; and
- Signatures of Driver/Operator, and authorising and checking officers.

283. 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 action is being taken to locate the outstanding log books and present same for audit and comply with the Stores Regulations as it relates to the proper maintenance of the log books.

*Recommendation:* The Audit Office recommends that the Regional Administration take urgent steps to ensure compliance with the Stores Regulations, especially as it relates to the maintenance of log books. (2012/179)

284. Whilst evidence was seen where contractors were written to, the Regional Administration had still not recovered amounts totalling \$467,000 that were overpaid in 2010 for maintenance works, as summarized below:

Year	Description of Work	Amount Overpaid \$'000
2010	Repairs to Mabaruma Amerindian Hostel Repairs to Pakera Hospital, Matthew's Ridge	324 143
Total		467

*Region's Response:* The Head of Budget Agency indicated that the Regional Administration had written the contractors to recover the amounts overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration aggressively follow-up the recovery of all overpayments and submit evidence to the Audit Office for scrutiny. (2012/180)

285. The Regional Administration had still not undertaken the exercise to install 300 electricity meters purchased in June 2003. At the time of the audit in June 2013, the meters were still in the Region's Stores. It should be noted that these meters were acquired over ten years ago and still not used for the purposes intended. The Public Accounts Committee had recommended that the Administration pursue the testing of these meters, with a view of determining whether they can still be used, and if so, take urgent action to get them installed. This had still not been done.

*Region's Response:* The Head of Budget Agency indicated that these meters were 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 as part of the Mabaruma Electricity Programme Upgrade based on advice from the Office of the Prime Minister.

*Recommendation:* The Audit Office recommends that the Regional Administration take the necessary action to execute the recommendation of the Public Accounts Committee. (2012/181)

286. Sectional Inventories were maintained; however, the Regional Administration was still in breach of the Stores Regulation since they did not maintain a Master Inventory. As a result it could not be determined if the Regional Administration exercised proper control over its' assets.

*Region's Response:* The Head of Budget Agency explained that a Stock Verifier is currently in the process of implementing a master inventory.

*Recommendation:* The Audit Office recommends that the Regional Administration take action to ensure it complies with the Stores Regulations, especially as it relates to the maintenance of a Master Inventory of its' assets. (2012/182)

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

##### Account Area – Maintenance Works

287. The contract for the repairs to the Mabaruma Guest House was awarded to the sole bidder in the sum of \$4.419M. As at 31 December 2012, amounts totalling \$4.417M were paid to the contractor. A physical verification of the project revealed that the quantities paid for the servicing of the roof, painting of building, and the provision and installation of PVC to ceiling, were over-measured, resulting in an overpayment to the contractor in the sum of \$135,600.

*Region's Response:* The Head of Budget Agency indicated that the efforts will be made to recover the amounts overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the overpayment. (2012/183)

##### Capital Expenditure

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

288. A revisit of four projects identified by the Regional Administration, and for which contractors were overpaid in 2011, revealed that remedial works were done to the value of the overpayments in three instances, whilst the overpayment was reduced in the other, due to some remedial works being done. More specifically, the remedial works on the construction of gravel surface road from 11 Miles Manawarin, Moruca resulted in a reduction of overpayment of \$2.683M to \$950,000.



289. In addition, the Regional Administration recovered \$200,000 from a contractor as part repayment in relation to the construction of a gravel surface road from Koko to Hymacabra, where the contractor was overpaid \$1.018M. Notwithstanding this, overpayments totalling \$34.891M made to contractors during the years 2009 to 2011 were still to be recovered in respect of the following projects:

Year	Line Item	Description of Works	Amount Overpaid \$'000
2009	Buildings	Construction of Nurses Hostel, Mabaruma	1,610
2010	Buildings	Construction of Technical Vocation Centre	8,660
		Construction of Nurses Hostel, Port Kaituma	6,440
		Rehabilitation of Baramita Health Hut	2,288
		Extension of Baramita Primary School	1,263
		Rehabilitation of Stores Fuel Bond, Mabaruma	79
2011	Public Works	Empoldering of 250 acres farmland along the Waini River	2,757
		Construction of gravel surface road at 11 Miles, Manawarin	950
		Construction of gravel surface road at from Koko to Hymacabra	818
		Construction of Students Dormitory at Port Kaituma	4,797
	Buildings	Rehabilitation of Regional Administration Office, Mabaruma	3,934
		Construction of Sanitary Block at Wauna Nursery School	604
		Extension of Health Hut at Kariabo, Barima	419
		Construction of Tobago Primary School	272
Total			34,891

*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 continue its efforts to recover the overpayments. (2012/184)

290. The Regional Administration had still not submitted a report for audit scrutiny in relation to items purchased in 2010, valued at \$20.518M and which could not have been accounted for, as summarized below:

Programme	Line Item	Items Acquired	Nº of Pur.	Value \$'000	Verified \$'000	Diff. \$'000
Regional Administration & Finance	Agriculture Development Furniture & Equipment – Admin Furniture – Staff Quarters	HDPE pipes	5	2,267	505	1,762
		Generator, filing cabinets, etc	5	1,489	624	865
		Wardrobe, gas stoves, suites, etc.	6	998	895	103
Public Works	Land & Water Transport Power Supply	Motor cycle	2	600	490	110
		Cable, transformer, insulator, etc.	5	9,946	545	9,401
Education Delivery	Land & Water Transport Furniture & Equipment	Pick-up, outboard engines, etc.	5	7,900	7,300	600
		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

*Region's Response:* The Head of Budget Agency indicated that the Regional Administration will investigate these purchases and take the necessary corrective action.

*Recommendation:* The Audit Office again 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. (2012/185)

291. Up to the time of the 2012 audit in June, 2013, the Regional Administration had still not submitted a report to the Audit Office for scrutiny, on the status of school furniture valued \$5.125M, which was purchased in 2011 but could not have been verified as having been received and properly accounted for. The transactions are summarized below

Payment Voucher Nº	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 indicated that the Regional Administration will investigate these purchases and take the necessary corrective action to ensure that all items delivered are properly documented.

*Recommendation:* The Audit Office again 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. (2012/186)

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

Account Area - Public Works

292. The contract for the rehabilitation of bridge and revetment at San Jose was awarded by the National Procurement and Tender Administration Board (NPTAB) in the sum of \$28.502M to the lowest of three bidders. As at 31 December 2012, expense vouchers totalling \$25.652M were processed and passed for payment; however, only amounts totalling \$19.952M were paid to the contractor. The difference of \$5.70M was still being held in the Regional Sub-Treasury's safe up to the time of the audit in June, 2013, even though the cheque was prepared since 4 January, 2013. A special exercise was undertaken in relation to this entire project, and a separate report issued. In summary, there was an overpayment of \$3.096M to the contractor, whilst there were other major findings as it relates to the materials used (poor quality), breach of contract (duration exceeded), and technical specifications (poor design), among others.

*Region's Response:* The Head of Budget Agency has acknowledged the overpayment and indicated that effort would be made to recover the amount overpaid. In addition, the cheque for \$5.7M is in relation to payment for works which were expected to be completed in December 2012, however, the works were not completed, as a result, the cheque was withheld and not paid to the contractor.

*Recommendation:* The Audit Office recommends that the Regional Administration make diligent efforts to recover the over payment, put systems in place to avoid a recurrence and ensure that payments are only processed for works that are completed and certified as such. (2012/187)

293. A contract for the upgrading of road from Khan Gate to Wanaina Bridge was awarded in October, 2012 to the sole bidder in the sum of \$8.961M. A mobilization advance of \$4.480M, which is fifty percent (50%) of the contract sum, was processed in December, 2012, and the cheque prepared on 4<sup>th</sup> January, 2013. However, the cheque was still being held in the Regional Sub-Treasury's safe up to the time of the audit in June 2013. Further, no work was done on the Project.

*Region's Response:* The Head of Budget Agency indicated that the contractor commenced works in September 2013.

*Recommendation:* The Audit Office recommends that the Regional Administration pursue the completion of this project. (2012/188)

294. In relation to the upgrading of road from Kumaka District Hospital to Bemichi Airstrip, a contract was awarded in October, 2012 to the sole bidder in the sum of \$8.339M. A mobilization advance of \$5.868M, which is seventy percent (70%) of the contract sum, was processed in December, 2012, and the cheque prepared on 4<sup>th</sup> January, 2013. However, the cheque was still being held in the Regional Sub-Treasury's safe up to the time of the audit in June, 2013. Further, no work was done on the Project.

*Region's Response:* The Head of Budget Agency explained that the contractor will be written to requesting completion of the works, failing which the contract will be terminated and the amount refunded to the Consolidated Fund.

*Recommendation:* The Audit Office recommends that the Regional Administration pursue the completion of this project. (2012/189)

295. The contract for the empoldering of 320 acres of farmland along the Aruka River was awarded in October, 2012, to the sole bidder in the sum of \$7.425M. As at 31 December 2012, a mobilization advance of \$3.712M, which is fifty percent (50%) of the contract sum, was paid to the contractor. A physical verification of the project revealed that the works were still in progress, even though the completion date according to the contract was 31 December, 2012. Further, evidence that the contract was extended by the Administration was not produced for audit. Therefore, the contract duration was exceeded by six months; making the contractor liable for liquidated damages.

*Region's Response:* The Head of Budget Agency explained that the contractor will be written to requesting completion of the works, failing which the contract will be terminated.

*Recommendation:* The Audit Office recommends that the Regional Administration pursue the completion of this project. (2012/190)

296. A contract for the empoldering of 320 acres of farmland along the Barima River was awarded to the sole bidder in the sum of \$7.425M. As at 31 December 2012, a mobilization advance of \$3.712M, which is fifty percent (50%) of the contract sum, was paid to the contractor. It should be noted that this contract was awarded to the said contractor who was awarded the emboldening of 320 acres of farmland along the Aruka River, and the situation is the same at the time of the audit in June, 2013, as reported in the preceding finding.

*Region's Response:* The Head of Budget Agency explained that the contractor was granted an extension in time to complete this project and works are currently in progress.

*Recommendation:* The Audit Office recommends that the Regional Administration provide the necessary documentation to the Audit Office in order for a revisit of this project. (2012/191)

Account Area – Buildings

297. The contract for the construction of Medex/CHW Quarters at Baramita was awarded to the lower of two bidders in the sum of \$8.974M. As at 31 December 2012, a mobilization advance of \$2.692M, representing thirty percent (30%) of the contract sum, was paid to the contractor. A physical verification of the project revealed that the works were incomplete. In addition, no work was in progress at the time of the inspection in June, 2013. Further, calculations based on physical measurements, revealed that the quantities for the items completed under the Bills of Quantities represents approximately ten percent (10%) of the entire physical works only. This situation is worsened by the fact that the contract was signed since 3<sup>rd</sup> October, 2012 with duration of ten weeks, giving a completion date of 17 December, 2012. Hence, the contract duration would have been exceeded by six months.

*Region's Response:* The Head of Budget Agency indicted that the works on this project are in progress and are approximately 75% completed.

*Recommendation:* The Audit Office recommends that the Regional Administration pursue the completion of this project. (2012/192)

298. The construction of a dormitory at Port Kaituma Secondary School was awarded by the NPTAB in the sum of \$14.772M. As at 31 December 2012, amounts totalling \$9.961M were paid to the contractor as works satisfactorily completed. However, calculations from an inspection of the project based on physical measurements, revealed that the value of works completed under the Bills of Quantities is approximately \$4.261M, resulting in an overpayment of \$5.70M. Further, no work was in progress at the time of the inspection in June, 2013.

*Region's Response:* The Head of Budget Agency explained that the contractor was written to requesting the completion of the works, failing which the contract will be terminated.

*Recommendation:* The Audit Office recommends that the Regional Administration pursue the completion of this project. (2012/193)

299. The contract for the extension of Hosororo Primary School was awarded by NPTAB to the lower of two bidders in the sum of \$11.438M. As at 31 December 2012, a mobilization advance of \$3.430M, representing thirty percent (30%) of the contract sum, was paid to the contractor. A physical verification of the project revealed that the works were incomplete. In addition, no work was in progress at the time of the inspection in June, 2013. Further, calculations based on physical measurements, revealed that the quantities for the items completed under the Bills of Quantities represents approximately forty percent (40%) of the entire physical works only. This situation is worsened by the fact that the contract was signed since 3<sup>rd</sup> October, 2012 with duration of three months, giving a completion date of 3<sup>rd</sup> January, 2013. Hence, the contract duration would have been exceeded by five months.

*Region's Response:* The Head of Budget Agency explained that the contractor was written to requesting the completion of the works, failing which the contract will be terminated.

*Recommendation:* The Audit Office recommends that the Regional Administration pursue the completion of this project. (2012/194)

300. The completion of Mabaruma Admin Office was awarded to the lowest of three bidders in the sum of \$1.772M. As at 31 December 2012, expense vouchers totalling \$1.772M were processed and passed for payment; however, only an amount of \$0.734M was paid to the contractor. The difference of \$1.037M was still being held in the Regional Sub-Treasury's safe up to the time of the audit in June, 2013, even though the cheque was prepared since 4 January, 2013. Further, a physical verification of the project revealed that the works were in progress, and based on measurements, the sum of \$323,550 was paid to the contractor for work not yet completed.

*Region's Response:* The Head of Budget Agency indicated that additional works were done since the audit inspection.

*Recommendation:* The Audit Office recommends that the Regional Administration pursue the completion of this project. (2012/195)

#### Account Area – Purchases

301. The cheques for the supply of fifteen pairs of teacher's tables and chairs and ten nursery sets valued at \$460,000, as well as the 105 pairs of Type 'C' Desk & Benches valued at \$1.107M, were still being held in the Regional Sub-Treasury's safe, at the time of the audit in June, 2013.

*Region's Response:* The Head of the Budget Agency explained that these cheques are in relation to payments for supplies which were expected to be delivered in December 2012, however, the deliveries were not made, and as a result, the cheques were withheld and not paid to the various suppliers.

*Recommendation:* The Audit Office recommends the Regional Administration ensures that payments are only processed for purchases that are actually delivered. (2012/196)

#### Other matters

302. An inspection of Regional Sub-Treasury's safe at the time of the audit in June, 2013, revealed that seventy-three cheques valued \$44.283M, along with the related payment vouchers and supporting documents, were still on hand in respect of the year under review. These transactions were in respect of purchases, works and services as summarized below:

Description	Total	
	Nº.	Amount \$'000
Capital Works	6	18,024
Repairs and Maintenance Works	16	15,581
Purchases	19	4,632
Reimbursement of Imprest	23	3,184
Inter-Departmental Warrants	4	2,237
Subvention to Local Authority	2	540
Others	3	85
Total	73	44,283

303. As a result, the intended benefits from these transactions would not have been derived. Further, the Appropriation Accounts would be overstated by the said amount.

*Region's Response:* The Head of the Budget Agency explained that these cheques are in relation to payments for works and supplies which were expected to be completed or delivered in December 2012, however, the works were not completed nor the deliveries made, as a result, the cheques were withheld and not paid to the various contractors/suppliers.

*Recommendation:* The Audit Office recommends that the Regional Administration investigate the reasons for still having the cheques on hand, and take the necessary action to complete the related transactions, or refund same to the Consolidated Fund, and submit the evidence for audit scrutiny. (2012/197)

AGENCY 72  
REGION 2 – POMEROON/SUPENAAM

Current Expenditure

Prior year matters, which have not been resolved

304. With respect to the write off of losses suffered by the Region:

- 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.

*Region's Response:* The Head of Budget Agency 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.

- Approval was also not obtained for the write-off of 37,806 litres of diesolene of which 26,167 litres were spilled when a water tender collided with a fuel tank and 11,639 litres which could not be accounted for and for which a police report was received.

*Region's Response:* The Head of Budget Agency indicated that the Regional Administration is still awaiting an approval in order to have these losses written off.

- In respect of the shortage of cash valued at \$3.692M which was lost from the Anna Regina Multilateral School in 2004, the Region is still awaiting the Police report.

*Region's Response:* The Head of Budget Agency indicated that the Regional Administration is still awaiting a Police report on this matter.

*Recommendation:* The Audit Office once again recommends that the Regional Administration diligently follow up on these long outstanding matters in order to bring them to closure. (2012/198)

305. 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 goods at the Suddie Public Hospital, Ration Store, contrary to Stores Regulations. As a result, the stock ledgers' balances in most instances did not agree with the bin card balances at the time of the audit. The Head of the Budget Agency had indicated that efforts would have been made to rectify this situation. However, the situation continued during the year 2012.

*Region's Response:* The Head of 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 ensure that these records are written up in a timely manner. (2012/199)

306. Amounts totalling \$415,300 were overpaid to the contractor in respect of the repairs to the Regional Mechanical Workshop for the year 2011. However, amounts totalling \$67,820 were recovered vide General Receipt No. 192872 dated 10 December 2012. At the time of finalizing this report an additional amount of \$100,000 was recovered vide General Receipt No. 194343 dated 15 July 2013, leaving the amount of \$247,480 still to be recovered.

*Region's Response:* The Head of Budget Agency indicated that efforts are continuing to ensure that the full amount is recovered.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure that the outstanding amount is recovered. (2012/200)



## Capital Expenditure

### Prior year matters which have not been resolved

307. The Regional Administration had still not recovered amounts totalling \$2.436M overpaid to contractors during the years 2010 and 2011 in respect of the following projects:

Year	Description	Amount Overpaid \$'000
2010	Rehabilitation of La Union cremation road	552
	Rehabilitation of Oscar Joseph District Hospital	94
2011	Construction of Akawini Primary School Annex	1,194
	Rehabilitation of timber bridge, Red Lock	596
Total		2,436

*Region's Response:* The Head of Budget Agency indicated that with the exception of the rehabilitation of the Oscar Joseph District Hospital and timber bridge at Red Lock whereby the contractors indicated their willingness to repay the amounts overpaid, the other contractors who were written to have not yet responded nor have they repaid any amount at the time of reporting.

*Recommendation:* The Audit Office recommends that the Regional Administration take stronger action against the contractors to recover these overpayments and put systems in place to avoid such occurrences. (2012/201)

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

#### Account Area - Buildings

308. The contract for the construction of Teachers Quarters, Akawini Annex was awarded by NPTAB in the sum of \$9.778M. As at 31 December 2012, amounts totalling \$5.899M were paid to the contractor. The contract was terminated with effect from 11 April 2013 due to the contractor abandoning the work site in January 2013. A physical verification of the project carried out on 6 March 2013 revealed the following:

- The contractual commencement date was 17 July 2012 and the completion date was 17 October 2012 with construction duration of three months. The contractor was subsequently granted an extension to the project until 23 March 2013;
- At the time of verification the project was 35% completed;
- There were no works in progress and the project seems to be abandoned;
- The contractor was paid \$168,000 for plastering of columns and beam in Bill No. 9 item 1.0 b and these were not done;

- In bill No. 9 Item 1.0 a, 460 sy of plastering was paid for and only 420 sy was found resulting in an overpayment of \$40,000; and
- The value of the works completed according to the RDC amounted to \$4.322M and the contractor was in receipt of total payments amounting to \$5.899M.

*Region's Response:* The Head of Budget Agency indicated that the respective contractor was written to in respect of the amount overpaid with a view of recovering same, but to date no recovery was made.

*Recommendation:* The Audit Office recommends that the Regional Administration take stronger actions against the contractor to recover the overpayment and put systems in place to avoid such occurrences. (2012/202)

309. The contract for the construction of Ulele Primary School was awarded by NPTAB in the sum of \$12.803M. As at 31 December 2012, mobilisation advance amounting to \$2.561M was paid to the contractor. The contract was terminated with effect from 11 April 2013 due to the contractor abandoning the work site since January 2013. A physical verification of the project carried out on 6 March 2013 revealed the following:

- The contractual commencement date was 13 August 2012 and the completion date was 13 December 2012 with construction duration of four months. The contractor was subsequently granted an extension to the project until 11 May 2013;
- At the time of the verification the project was only 7% completed;
- There were no works in progress and the project seems to be abandoned;
- The mobilisation advance bond expired on 16 October 2012 and was not renewed even though the advance was not recovered;
- The initial date of expiration of the performance bond did not cover the defects liability period as was stipulated by the contract;
- The performance bond expired on 16 December 2012 and was not renewed even though the project was not completed; and
- The value of the works completed amounted to \$1.610M and the contractor was in receipt of mobilization advance of \$2.561M.

*Region's Response:* The Head of Budget Agency indicated that the respective contractor was written to in respect of the amount overpaid with a view of recovering same, but to date no recovery was made.

*Recommendation:* The Audit Office recommends that the Regional Administration take stronger action against the contractor to recover the overpayments and put systems in place to avoid such occurrences. (2012/203)

310. The contract for the extension of Columbia Health Centre was awarded in the sum of \$2.057M to the most competitive of three bidders. As at 31 December 2012, two cheques valued at \$2.057M were prepared according to IFMAS. The two cheques were kept at the Accountant General's Department and were subsequently paid to the contractor on 11 March, 2013 and 15 April 2013, respectively. A physical verification of the works carried out on 5 March 2013 revealed that the works were still in progress and no approval for extension was seen. However, the final completion certificate was issued on 30 December 2012. Overpayments totalling \$370,620 were made to the contractor as shown below:

Item	Description	Unit	Amt found	Amt Paid	Diff.	Rate \$	Amount \$
<b>Bill No. 2</b>							
3.d	BRC # 65 Fabric with 12" lap to main floor	sq.yd	26.7	39	12.3	1,500	18,450
3.e	BRC # 65 Fabric with 12" lap to apron	sq.yd	16.7	45.3	28.6	1,500	42,900
3.f	Supply and install 1x3 GH construction joints to apron @6' ctrs	ln.ft	0	42	42	150	6,300
4.c	Concrete works to column 8x8	cy	1	5	4	20,000	80,000
4.d	Concrete works to beam 8x9	cy	1.2	8	6.8	20,000	136,000
4.e	Concrete works to apron around building	cy	1.4	3.7	2.3	20,000	46,000
4.g	Provide and place DPC 500g to floor	sq.yd	26.7	39	12.3	300	3,690
5.b & 1.1	Supply and lay block wall 4"x 8"x 16"	sq.yd	47	70.3	23.3	1,000	23,300
6.i & 1.2	HCB ½ " thick plaster to block walls	sq.yd	94	140.6	46.6	300	13,980
<b>Total</b>							<b>370,620</b>

*Region's Response:* The Head of Budget Agency indicated that the Regional Administration had discussions with the contractor and he has agreed to repay the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid overpayments being made to contractors. (2012/204)

Account Area - Miscellaneous D&I

311. The contract for the construction of 40' timber revetment at Unu Creek was awarded in the sum of \$2.212M to the most competitive of four bidders. As at 31 December 2012, amounts totalling \$480,000 were paid to the contractor. A physical verification of the works carried out on 4 March 2013 revealed that overpayments totalling \$80,000 were made to the contractor as shown below:

Item	Description	Unit	Amt found	Amt Paid	Diff.	Rate \$	Amount \$
1.01	Provide the means of access to site and mobilize equipment, plant and personnel including any necessary facilities for personnel and demobilize same at the completion of the works.	sum	0	100%	100%	50,000	50,000
1.02	Allow for security of the project site for the duration of the contract.	sum	0	100%	100%	20,000	20,000
1.03	Allow for temporary work, diversion, access etc. necessary for construction work.	sum	0	100%	100%	10,000	10,000
Total							80,000

312. In addition the following discrepancies were observed:

- The contractor did not complete any of the works in the schedule of works. However, a final completion certificate was issued for some additional works completed;
- The total amount for preliminaries was paid to the contractor in full even though the scheduled works were not completed by the contractor;
- The contractor was paid a sum of \$350,000 for additional works for which no variation order was seen;
- A performance bond was provided by the contractor. However, this was not acted on by the RDC, although the contractor failed to perform on the contract;
- It was not known how the rates and value of the works were determined; and
- The project was completed by another contractor who was the sole bidder and no reason was given why the works were not done by the first contractor.

*Region's Response:* The Head of the Budget Agency indicated that the respective contractor was written to in respect of the amount overpaid with a view of recovering same, but to date no recovery was made. However, this project was redesigned, re-advertised and awarded to another contractor and was completed and physically verified.

*Recommendation:* The Audit Office recommends that the Regional Administration take stronger action against the contractor to recover the overpayment and put systems in place to avoid such occurrences. (2012/205)

AGENCY 73  
REGION 3 - ESSEQUIBO ISLANDS/WEST DEMERARA

Current Expenditure

Prior year matters, which have not been resolved

313. During the years 2009 to 2012, amounts totalling \$1.239M were overpaid as net 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 \$535,288 were recovered, leaving amounts totalling \$703,306 still to be recovered as shown below. In addition, the related deductions totalling \$398,022 in respect of overpayments, for 2009 to 2012, to the various agencies were also not recovered.

Year	Salaries Overpaid \$	Salaries Recovered \$	Salaries O/Standing \$	Deductions Paid Over \$
2009	426,479	313,164	113,315	186,211
2010	115,776	115,776	Nil	26,381
2011	462,525	106,348	356,177	129,679
2012	233,814	Nil	233,814	55,751
Total	1,238,594	535,288	703,306	398,022

*Region's Response:* The Head of Budget Agency indicated that letters were again sent to the respective officers and the relevant agencies but there has been no response.

*Recommendation:* The Audit Office recommends that the Regional Administration vigorously pursue the recovery of the amounts overpaid and ensure that the systems put in place to avoid overpayments are functioning effectively. (2012/206)

314. 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 September 2012, 117 cheque orders valued at \$104.799M were outstanding for the years 2008 – 2011. Similarly, 124 cheque orders valued at \$33.485M for the year under review were also outstanding, leaving 241 valued at \$138.284M still to be cleared as shown below:

Year	No. of Cheque Orders	Amount \$'000	No. Cleared	Amount \$'000	No. Outstanding	Amount \$'000
2008	34	8,685	25	464	9	8,221
2009	99	49,765	51	13,214	48	36,551
2010	156	60,317	103	4,167	53	56,150
2011	50	9,252	43	5,375	7	3,877
	<b>339</b>	<b>128,019</b>	<b>222</b>	<b>23,220</b>	<b>117</b>	<b>104,799</b>
2012	124	33,485	Nil	Nil	124	33,485
Total	463	161,504	222	23,220	241	138,284

*Region's Response:* The Head of Budget Agency has indicated that continued efforts are being made to have these cheque orders located and cleared.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to have these cheque orders cleared. (2012/207)

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

Account Area - Office & Field Supplies

315. Amounts totalling \$180.765M 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-two serviceable vehicles/equipment owned and operated by the Region during the year under review were not maintained in keeping with Section 26 of the Stores Regulations of 1993;
- (b) Seventeen log books had partial information written up in that time logged, and signatures of officers authorizing journeys were not always recorded in the log books; and
- (c) There were thirty-one vehicles/equipment which were not in working order, and some were in that state for over ten years. As a result, the Ministry of Local Government recommended that these vehicles be disposed of since they are unserviceable. The Region has since forwarded a letter dated 23 July 2012 to the Finance Secretary requesting advice on the disposal of these vehicles/equipment. At the time of reporting, the Head of Budget Agency indicated that there was no response from the Finance Secretary.

*Region's Response:* The Head of Budget Agency indicated that the Finance Secretary was written to with regards the disposal of these assets.

*Recommendation:* The Audit Office recommends that the Regional Administration comply fully with the Stores Regulations with regards to the maintenance of historical records and proper maintenance of log books and follow up with the Finance Secretary in order to have the items disposed of. (2012/208)

#### Other Matters

316. The various Stores operated by the Regional Administration were inspected, and the following unsatisfactory features were noted:

#### Dietary Stores

- (a) An examination of the records maintained at the Dietary Stores at the West Demerara Regional Hospital revealed that the Stock Ledgers were not written up to date. As a result, a comparison of the bin cards balances with that of the stock ledger balances could not be carried out; and
- (b) A physical count was carried out on a sample of thirty-eight items revealed shortages and excesses in respect of thirty-two items when compared with the bin card balances.

*Region's Response:* The Head of Budget Agency indicated that the Stock Ledgers are currently being updated and should be completed by October 2013.

*Recommendation:* The Audit Office recommends that the Regional Administration put the necessary systems in place to have these records updated in a timely manner. (2012/209)

Capital Expenditure

Prior year matters, which have not been resolved

317. The Regional Administration was still to recover the sum of \$4.929M 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	Mobilisation advance – construct road at Hague	228
	12031	Construct satellite clinic at Tuschen	848
2006	12030	Construct H/M quarter's – Clemwood, Dem. River	286
2007	14006	Rehabilitation of First Cross Street, Goed Intent	423
	14006	Rehabilitation of road at № 662, Parika	67
	12030	Construction of Windsor Forest Primary School	672
2008	14006	Rehabilitation of First Street, Tuschen	1,137
	14006	Rehab of Drying Floor Road, Endeavour Leguan	1,135
	19013	Rehabilitation of Last Cross Street, Vergenoegen	89
Total			4,929

*Region's Response:* The Head of Budget Agency indicated that despite diligent efforts the contractors in respect of seven projects could not be located, while \$100,000 was recovered in respect of one project. Efforts are still being made to have all amounts overpaid recovered.

*Recommendation:* The Audit Office recommends that the Regional Administration continue to pursue the recovery of the amounts overpaid. (2012/210)



AGENCY 74  
REGION 4 - DEMERARA/MAHAICA

Current Expenditure

Prior year matters, which have not been resolved

318. For the years 2008 to 2009 and 2011, amounts totalling \$3.696M were overpaid as net 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 \$2.236M were recovered for these years, leaving amounts totalling \$1.460M still to be recovered. An examination of the pay changes records and payroll for the year 2012 revealed that net salaries totalling \$2.785M were overpaid to thirty-seven employees. The related deductions totalling \$647,469 paid over to the various agencies were also not recovered.

Year	Salaries Overpaid \$	Amount Recovered \$	Amount O/standing \$	Deductions Overpaid \$	Deductions Recovered \$	Deductions Outstanding \$
2008	987,626	744,034	243,592			
2009	1,731,000	1,430,344	300,656			
2011	<u>977,318</u>	<u>61,642</u>	<u>915,676</u>			
	<b>3,695,944</b>	<b>2,236,020</b>	<b>1,459,924</b>			
2012	2,785,098	Nil	2,785,098	647,469	Nil	647,469
Total	6,481,042	2,236,020	4,245,022	647,469	Nil	647,469

*Region's Response:* The Head of Budget Agency indicated that the Regional Administration had meetings with the various Programme Heads in order to ensure that pay change directives are forward to the Regional Accounting Unit in a timelier manner. With respect to over payments of related deductions to the various agencies, the Regional Administration will write the relevant Agencies concerned.

*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. (2012/211)

319. 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 Region failed to adhere to this requirement, since a review of the records revealed that cheque orders were cleared on average of eighty-seven days after the stipulated time. Although the Regional Administration made some efforts to clear outstanding cheque orders, 183 cheque orders valued at \$79.240M for the years 2006-2012, as shown in the table below remained outstanding as at July 2013.

Year	No. of Cheque Orders	Amount \$'000
2006	5	1,275
2007	4	1,438
2009	6	993
2010	<u>12</u>	<u>5,557</u>
	<b>27</b>	<b>9,263</b>
2012	156	69,977
Total	183	79,240

*Region's Response:* The Head of Budget Agency indicated that efforts are continuing to have all outstanding cheque orders cleared.

*Recommendation:* The Audit Office recommends that the Regional Administration renew its efforts to have these cheque orders cleared. (2012/212)

Current year matters with recommendations for improvement in the existing system

Account Area - Employment Costs

320. An examination of the payroll records of the Regional Administration during the year under review revealed the following discrepancies:

- Personal files were not always updated with the relevant information affecting the status of employees. An examination of 108 personal files of persons who left the job for various reasons was done to determine whether officers were overpaid salaries. However, in respect of six officers, this information could not be obtained since the pertinent information was not seen in the personal files;
- Ten employees were without National Insurance Scheme (NIS) numbers. It should be emphasized that registration with the Scheme has implications for Social Security and other benefits. In addition, 174 employees had temporary NIS numbers; and
- The Ministry of Finance urged that cash payments of salaries be minimised, after the introduction of the Integrated Financial Management and Accounting System (IFMAS) in 2004, and that employees be paid under the bank deposit system as stipulated by the Ministry of Finance circular No 3/2003 dated 29 September 2003. The Regional Administration has not fully complied with instruction, in that cash payments were still very high. An examination of the payroll revealed that cash payments amounting to \$6.603M to fifty-four employees were made for the period audited.

*Region's Response:* The Head of Budget Agency explained that (i) the six officers for which Personal files were not updated are four part-time sweeper/cleaners and two former Overseas Volunteer Teachers; (ii) the ten employees without NIS numbers includes the four part-time sweeper/cleaners; and (iii) all staff receiving cash payments were written to requesting them to provide details of their Bank Accounts within one week.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure that Personal files are updated promptly with all relevant information and the circularized instructions with respect to the opening of bank accounts is complied with. (2012/213)

Account Area - Office and Field Supplies

321. Amounts totalling \$188.302M were expended under this account area during the period under review. Included in this amount is the sum of \$56.126M expended on the purchase of fuel and lubricants for consumption by the Region's fleet of vehicles. An examination of the charge bills received from Guyana Oil Company Limited (GUYOIL) whenever fuel was collected by the Region revealed that fuel and lubricants totalling \$1.663M were supplied to sixteen vehicles not owned by the Region.

*Region's Response:* The Head of Budget Agency explained this matter is being investigated and a report will be provided to the Audit Office.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure that (i) only vehicles that are owned and operated by the Region are authorised to uplift fuel, (ii) this issue is thoroughly investigated, and (iii) the necessary corrective and disciplinary measures are taken where necessary. (2012/214)

322. Further, the Region purchased fuel and lubricants valued \$53.701M from GUYOIL. However, charge bills were only seen for fuel and lubricants valued at \$35.563M, resulting in fuel valued at \$18.138M not being delivered.

*Region's Response:* The Head of Budget Agency explained that the difference of \$18.138M represents actual cost of fuel yet to be collected by the Regional Administration.

*Recommendation:* The Audit Office recommends that the Regional Administration pay for and uplift fuel when required and desist from the practice of pre-paying for fuel. (2012/215)

323. It should be noted that during 2011, fuel amounting to \$733,076 were uplifted for three vehicles that were not owned by the Region. Checks made at Licence Revenue Office revealed that two of these vehicles were never registered with that Agency. This matter is the subject of a Police investigation which is still ongoing. Also, at the time of reporting, the Audit Office had concluded a special investigation into the alleged theft of fuel and lubricants, which were uplifted by drivers from the Regional Democratic Council - Region No. 4 at the GUYOIL Gas Station located in Kitty, Georgetown from the 1<sup>st</sup> to 31<sup>st</sup> January, 2013. A separate Report was issued, which included recommendations for disciplinary action and possible criminal charges against the alleged perpetrators.

*Recommendation:* The Audit Office recommends that the Administration follow up with the police, to bring closure to this matter. (2012/216)

#### Stores and Other Public Property

324. The following breaches of the Stores Regulations were noted at the Regional Democratic Council's Stores located at Triumph:

- A Stores Ledger kept at the Regional Accounting Unit was not updated. Also, a copy of the Goods Received Note was not retained by the Accounts Department to update the Stores Ledger as a measure of control and to provide a basis for reconciliation;
- A stock count was conducted together with storekeeping personnel, who also authenticated the results of the count. There were forty-eight instances of excesses and shortages in the physical count of items found in the stores;
- A register to record goods short delivered was not maintained. It was also observed that pieces of paper were used for Gate passes; and
- The following records were not presented for audit examination:
  - Fixed Asset Register
  - Historical Record of Vehicles
  - Master & Sectional Inventory
  - Registration for vehicles

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

- The Stores Ledger kept by the Accounting Unit was not updated and the PAS was written to correct same. A copy of the Goods Received Note is however retained by the Accounts Department;
- The Stock Count revealed that Bin Cards were not updated by the Storekeeper;
- A register to record short delivery of goods was not maintained. This is now in place. The Storekeeper would issue the duplicate copy of the paper used in the delivery of items;
- On seven instances items were entered into the Stores records. The other items are now being updated in the Stores records; and
- The Regional Administration has a Fixed Asset Register and Sectional Inventory of all assets. The Registration for vehicles is also available.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure that the Region complies fully with the requirements of the Stores Regulations at all times, and that records are presented for audit examination upon request. (2012/217)

Account Area – Maintenance Works

325. Amounts totalling \$98.036M were expended under Line Item 6242, Maintenance of Buildings. Included in this sum was an amount of \$2.491M which was expended for repairs to the Ogle Nursery School. This contract was awarded to the fourth lowest of twelve bidders without giving reasons why the other lower bids were not considered.

*Region’s Response:* The Head of Budget Agency explained that the award was based on the Administrative and Technical recommendations made by the Evaluation Committee.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure that the basis of all awards is properly documented in the Tender Board Minutes. (2012/218)

326. Also, included in the sum of \$98.036M expended under Line Item 6242, Maintenance of Buildings, were payments totalling \$3.106M, which were paid to a contractor for the repairs to Mon Repos Primary School. The contract was awarded to the most responsive bidder in the sum of \$3.905M. A physical verification of the works revealed that overpayments totalling \$0.600M were made to the contractor as shown below:

Item	Description	Unit	Paid	Actual	Diff.	Rate \$	Total \$
1d	Expanded mesh to windows	sy	76	48	28	120	3,360
5d	26 gauge corrugated galvanized zinc sheets.	sy	525	333	192	2 950	566,400
Total							569,760

*Region’s Response:* The Head of Budget Agency acknowledged the overpayment and indicated that steps will be taken to recover the amount 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. (2012/219)

327. The sum of \$98.036M expended under Line Item 6242, Maintenance of Buildings, also included payments on a contract for the rehabilitation of St. Cuthbert’s Mission Primary School. The contract was awarded to the most responsive bidder in the sum of \$6.116M. As at 31 December 2012, the works were completed and the full contract sum was paid to the contractor. A physical verification of the works revealed that overpayments totalling \$1.043M were made to the contractor as shown below:

Item	Description	Unit	Paid	Actual	Diff.	Rate \$	Total \$
1b	28 gauge corrugated roof sheeting	sy	200	74	126	2,600	327,600
3a	Noggins	bm	200	0	200	200	40,000
	Plywood ceiling	sy	200	0	200	1,000	200,000
	Moulding	lf	550	0	550	50	27,500
4a	Louver windows	nr	84	20	64	7,000	448,000
Total							1,043,100

*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. (2012/220)

328. Included in the sum of \$19.723M expended under Line Item 6252, Maintenance of Bridges, were payments totalling \$1.531M, which were paid to a contractor for the rehabilitation of Foot-Path Bridge at Third Street, Annandale, E.C.D. The contract was awarded to the most competitive bidder in the sum of \$1.672M. A physical verification of the works revealed that overpayments totalling \$0.199M were made to the contractor as shown below:

Item	Description	Unit	Paid	Actual	Diff.	Rate \$	Total \$
4a	GH Timber piles 2"x6"x6'.0" long	ly	32	16	16	1,300	20,800
4b	GH timber decking 2"x12"	sy	32	29	3	8,000	24,000
7d	GH wailings to piles	ly	90	52	38	4,050	153,900
Total							198,700

*Region's Response:* The Head of Budget Agency acknowledged the overpayment and indicated that steps will be taken to recover the amount 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. (2012/221)

#### Other Matters

329. Audit checks for the period under review revealed that no bank reconciliation was done for the Imprest Account No. 3031. As a result, this could lead to the perpetration of irregularities, without prompt detection.

*Region's Response:* The Head of Budget Agency explained that efforts are ongoing to reconcile this account.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure that the account is reconciled up-to-date and the reconciliations are provided for audit verification. (2012/222)

330. For the period under review, 471 payment vouchers valued at \$154.076M were not presented for audit inspection. As a result it could not be ascertained whether the Administration received full value for all sums expended.

*Region's Response:* The Head of Budget Agency explained that all vouchers of the Region are kept by the Sub-Treasury.

*Recommendation:* The Audit Office recommends that the Regional Administration liaise with the Accountant General's Department in order to provide these vouchers for audit examination. (2012/223)

331. Audit checks for the period under review revealed that six stale dated cheques valued at \$504,734 were on hand in the Accounts Department at the time of the audit. In addition, there were twenty-five stale dated cheques valued at \$353,202 that were at the Sub-Treasury Department.

*Region's Response:* The Head of Budget Agency explained that a request was made by the Regional Administration to update the six stale dated cheques while for those at the Sub-Treasury, efforts will be made to have same paid over to the Consolidated Fund.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure that all sums to be refunded to the Consolidated Fund are done so promptly. (2012/224)

### Capital Expenditure

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

332. Audit checks on purchases of items totalling \$27.957M could not be carried out since the relevant payment vouchers were not presented for audit examination despite several requests being made for same.

*Region's Response:* The Head of Budget Agency explained that all vouchers of the Region are kept by the Sub-Treasury.

*Recommendation:* The Audit Office recommends that the Regional Administration liaise with the Accountant General's Department in order to provide these vouchers for audit examination. (2012/225)

333. The amount of \$99,406 which was overpaid to the contractor for the rehabilitation of the living quarters at Long Creek, Soesdyke has still not been recovered.

*Region's Response:* The Head of Budget Agency explained that the contractor had refused to repay the sum since he would have done additional works based on the instruction of the then REO.

*Recommendation:* The Audit Office recommends that the Regional Administration provide the necessary documentation in support of the additional works carried out. (2012/226)

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

*Account Area - Capital Purchases*

334. Of the total of \$34.896M expended, audit checks could not be carried out on the purchase of items valued at \$7.980M since the relevant payment vouchers were not presented for audit scrutiny, 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 2004. Further, alternative checks revealed that the items 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. The items purchased are listed below:

Payment Voucher №.	Description	Amount \$'000
7403251	Purchase of Otoscope etc.	2,681
7402465	Supply and deliver furniture	1,873
7404184	Purchase of Apparatus etc.	272
7401852	Purchase of Examination couches etc.	236
7401671	Supply and deliver furniture	300
7401664	Purchase of stools	270
7403833	Supply Teacher's chair	23
7403807	Supply and deliver school furniture	219
7402729	Supply and deliver school furniture	183
7401850	Purchase of fans etc.	1,148
7404182	Purchase of gas stoves	464
7404183	Purchase of metal shelves	293
7403756	Purchase of sockets etc.	18
Total		7,980

*Region's Response:* The Head of Budget Agency explained that three vouchers were returned to the Sub-Treasury since the suppliers could no longer deliver the items at the stated price. The other vouchers are at the Stores awaiting clearance.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures that stores records are promptly updated for the receipt and issue of all goods. (2012/227)



Account Area - Public Works

335. Included in the sum of \$34.118M expended under Line Item 14007 – Roads, were amounts totalling \$3.691M, which represented full payment on a contract for the construction of road at Land of Canaan, which was awarded to the second lowest bidder. Our calculations, based on the physical measurements taken on site in May, 2013, revealed that the quantities for the items paid under this contract were in fact over measured. This resulted in an overpayment to the contractor in the sum of \$1.790M as detailed below:

Description	Unit	Paid \$	Actual	Diff.	Rate \$	Total \$
Progress photo		25,000	0	0	0	25,000
Density and compaction test results		29,000	0	0	0	29,000
Site preparation	sy	467	256	211	80	16,880
Road Side Earthen Drains	ly	233	0	233	150	34,950
Earthworks	cy	233	0	233	250	58,250
Sub Base 1	cy	207	114	93	1,300	120,900
Sub Base 2	cy	104	57	47	2,600	122,200
Clay Shoulders	ly	311	0	311	150	46,650
Prime Coat	sy	467	256	211	400	84,400
DBST	sy	467	256	211	150	31,650
Road Side Shoulders	ly	600	0	600	150	90,000
2 Nr. Tube Culverts		780,000	0	0	0	780,000
GWI service main		350,000	0	0	0	350,000
<b>Total</b>						<b>1,789,880</b>

*Region's Response:* The Head of Budget Agency 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. (2012/228)

AGENCY 75  
REGION 5 – MAHAICA/BERBICE

Current Expenditure

Prior year matters, which have not been fully resolved

336. The Regional Administration had made no improvements with respect to the recovery of net salaries totalling \$3.540M which were overpaid to employees for the years 2006, 2007 and 2009. Similarly, an examination of the payroll records for 2012 revealed overpayment of net salaries totalling \$1.727M made to sixteen employees as shown below:

Year	Amount \$'000	Amount Recovered \$'000	Amount Outstanding \$'000
2006	998	49	949
2007	2,437	52	2,385
2009	<u>105</u>	-	<u>105</u>
	<b>3,540</b>		<b>3,439</b>
2012	1,727	-	1,727
Total	5,267	101	5,166

*Region's Response:* The Head of Budget Agency indicated that amounts totalling \$101,000 were recovered in respect of two employees for the years 2006 and 2007. In respect of 2012, the amounts overpaid are being verified with the Audit Office.

*Recommendation:* The Audit Office once again recommends that the Regional Administration vigorously pursue the recovery of the amounts overpaid and put systems in place to avoid such overpayments. (2012/229)

337. Similarly, the related deductions paid over to the Guyana Revenue Authority and National Insurance Scheme for the years 2007, 2009, and 2012 were also not recovered as shown below:

Year	GRA Paid Over \$	GRA Recovered \$	GRA Outstanding \$	NIS Paid Over \$	NIS Recovered \$	NIS Outstanding \$
2007	510,387	121,930	388,457	144,173	3,606	140,567
2009	41,588	-	41,588	30,327	-	30,327
2012	340,845	-	340,845	93,027	-	93,027
Total	892,820	121,930	770,890	267,527	3,606	263,921

*Region's Response:* The Head of Budget Agency indicated that letters were written to the relevant agencies requesting refunds of the amounts paid over but there has been no response except from NIS.

*Recommendation:* The Audit Office once again recommends that the Regional Administration follow-up with the relevant agencies with the view of recovering the amounts involved. (2012/230)

Capital Expenditure

Prior year matters, which have not been resolved

338. The Regional Administration had still not recovered overpayments totalling \$2.889M made to contractors for the years 2007, 2010 and 2011 as shown below:

Year	Para No.	Sub Head	Description	Amount \$'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
2011	438	12036	Construct Perimeter Drain at No.8 Sec. School	1,716
Total				2,889

*Region's Response:* The Head of Budget Agency indicated that legal advice is presently being sought in the recovery of the amounts overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration vigorously pursue the recovery of the amounts overpaid. (2012/231)

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

Account Area – Buildings

339. The contract for the construction of a new annex at Woodley Park Primary School was awarded by NPTAB in the sum of \$15.180M. As at 31 December 2012, amounts totalling \$13.662M were paid to the contractor. A physical verification of the project revealed that overpayments totalling \$1.431M were made to the contractor as shown below:

Item	Description	Qty Paid	Qty Found	Unit	Diff.	Rate \$	Total \$
<b>2</b> 2.5	<b>Foundation (450mm x 900mm)</b> Supply, mix, place and compact 1:2:3 mix concrete into foundation.	50	47	m <sup>3</sup>	3	39,000	117,000
<b>9</b> 9.2	<b>Wood Windows (0.61m x 1.22m)</b> Supply and install sash wood windows with the following dimensions 4' x 2' complete with 3 150mm inches attached to each window and bolts (0.76m x 1.52m)	30	0	No.	30	27,000	810,000
<b>12</b> 12.4	<b>V Roof with 1.22m eve and 1.83m apex)</b> Supply and install 18.75mm thick marine ply board	288	0	m <sup>2</sup>	288	2,700	777,600
	Supply and install 5/8" thick regular ply wood	0	288	m <sup>2</sup>	(288)	950	(273,600)
<b>Total</b>							<b>1,431,000</b>

340. The contract specified that 18.75mm (3/4") thick marine plywood was to be used for the ceiling of the building. The contractor quoted a rate of \$2,700 per square meter for the supply and installation of the marine plywood. It was however discovered at the time of the physical verification of the works that the contractor, instead supplied and installed 5/8" thick regular plywood. Payments were made in full to the contractor for marine ply as per specifications despite the fact that thinner, regular plywood was installed and the contractor had failed to meet the contractual requirements in its entirety.

341. The bills of quantities also specified that wooden sash windows be installed to the building. However, the contractor instead installed regular wood windows. Further, the wooden windows were of very poor quality with many crevices. It was also noted that the window frames were apparently used previously, since the frames had visible nail holes.

*Region's Response:* The Head of Budget Agency indicated that the amount overpaid would be recovered from retention monies owing to the contractor in respect of the said project. In respect of the plywood, payment was adjusted to accommodate the plywood installed.

*Recommendation:* The Audit Office recommends that the Regional Administration recover the amounts overpaid as soon as possible and ensure works carried out conforms to the required specifications before payments are made. (2012/232)

342. The contract for the construction of a new annex at Rosignol Secondary School was awarded by NPTAB in the sum of \$10.479M. Additional works were undertaken in the sum of \$961,630 giving a final project cost of \$11.441M. As at 31 December 2012, amounts totalling \$10.331M were paid to the contractor. A physical verification of the works revealed that overpayments totalling \$1.904M were made to the contractor as shown below:

Item	Description	Qty Paid	Qty Found	Unit	Diff	Rate \$	Total \$
<b>2</b>	<b>Foundation (450mm x 900mm)</b>						
2.5	Supply, mix, place and compact 1:2:3 mix concrete into foundation.	39	36	m <sup>3</sup>	3	32,000	96,000
<b>5</b>	<b>Floor (100mm thick)</b>						
5.1	Supply and install 100mm thick hollow blocks to construct curb wall 0.91m high	61.4	21	m <sup>2</sup>	40.4	2,160	87,264
5.2	Supply, place and compact 900mm thick white sand to elevate floor level.	129	43	m <sup>3</sup>	86	5,300	455,800
5.3	Supply and install construction plastic to create damp proofing.	167	140	m <sup>2</sup>	27	120	3,240
5.5	Supply, mix, place and compact 1:2:3 mix concrete to floor.	17.1	14.1	m <sup>3</sup>	3	32,000	96,000
<b>6</b>	<b>Walls (100mm hollow block)</b>						
6.1	Supply and install complete with 12.5mm rendering on both sides 100mm hollow blocks.	174	158	m <sup>2</sup>	16	2,700	43,200
<b>11</b>	<b>V Roof (with 1.22m eve and 1.83m apex)</b>						
11.1	Supply and install greenheart 150mm x 50mm ridge plates	51.8	37	m	14.8	1,280	18,944
11.2	Supply and install greenheart 100mm x 50mm rafter @ 0.61m	406	347	m	59	780	46,020
11.3	Supply and install 27 gauge prep-printed roof covering.	241	225	m <sup>2</sup>	16	2,250	36,000
<b>12</b>	<b>Landscaping</b>						
12.1	Supply, place and compact 150mm thick white sand to elevate floor level.	200	13	m <sup>3</sup>	187	2,075	388,025
12.2	Supply and install construction plastic to create damp proofing.	150	82	m <sup>2</sup>	68	120	8,160
12.3	Supply, cut, bend and install reinforcement using #610 BRC.	150	82	m <sup>2</sup>	68	385	26,180
12.4	Supply, mix, place and compact 1:2:3 mix concrete @ 100mm thick.	20	8.34	m <sup>3</sup>	11.6	32,000	371,200
	Supply and install greenheart 100mm x 50mm rafter @0.61m.	150	22	m	128	780	99,840
	Supply and install 27 gauge prep-printed roof covering	54	15	m <sup>2</sup>	39	2,250	87,750
	Supply and install 100mm mix hard wood columns	41	14	m	27	1,130	30,510
	<b>Ceiling</b>						
	Supply, fix and install under ceiling ¼" plywood.	2,250	2,180	sq. ft	70	140	9,800
<b>Total</b>							<b>1,903,933</b>

*Region's Response:* The Head of Budget Agency indicated that the amount overpaid to the contractor would be recovered from retention monies owing to him in respect of the said project.

*Recommendation:* The Audit Office recommends that the Regional Administration vigorously pursue the recovery of the amounts overpaid as soon as possible and ensure that payments are only made for actual works carried out. (2012/233)

343. The contract for the construction of a new annex at Fort Wellington Secondary School was awarded by NPTAB in the sum of \$14.577M. As at 31 December 2012, amounts totalling \$9.90M were paid to the contractor. A physical verification of the works revealed overpayments totalling \$714,000 made to the contractor as shown below:

Item	Description	Qty Paid	Qty Found	Unit	Diff.	Rate \$	Total \$'000
<b>2</b> 2.5	<b>Foundation (450mm x 900mm)</b> Supply, mix, place and compact 1:2:3 mix concrete into foundation.	50	47	m <sup>3</sup>	3	22,000	66
<b>12</b> 12.4	<b>V Roof (with 1.22m eave and 1.83m apex)</b> Supply and install 18.75mm thick marine ply board.	288 @ 4,000	288 @ 1,750	m <sup>2</sup>	648,000	-	648
Total							714

344. The contract specified that 18.75mm (3/3") thick marine plywood be used for the ceiling of the building. The contractor also quoted a rate of \$4,000 per square meter for the supply and installation of the marine plywood. It was however discovered at the time of the physical verification of the works that the contractor, instead supplied and installed 5/8" thick regular plywood. Payments were made in full to the contractor for marine ply as per specifications despite the fact that thinner, regular plywood was installed and the contractor had failed to meet the contractual requirements in its entirety.

345. It was noted that the corridor floor of the building was constructed with concrete instead of timber. No variation order or approval for this change was seen while a sum of \$158,080 was paid as additional works done for the steel reinforcement used for constructing the corridor. In addition, the commencement date, duration and completion date could not be determined from the contract document.

*Region's Response:* The Head of Budget Agency indicated that the amount overpaid to the contractor would be recovered from retention monies owing to him in respect of the said project. In respect of the plywood, payment was adjusted to accommodate the plywood installed.

*Recommendation:* The Audit Office recommends that the Regional Administration recover the amounts overpaid and ensure that (i) all works carried out conform to the required specification before payments are made (ii) approval is obtained for any variation to the contract and (iii) all contracts are complete with dates for commencement and completion. (2012/234)

AGENCY 76  
REGION 6 – EAST BERBICE/CORENTYNE

Current Expenditure

Prior year matters, which have not been fully resolved

346. Employees were overpaid net salaries totalling \$2.657M which were not recovered for the year 2007. Similarly, the related deductions paid to the various agencies were also not recovered. An examination of the pay changes records and the payroll for 2012 revealed that net salaries totalling \$337,613 were overpaid to fourteen employees during the year under review. These included eight resignations and six dismissals. In addition, unpaid net salaries totalling \$1.710M were refunded to the Consolidated Fund for 2012. Deductions totalling \$104,710 and \$179,563 overpaid to the National Insurance Scheme and the Guyana Revenue Authority respectively were not recovered. Failure to recover the deductions would result in overpayments to the relative agencies as shown below:

Year	Head of Charge	Gross Salary \$	Deductions			Total Deductions \$	Net Salary \$
			NIS \$	PAYE \$	Others \$		
2012	Administration	99,481	4,392	-	28,037	32,429	67,052
	Agriculture	147,924	4,688	10,051	51,395	66,134	81,790
	Education	1,281,702	70,185	97,707	52,848	220,740	1,060,962
	Health	606,104	25,445	71,805	8,774	106,024	500,080
Total		2,135,211	104,710	179,563	141,054	425,327	1,709,884

*Region's Response:* The Head of Budget Agency indicated that all employees overpaid for the years 2007 and 2012 respectively were formally written to on this matter. However, to date the response has not been at the desired level as only two (2) employees overpaid for 2012 have refunded sums overpaid on salaries. As it regards the related deductions overpaid to NIS and GRA, the Region is continuously engaging these two agencies to recover same. The last effort in doing so was at the recently held Regional Administrative Committee's meeting held on 9 September 2013.

*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. (2012/235)

347. 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 have led to fuel and lubricants valued at \$21.964M not being accounted for, as shown below. At the time of reporting, additional information which was requested by the Police from the Audit Office was forwarded to them on the 16 May 2013.

Fuel & Lubricants	Amount 2007 \$'000	Amount 2008 \$'000	Total \$'000
Dieslene	8,882	9,725	18,607
Grease	628	0	628
No. 50 oil	349	210	559
No. 90 oil	391	400	791
No. 68 oil – Hyspin	120	668	788
Gasoline	102	102	204
Outboard Plus	119	88	207
No. 15W – 40 oil	19	0	19
Brake fluid	38	0	38
No. 20W – 50 oil	0	123	123
<b>Total</b>	<b>10,648</b>	<b>11,316</b>	<b>21,964</b>

*Region's Response:* The Head of Budget Agency indicated that this matter is still engaging the Guyana Police Force CID; hence a decision is still pending.

*Recommendation:* The Audit Office recommends that the Regional Administration pursue this matter with the Police in order to resolve same. (2012/236)

348. Cheque orders are required to be cleared within sixteen days of their issue through the submission of bills and/or receipts and other supporting documents. However, based on sample checks carried out, cheque orders were being cleared on average of fifty-three days after they were issued. As at July 2013, 647 cheque orders valued at \$381.347M, of which seventy-three, valued at \$40.222M in respect of the year under review, remained outstanding as shown below:



Year	No. Of Cheque Orders	Amount \$'000
2006	145	53,168
2007	85	145,940
2008	96	82,100
2009	81	22,427
2010	87	21,659
2011	<u>80</u>	<u>15,831</u>
	<b>574</b>	<b>341,125</b>
2012	73	40,222
Total	647	381,347

349. In the absence of supporting documents to substantiate payments made, it could not be determined whether value was received for the amounts expended on these cheque orders. This state of affairs should be viewed seriously since it represents a lack of accountability for public resources.

*Region's Response:* The Head of Budget Agency explained that to date cheque orders for the years 2006 to 2011 have been reduced to 574 at an amount valued at \$341.125M. For 2012, the amount has been reduced to 205 at an amount valued \$76.436M as at 11 September 2013. From the outstanding balance for 2012 there are cheque orders that will be cleared in the immediate future due to any of the following conditions.

- Cheques refunded to Consolidated Fund for failure by the suppliers to supply items as per order;
- Cheques will be paid over to suppliers once supplies are made in full; and
- Suppliers conduct refunds equivalent to the items outstanding on partly supplied vouchers. Refunds will subsequently be paid into the Consolidated Fund to clear cheque order hence reducing the amount outstanding.

*Recommendation:* The Audit Office recommends that the Regional Administration take all action necessary to have these long outstanding cheque orders cleared. (2012/237)

350. In 2011, an examination of payment vouchers with supporting documents and related stores records on the purchases of dietary items for the consumption of patients at the New Amsterdam and Fort Canje Hospitals revealed significant differences totalling \$1.735M in the values of items received. This situation continued in 2012 where differences totalling \$708,738 were noted in the values of items received. It was explained that the differences in values 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 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 amounts supplied:

- (i) 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 account for; and
- (ii) Stores Received Notes (SRN) was 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 explained that the Region has now centralise the operations of the Stores with a main store at the RDC Compound, while for the Health Services the sub-stores is housed at Fort Canje Hospital, with one other sub-store at the Whim sub-office for fuel and lubricants. In addition, the operations of the stores and its record keeping will be investigated further and the findings provided to the auditors.

*Recommendation:* The Audit Office recommends the Regional Administration take urgent action to ensure strict compliance with the Stores Regulation at all times and provide a report of its investigation. (2012/238)

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

Account Area - Office and Field Supplies

351. Amounts totalling \$505.913M were allocated under this account area. As at 31 December 2012, amounts totalling \$491.977M were expended. Included in this amount, was the sum of \$225.665M that was expended on the purchase of fuel and lubricants for the consumption by vehicles, plant and equipment owned and operated by the Region. However, a comparison of the fuel received as recorded in the log books with the fuel issued, as stated, on the fuel report prepared by the Whim Stores in respect of six equipment, revealed significant differences as shown below:

Vehicle №.	Description of fuel	Amount as per fuel report (litres)	Amount as per log book (litres)	Difference (litres)
Bob Cat 22461	Dieselene	398	256	142
Back Hoe 23952	Dieselene	10,953	11,190	(237)
Liverpool hydro flow pump	Dieselene	11,247	11,022	225
Excavator 1/16	Dieselene	9,101	9,943	(842)
Excavator 4/15	Dieselene	42,448	48,084	(5,636)
Excavator 2/17	Dieselene	10,138	22,194	(12,056)

(i) A physical verification of items done on 7 June 2013 at the Whim Hydraulics Stores revealed the following shortages:

Description of item	Unit	Balance as per stock ledger	Physical Count	Shortage
Dieselene	Litres	946	795	151
Gear oil # 90	Pints	985	464	521
Hyspin # 68	Pints	1,068	640	428
Lube oil # 50	Pints	2,683	440	2,243
Lube oil # 15w/40	Pints	1,383	1,040	343

*Region's Response:* The Head of the Budget Agency explained that (i) the significant difference in the fuel comparison done between the fuel report and the log book is as a result of bulk fuel being issued to NDCs and the Water Users Association for machines operating within their locality. Hence, when the fuel is issued to the machine by the NDCs and the Water Users Association this is not communicated to the Whim Sub - Stores for entry and adjustments in the respective ledger and report, and (ii) as regards the shortage on the lubricants, the difference could be accounted for in the discrepancies in unit of conversion used to record supplies in the stock ledger, as supplies were received in litres and issued in pints.

*Recommendation:* The Audit Office recommends the Regional Administration take urgent action to ensure prompt communication of information with regards to the issuance of fuel and ensure that there is one standard measurement used for the recording of receipts and issues of lubricants. (2012/239)

#### Account Area - Utility Charges

352. Amounts totalling \$168.020M were allocated under this account area. As at 31 December 2012, the entire sum was expended. An examination of the Electricity and Telephone Charges Registers revealed differences between the amounts recorded in the registers and the amounts actually expended as shown below:

Description	Amount as per App. A/c \$'000	Amount as per Registers \$'000	Difference \$'000
Electricity Charges	121,208	111,211	9,997
Telephone Charges	14,424	8,945	5,479
Total	135,632	120,156	15,476

353. In addition, a Water Charges Register was not maintained for the year under review, while the Electricity and Telephone Charges Registers bore no evidence of supervisory checks.

*Region's Response:* The Head of the Budget Agency explained that quarterly checks with the IFMAS reports and the Registers will be implemented to ensure that any differences found are reconciled promptly and that registers have evidence of supervisory checks.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures that these records are reconciled promptly, accurately reflect the amount expended and are subjected to supervisory checks. (2012/240)

### Capital Expenditure

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

354. The Regional Administration has still not been able to recover overpayments totalling \$9.433M made to contractors for the years 2008 to 2011 as shown below:

Year	Sub Head	Description	Amount \$'000	Amount Recovered \$'000	Amount Outstanding \$'000
2008	11007	Construct bridge at Mibicuri South, BBP	238		238
	12039	Rehabilitation of Canje Secondary School	78		78
	13010	Construct revetment at No. 67 Sluice	284		284
	13010	Construct bridge at Hacks Canal	216		216
2009	12039	Rehabilitation of Leeds Primary	266	150	116
2010	11007	Reconstruction of the Johanna/Yakusari High Bridge	160		160
	11007	Reconstruction of timber revetment at Tain	263		263
	14010	Rehabilitation of Cross Street, Bloomfield	154		154
	14010	Rehabilitation of Last Street, Canefield	851		851
	12040	Extension of Drugs Bond, New Amsterdam	863		863
	13010	Timber Revetment at Orealla	913	300	613
2011	13010	Construction of reinforced concrete bridge at Germania	185	23	162
	13010	Re-construction of concrete bridge at Johanna, BBP	700		700
	14010	Rehabilitation of Grant 1780 Second Cross Street CWC	3,561		3,561
	12039	Rehabilitation of Canje Secondary School Phase 2	370	285	85
	12039	Skeldon Line Path Secondary	214		214
	12040	New Amsterdam Hospital Bond	875		875
Total			10,191	758	9,433

*Region's Response:* The Head of Budget Agency 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. (2012/241)

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

Drainage and Irrigation

355. The contract for the construction of Joanna Timber Bridge was awarded to the lower of two bidders in the sum of \$6.443M. As at 31 December 2012, the entire contract sum was paid to the contractor. The actual commencement and completion dates of the project were not provided. A physical verification carried out on 15 May 2013 revealed that the works were completed and overpayments totalling \$125,864 were made to the contractor as shown below:

Item	Description	Unit	Amt found	Amt Paid	Diff.	Rate \$	Amount \$
3.9	Supply and install Stringers 4" x 6" Mora spacer block as directed by Engineer	l/m	0.0	4	4.2	1,000	4,000
	Supply, fabricate, fix and drive 2 ply (1ply 1"x12"x20' and 1 ply 2"x12"x20'long) Mora sheet piles nailed together as directed by Engineer.	l/m	1,208	1,280	72	1,137	81,864
	Provide and Install 1" dia mild steel tie rod wrapped in Hessian completed with 2 no. (4"x4"x ¼ " MS plate, washer and bolts) each	Nr	0	20	20	2,000	40,000
Total							125,864

*Region's Response:* The Head of Budget Agency has acknowledged the overpayment and indicated that recovery of the amount overpaid would be pursued. In addition, practical completion certificates which would indicate the completion date would be issued for future projects.

*Recommendation:* The Audit Office recommends that the Regional Administration take the necessary action to recover the overpayment and put systems in place to avoid overpayments and ensure that practical completion certificates are implemented promptly. (2012/242)

Account Area - Public Works

356. The contract for the reconstruction of Warren Heavy Duty Timber Bridge at No. 19 was awarded to the lowest bidder in the sum of \$2.729M. As at 31 December 2012, the sum of \$2.725M was paid to the contractor. A physical verification carried out on 14 May 2013 revealed that the works were completed and overpayments totalling \$168,990 were made to the contractor as shown below:

Item	Description	Unit	Amt found	Amt Paid	Diff.	Rate \$	Amount \$
3.1	Supply debark, pitch, ring, tar and install bearing piles 45°. 14" butt dia. GH	l/m	109.8	124	14.2	5,850	83,070
3.3	Supply and install Stringers 6" x 12" GH	l/m	53.4	61.0	7.6	7,200	54,720
3.5	Supply and install Liners 2" x 12" GH	l/m	61	65	4	2,400	9,600
3.9	Supply and install Wailers 4" x 6" GH	l/m	21	30	9	2,400	21,600
Total							168,990

357. In addition, the actual commencement and completion dates of the project were not provided and the revetment was not properly backfilled.

*Region's Response:* The Head of Budget Agency indicated that the Region revisited the above works and has since provided additional information with regards to the above overpayments. As such, a request is being made for a revisit of the works by the Audit Office. In addition, practical completion certificates which would indicate the completion date would be issued for future projects.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure that (a) the correct works are identified and the correct documentations are provided to the Audit Office's Engineers when works are being physically verified and (b) the Regional Administration should ensure that the use of practical completion certificates are implemented promptly. (2012/243)

AGENCY 77  
REGION 7 – CUYUNI/MAZARUNI

Current Expenditure

Prior year matters, which have not been resolved

358. Amounts totalling \$6.312M were refunded as unpaid 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, respectively. However, the Regional Administration was able to recover deductions totalling \$35,200 from the Guyana Revenue Authority. During 2011, amounts totalling \$1.695M were refunded as unpaid 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. For the period under review amounts totalling \$1.810M were refunded as unpaid net salaries. However, the related deductions of \$215,849 and \$18,577 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 that this matter has been addressed at the PAC hearings in excess of five years. During our last appearance before the Committee when 2011 audit report was discussed, the Region's explanations were supported by the Accountant General who concedes that there was a difficulty in avoiding this unpleasant occurrence. The Administration continues to pursue the relevant agencies for refunds. Our efforts have not been too successful so far.

*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. (2012/244)

359. Investigations were conducted by the Regional Administration into the discrepancies relating to the loss of fuel and lubricants. Corrected measures have since been implemented to avoid a recurrence, and it was noted that Cabinet's approval was obtained for the writing off of \$1.878M of fuel and lubricant recorded as losses for the period 1998 to 2000. However, as at 31 December 2007, there were shortages in 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 2012 audit in May 2013, the Regional Administration is 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 a reminder has been sent to the Finance Secretary with regards to the write-off of the losses.

*Recommendation:* The Audit Office recommends that the Finance Secretary address this long outstanding matter in order to bring it to closure. (2012/245)

360. 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 have been done, however there's no evidence of further actions taken by the Administration to have the items disposed of.

*Region's Response:* The Head of Budget Agency explained that the Regional Administration has requested permission from the Finance Secretary to allow for the disposal of the obsolete vehicles/machineries.

*Recommendation:* The Audit Office recommends that the Regional Administration follow-up this matter with the Finance Secretary in order to have the items disposed of. (2012/246)

AGENCY 78  
REGION 8 - POTARO/ SIPARUNI

Current expenditure

Prior year matters, which have not been resolved

361. The Regional Administration was still to recover overpayments totalling \$6.605M made to contractors during the years 2009 and 2011 as shown below:

Year	Description	Amount Overpaid \$'000	Amount cleared after revisit in June 2013 \$'000	Amount Outstanding \$'000
2009	Rehabilitation of Dormitory at Mahdia	462	150	312
	Rehabilitation of Kato Primary School	563	Nil	563
	Rehabilitation of bridge at Mahdia Dorms	980	33	947
	Rehabilitation of Mahdia Creek Bridge	324	Nil	324
	Rehabilitation of generator hut at Mahdia Hospital	302	Nil	302
2011	Repairs to Kanapang Teacher's Quarters	1,618	Nil	1,618
	Repairs to Hand Rail Bridge at Mahdia	296	Nil	296
	Revetment at Mahdia Dorms	1,626	Nil	1,626
	Repairs to Kato Cottage Hospital fence	617	Nil	617
Total		6,788	183	6,605

*Region's Response:* The Head of Budget Agency explained that the overpayments were investigated and the contractors were written to. To date a response was received from the contractor for the generator hut at Mahdia Hospital, who has indicated his willingness to repay the full amount on or before August 2011. However, to date no repayment was made. The Regional Administration will now seek legal advice from the Legal Office at the Ministry of Local Government and Regional Development.



*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the overpayments and put proper systems in place to avoid recurrences. (2012/247)

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

Account Area - Employment Costs

362. The Regional Administration has not taken appropriate measures to recover related deductions totalling \$267,750 in respect of unpaid salaries amounting to \$1.779M which were refunded to the Sub-Treasury. It was noted that the relevant agencies were written to but there was only a refund of \$9,956 from the Hand-in-Hand Mutual Life Insurance Company Limited. It should be emphasised that the failure to recover the deductions would result in overpayments to the various agencies and a corresponding over-statement of the Appropriation Accounts.

*Region's Response:* The Head of Budget Agency indicated that the agencies were written to in respect of the overpayment of deductions. While Programme Managers were told of the importance of informing the Administration of persons walking off the job in a timely manner, information is delayed in the transmission of same. The phenomenon remains an issue that the Administration continues to work to eradicate.

*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. (2012/248)

Account Area - Office and Field Supplies

363. The Regional Administration has not put mechanisms in place to ensure that cheque orders are carefully monitored and cleared within the stipulated time-frame through the submission of bills, receipts and other supporting documents. At the time of reporting, it was noted that sixty-five cheque orders valued at \$27.151M remained outstanding. As a result, it could not be ascertained whether the Region received full value for all monies expended.

*Region's Response:* The Head of the Budget Agency explained that out of sixty-five cheque orders valued at \$27.151M, fifty-eight cheque orders totalling \$25.451M were cleared while seven totalling \$1.7M remain outstanding.

*Recommendation:* The Audit Office recommends that the Regional Administration aggressively pursue the clearing of these cheque orders. (2012/249)

Account Area - Maintenance Works

364. Amounts totalling \$150.809M were allocated under this account area. As at 31 December 2012, amounts totalling \$149.852M were expended. Included in the amount of \$149.852M was the sum of \$2.134M expended on the repairs to El Paso School Fence. The contract was awarded to the most responsive of six bidders in the sum of \$2.669M. A physical verification of the project carried out on 14 June 2013 revealed that the works were completed and overpayments totalling \$40,950 were made to the contractor as shown below:

Description	Unit	Amt Found	Amt Paid	Diff.	Rate \$	Amount \$
Supply, point, pitch and drive 4"x 4"x 9' post	lf	684	738	54	535	28,890
Supply and install 2"x 4" runner	lf	1,288	1,318	30	268	8,040
Supply and install 1"x 4" runner	lf	1,288	1,318	30	134	4,020
Total						40,950

*Region's Response:* The Head of Budget Agency explained that the contractor was written to with respect to the overpayments. However, to date the Administration has not received a formal response.

*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. (2012/250)

365. The contract for the repairs to bridge at Micobie was awarded to the fourth lowest of six bidders in the sum of \$3.834M without any reason(s) stated why the three lower bidders were not awarded. There was an approved minus variation of \$150,000, giving a final project cost of \$3.684M. As at 31 December 2012, the full project cost was paid to the contractor according to the Appropriation Account. However, audit checks revealed that two cheques valued at \$931,820 were prepared as at 31 December 2012 and held at the Accountant General's Sub-Treasury Department and were still there at the time of the audit in June 2013. This situation gave rise to an overstatement of the Appropriation Account by the said amount. In addition, it should be noted that no repairs were done to the bridge but instead a new bridge was constructed, the expenditure of which should have been met from Capital Appropriations. Nevertheless, a physical verification of the project carried out on 14 June 2013 revealed that the works were completed and overpayments totalling \$207,300 were made to the contractor as shown below:

Description	Unit	Amt Found	Amt Paid	Diff.	Rate \$	Amount \$
Supply tar and place 3"x 12"x 16' Decking	Lf	210	256	46	1,500	69,000
Supply place and secure, pile with m.s. tie rods 1" diameter 24' long with 3."x 3"x ¼ washer	Nr	0	2	2	7,000	14,000
Supply, place and secure 3"x 6"x 15' waler at bridge approach	Lf	0	30	30	1,500	45,000
Supply, shape, rebate, tar and drive 2"x12"x10' GH sheet pile	Sy	14.4	23	8.6	8,000	68,800
Supply place and compact laterite to backfill bridge	Cy	0	105	105	100	10,500
Total						207,300

366. Further, the following observations were also made:

- The RDC certified that works to the value of \$3.301M were completed by the contractor. However, the actual completion date was not stated on the completion certificate provided;
- No repair works were carried out on the bridge identified to be repaired, instead a new bridge was constructed at a different location; and
- At the time of verification the works were completed, but the bridge was not in use due to the fact that its elevation is approximately 4 ft. above current road level and is not in line with the existing road.

*Region's Response:* The Head of Budget Agency acknowledged the overpayment and indicated that effort would be made to recover the amount overpaid. In addition, the cheques on hand are in relation to payment for works which were expected to be completed in December, 2012 however, the works were not completed. As a result, the cheques were withheld and not paid to the contractor.

*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 ensure that payments are only processed for works that are completed and certified as such. (2012/251)

367. The contract for the repairs to Kato Bridge was awarded in the sum of \$3.535M. However approval from the Regional Tender Board for the awarding of this contract was not seen. There was an approved minus variation of \$100,000, giving a final project cost of \$3.435M. As at 31 December 2012, the full project cost was paid to the contractor according to the Appropriation Account. However, audit checks revealed that two cheques valued at \$1.223M were prepared as at 31 December 2012 and held at the Accountant General's Sub-Treasury Department and were still on hand at the time of the audit in June 2013. This situation would give rise to an overstatement of the Appropriation Accounts by the said amount. A physical verification of the project carried out on 17 June 2013 revealed that the works were completed and an overpayment of \$345,600 was made to the contractor as shown below:

Description	Unit	Amt Found	Amt Paid	Diff.	Rate \$	Amount \$
Supply tar and place 3"x 12"x 16' decking	bm	3,840	4,704	864	400	345,600
Total						345,600

368. Further, the RDC certified that works to the value of \$3.435M were completed by the contractor. However, the actual completion date was not stated on the completion certificate provided.

*Region's Response:* The Head of Budget Agency acknowledged the overpayment and indicated that efforts would be made to recover the amount overpaid. In addition, the cheques are in relation to payment for works which were expected to be completed in December 2012, however, the works were not completed and as a result, the cheques were withheld and not paid to the contractor.

*Recommendation:* The Audit Office recommends that the Regional Administration make diligent efforts to recover the overpayment, put systems in place to avoid a recurrence and ensure that payments are only processed for works that are completed and certified as such. (2012/252)

369. The contract for the rehabilitation of revetment at Kawa Creek was awarded to the most responsive of four bidders in the sum of \$2.401M. As at 31 December 2012, the full contract sum was paid to the contractor. A physical verification of the project carried out on 17 June 2013 revealed that the works were completed and overpayments totalling \$59,200 were made to the contractor as shown below:

Item	Description	Unit	Amt Found	Amt Paid	Diff.	Rate \$	Amount \$
1.3	Cap piles with 18 gauge galvalum sheet	nr	0	10	10	2,000	20,000
	Supply, tar and drive 6"x 6"x 6' Anchor Pile	ln.ft	0	12	12	2,000	24,000
	M.S Tie Rod	nr	0	4	4	3,800	15,200
Total							59,200

*Region's Response:* The Head of Budget Agency acknowledged the overpayment and stated 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. (2012/253)

370. The Regional Administration is yet to recover mobilization advances totalling \$4.072M which were paid to contractors whose contracts were terminated for failure to complete the works within the contractual period during the year under review as shown below:

Contract Number	Name of Project	Contract Sum \$	Amount \$
14/12	Repairs to Paramakatoi Dormitory	5,591,800	1,118,360
15/12	Repairs to Mahdia Dormitory School Fence	2,703,350	270,335
20/12	Rehab. of Paramakatoi Primary School Annex	3,036,000	607,200
22/12	Rehab. of Paramakatoi Health Centre	1,736,400	347,280
43/12	Repairs to Chiung Mouth Primary school	2,003,397	400,679
60/12	Repairs to Monkey Mountain Primary School	3,824,800	764,960
61/12	Repairs to Monkey Mountain Primary School Annex	2,815,700	563,140
Total		21,711,447	4,071,954

*Region's Response:* The Head of Budget Agency explained that he has written the Insurance Company on two occasions. However, to date no response was received. The Administration will be writing to the Legal Officer of the Ministry of Local Government and Regional Development, for advice on the way forward with respect to recovering the advances from that company.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the mobilisation advances and put proper systems in place to avoid a recurrence. (2012/254)

### Capital Expenditure

Prior year matters, which have not been resolved

371. The Regional Administration was still to recover overpayments totalling \$9.875M made to contractors during the year 2011 as shown below:

Description	Amount Overpaid \$'000	Amount cleared during revisit in June 2013 \$'000	Balance \$'000
Construction of drain at Mahdia	3,500	nil	3,500
Construction of Chiung Mouth Bridge	3,834	2,659	1,175
Construction of Industrial Arts Department at Paramakatoi	1,664	nil	1,664
Enclosure of Bottom Flat at Mahdia Secondary School	1,476	1,100	376
Construction of Teacher's Quarters at Mahdia	1,426	1,300	126
Repairs to Paramakatoi Secondary School	2,448	nil	2,448
Repairs to Kato Cottage Hospital	746	306	440
Construction of Chairman's Quarters at Mahdia	146	nil	146
<b>Total</b>	<b>15,240</b>	<b>5,365</b>	<b>9,875</b>

*Region's Response:* The Head of Budget Agency explained that the Region continued to engage the contractors and several reminders were issued with respect to the overpayments. To date, the Administration has not received a formal response. However, some progress was made, as it relates to the completion of the Chuing Mouth Bridge.

*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. (2012/255)

372. The Regional Administration was still to receive capital items purchased in 2011 totalling \$2.917M, as shown below:

Item	Description	Quantity	Amount \$'000
25045	Cupboards	5	225
	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
<b>Total</b>			<b>2,917</b>

*Region's Response:* The Head of Budget Agency indicated that efforts are currently ongoing to have outstanding items delivered, failing which the Region will seek to recover the amounts already paid to suppliers. To date, a verbal commitment was made by the supplier to supply the outstanding 100 student combination chairs and four book cupboards. However, this was not done. The supplier was written to with respect to the supply of the table, chalkboard and cupboards and to date no response was received. The supplier was also written to with respect to the delivery of the 60 pairs of furniture. To date no response was given.

*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. (2012/256)

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

Account Area – Buildings

373. The sum of \$60.963M was allocated under this account area. As at 31 December 2012, amounts totalling \$51.816M were expended. Included in the amount of \$51.816M was the sum of \$4.674M expended on the rehabilitation of Kato Guest House. The contract was awarded to the second lowest of four bidders in the sum of \$4.592M on the grounds that the contractor already had projects in the vicinity. There was an approved variation of \$81,790 giving a final project cost of \$4.674M. A physical verification of the project carried out on 18 June 2013 revealed that the works were not completed and overpayments totalling \$484,800 were made to the contractor as shown below:

Item	Description	Unit	Amt Found	Amt Paid	Diff.	Rate \$	Amount \$
	Allow for performance bank guarantee	sum					40,000
20a	Block work: internal and external wall	sy	70	120	50	2,000	100,000
25a	2"x6"x26 GH bottom chord	lf	0	26	26	400	10,400
25b	2"x4" chord	lf	0	25	25	400	10,000
25c	½ " MS bolt	nr	0	10	10	500	5,000
25d	1/8 " MS plate	nr	0	2	2	2,000	4,000
26c	2"x4" rafter	lf	160	192	32	300	9,600
26d	1"x6" sheet laths	lf	0	25	25	200	5,000
28b	Bat proofing to roof with sponge	sum	Nil				10,000
29	Construct and install GH brace and batten door	nr	2	5	3	15,000	45,000
30	½" thick plaster sponge finish	sy	160	260	100	600	60,000
35	Prepare and paint concrete surfaces	sy	80	307	227	400	90,800
32	Supply and install aluminum louvre window complete	nr	2	6	4	6,000	24,000
36	Painting wooden surface	sy	15	95	80	400	32,000
	3" down pipe	ly	0	13	13	3,000	39,000
Total							484,800

*Region's Response:* The Head of Budget Agency explained that the contractor was written to with respect to the overpayments. To date the Administration has not received a formal response.

*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. (2012/257)

374. A contract for the extension of Kurukubaru Primary School was awarded to the third highest of five bidders in the sum of \$8.545M. There was an approved minus variation of \$510,000, giving a final project cost of \$8.035M. The most responsive bidder was disqualified but no reason was given why the second most responsive bidder was not awarded. As at 31 December 2012, amounts totalling \$7.299M were paid to the contractor according to the Appropriation Account. However, amounts totalling \$6.573M were actually paid to the contractor as at 31 December 2012 and a cheque valued at \$725,879 which was prepared and held at the Accountant General' Sub-Treasury Department and was still on hand at the time of the Audit in June 2013. This situation would give rise to an overstatement of the Appropriation Accounts by the said amount. A physical verification of the project carried out on 17 June 2013 revealed that the works were not completed and overpayments totalling \$301,400 were made to the contractor as shown below:

Item	Description	Unit	Amt Found	Amt Paid	Diff.	Rate \$	Amount \$
	Allow for performance bond guarantee	sum					50,000
20a	Block work: internal and external wall	sy	150	175	25	2,000	50,000
25c	½ " MS bolt	nr	0	10	10	300	3,000
25d	1/8 " MS plate	nr	0	2	2	15,000	30,000
26c	2"x4" rafter	lf	352	432	80	400	32,000
26d	1"x6" sheet laths	lf	400	629	229	400	91,600
28b	Bat proofing	sum					30,000
*30b	Door Stops	lf	50%			13,600	6,800
32a	Supply and install aluminum louvre window complete	nr	13	14	1	6,000	6,000
34b	STD Down sprout	nr	2	4	2	1,000	2,000
Total							301,400

375. Further, the following observations were also made:

- The actual completion date is not stated on the completion certificate provided;
- Several sections of the work paid for was not completed;
- Door stops 1"x2" was used instead of 1"x4"; and
- The contract asked for 34 timber windows; however 21 louver windows were installed.



*Region's Response:* The Head of Budget Agency indicated that the first bidder did not qualify, after verification was done on documents submitted. The second most responsive bidder was not considered based on the fact that he was awarded several large projects in various parts of the North Pakaraimas, the Tender Board Members were not convinced, that the contractor could have completed all the awarded projects within the specified time frame. In addition, the contractor was written to with respect to the overpayments. To date the Administration has not received a formal response. The Administration will peruse all avenues available for recovery of the overpayments and ensure measures are put in place to ensure more diligent inspections are made by the works Department. In addition, the cheques on hand are in relation to payment for works which were expected to be completed in December 2012, however, the works were not completed, and as a result, the cheques were withheld and not paid to the contractor. The Administration will put measures in place to record all data on certificates that are required.

*Recommendation:* The Audit Office recommends that the Regional Administration make diligent efforts to recover the overpayment, put systems in place to avoid a recurrence and ensure that payments are only processed for works that are completed and certified as such. (2012/258)

376. There was an approved change of programme to allow the use of \$14.220M for the extension of Mahdia Primary School and enclosure of Paramakatoi Teacher's Quarters instead of the construction of Red Creek Primary School and Teacher's Quarters. A contract for the extension of Mahdia Primary School was awarded to the third highest of five bidders in the sum of \$7.463M on the grounds that the most responsive bidder was a new entrant in the Region, however, no reason was given why the second most responsive bidder was not considered. As at 31 December 2012, amounts totalling \$5.250M were paid to the contractor. A physical verification of the project carried out on the 13 June 2013 revealed that the works were not completed and the following observations were made:

- Electrical cables could be seen hanging and exposed; and
- The actual date for completion was not known since this was not stated.

*Region's Response:* The Head of Budget Agency explained that the contractor was written to with respect to the completion of the wiring of the School, to date the work is still incomplete. As it relates to the contract being awarded to the third most responsive bidder against the second most responsive, the members of the Tender Board felt that the difference of the bids between the second and the third most responsive bidder was \$11,644. The second most responsive bidder still had outstanding works and was limited in capacity; the third most responsive bidder had completed all awarded projects and had the capacity to complete the project within the five week time frame. This justification was inadvertently omitted from the minutes of the Tender Board. Greater attention and details are now paid to the composing and recording of Tender Board Minutes, so as to ensure that all views and decisions are properly recorded.

*Recommendation:* The Audit Office recommends that the Regional Administration make diligent efforts to ensure tender board documents accurately capture the details of each award. (2012/259)

377. The contract for the enclosure of Paramakatoi Teacher's Quarters was awarded to the more responsive of two bidders in the sum of \$6.253M. As at 31 December 2012, the full contract sum was paid to the contractor according to the Appropriation Account. However, audit checks revealed that two cheques valued at \$1.279M were prepared as at 31 December 2012, and held at the Accountant General's Sub-Treasury Department and were still on hand at the time of the audit in June 2013. This situation would give rise to an overstatement of the Appropriation Accounts by the said amount. A physical verification of the project carried out on 17 June 2013 revealed that the works were not completed and overpayments totalling \$986,800 were made to the contractor as shown below:

Item	Description	Unit	Amt Found	Amt Paid	Diff.	Rate \$	Amount \$
	2x4 hw ribs sole and top plate	bm	0	180	180	500	90,000
	1x4 v-joint to bedroom partition wall	bm	0	406	406	500	203,000
	1x3 skirting to walls and door jams	bm	0	55	55	500	27,500
	3/8 ply Partition wall	sy	0	16.2	16.2	1,500	24,300
	HW panel Door	nr	0	2	2	45,000	90,000
	Pine Door	nr	0	6	6	30,000	180,000
19	Window	nr	0	2	2	9,000	18,000
20	Window	nr	0	6	6	9,000	54,000
	Earth Rod	nr	0	2	2	20,000	40,000
36	No furnishing completed	sum	0	0	0	0	260,000
Total							986,800

*Region's Response:* The Head of Budget Agency acknowledged that works were not completed, the cheques are in relation to payment for works which commenced in 2012 and which were expected to be completed in December 2012, however; the works were not completed. As a result, the cheques were withheld and not paid to the contractor. The Administration has written to the contractor requesting that he completes the building, in order for all payments to be released to him; to date a response had not been received by the Administration. The Administration will continue to pursue the contractor; in order to have the building completed so that it can be used for its intended purpose.

*Recommendation:* The Audit Office recommends that the Regional Administration make diligent efforts to recover the overpayment, put systems in place to avoid a recurrence and ensure that payments are only processed for works that are completed and certified as such. (2012/260)

378. The contract for the rehabilitation of Mahdia Secondary School Dormitory was awarded to the second most responsive of eight bidders in the sum of \$4.851M on the grounds that the most responsive bidder was disqualified. A mobilization advance of \$485,136 was paid to the contractor; however, because the contractor failed to carry out the works within the timeframe, the contract was terminated. Another contract was then awarded to the third most responsive bidder in the sum of \$3.504M. As at 31 December 2012, the full contract sum was paid to the contractor. A physical verification of the project revealed that the works were completed and overpayments totalling \$84,000 were made to the contractor. Further, the following observations were also made:

- This project was awarded to a previous contractor for a sum of \$4.851M. The contractor received a mobilization payment of \$485,136, however, it was stated that the contract was terminated due to poor performance;
- Details of the utilization of the provisional sum of \$300,000 for electrical works were not submitted; and
- Item 9.10 which required the repair of louvre windows had an arithmetical error. Amount stated was \$336, 000, but should have been 42 windows at \$6,000 giving a total of \$252,000. This resulted in an overpayment of \$84,000.

*Region's Response:* The Head of the Budget Agency explained that the contractor was written to with respect to the overpayments. To date the Administration has not received a formal response.

*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. (2012/261)

379. The contract for the extension of Chenapau Primary School was awarded to the most responsive of five bidders in the sum of \$7.033M. A mobilization advance of \$1.407M was paid to the contractor. However, because the contractor failed to carry out the works, the contract was terminated. As at 31 December, 2012 the Regional Administration had not recovered the mobilization advance paid. In addition, \$50,000 was allowed in the contract for the contractor to provide a performance bond. However, the performance bond was not presented for audit scrutiny.

*Region's Response:* The Head of Budget Agency has written the Insurance Company on two occasions; however, to date no response was received. The Administration will be writing to the Legal Officer of the Ministry of Local Government and Regional Development, on advice on the way forward with respect to recovering the advances from that Company.

*Recommendation:* The Audit Office recommends that the Regional Administration make diligent efforts to recover the mobilisation advance paid and put systems in place to avoid a recurrence. (2012/262)

380. The contract for the extension of Kurukubaru Health Post was awarded to the fourth lowest of five bidders in the sum of \$8.424M on the grounds that he already had projects in close proximity. There was an approved minus variation of \$200,000 giving a final project cost of \$8.224M. As at 31 December 2012, the full project cost was paid to the contractor according to the Appropriation Account. However, audit checks revealed that two cheques valued at \$2.437M which were prepared as at 31 December 2012 and held at the Accountant General's Sub-Treasury Department and were still on hand at the time of the audit in June 2013. This situation would give rise to an overstatement of the Appropriation Accounts by the said amount. A physical verification of the project carried out on 17 June 2013 revealed that the works were not completed and overpayments totalling \$504,900 were made to the contractor as shown below:

Item	Description	Unit	Amt found	Amt Paid	Diff.	Rate \$	Amount \$
	Allow for performance bank guarantee	sum					50,000
20a	Block work: internal and external wall	sy	150	175	25	2,000	50,000
25a	2"x6"x26 GH bottom chord	lf	0	21	21	400	8,400
25b	2"x4" chord	lf	0	18	18	400	7,200
25c	½ " MS bolt	nr	0	10	10	300	3,000
25d	1/8 " MS plate	nr	0	2	2	15,000	30,000
26c	2"x4" rafter	lf	75%			60,000	45,000
26d	1"x6" sheet laths	lf	300	576	276	400	110,400
*30b	Door Stops	lf	50%			24,400	12,200
32a	Supply and install aluminum louvre window complete	nr	13	14	1	6,000	6,000
32b	Supply and install eye lite window	nr	3	5	2	400	800
33a	½" thick plaster sponge finish block wall	sy	300	367	67	1,000	67,000
33b	½" thick plaster sponge finish columns and beams	sy	25	65	40	1,000	40,000
35a	Prepare and paint concrete surfaces	sy	325	432	107	700	74,900
Total							504,900

381. Further, the following observations were also made:

- The actual completion date was not stated on the completion certificate provided;
- Several sections of the work paid for was not completed; and
- 2"x 4" rafters were used instead of 2"x6" rafter and door stops 1"x 2" were used instead of 1"x 4".

*Region's Response:* The Head of Budget Agency explained that the contractor was written to with respect to the overpayments. However, the Administration has not received a formal response. The Administration will peruse all avenues available for recovery of the overpayments and ensure measures are put in place to ensure more diligent inspections are made by the works Department. In addition, the cheques on hand are in relation to payment for works which were expected to be completed in December 2012, however, the works were not completed and as a result, the cheques were withheld and not paid to the contractor.

*Recommendation:* The Audit Office recommends that the Regional Administration make diligent efforts to recover the overpayment; put systems in place to avoid a recurrence and ensure that payments are only processed for works that are completed and certified as such. (2012/263)

382. There was an approved change of programme to allow for the use of \$1.613M for the upgrade of the electrical system at Mahdia District Hospital. The contract was awarded to the most responsive of three bidders in the sum of \$1.594M. As at 31 December 2012, the full contract sum was paid to the contractor according to the Appropriation Account. However, the retention cheque valued at \$159,420 which was prepared as at 31 December 2012 and held at the Accountant General's Sub-Treasury Department was still on hand at the time of audit in June 2013. This situation would give rise to an overstatement of the Appropriation Accounts by the said amount. A physical verification of the project revealed that the works were not completed and overpayments totalling \$247,000 were made to the contractor as shown below:

Item	Description	Unit	Amt Found	Amt Paid	Diff.	Rate \$	Amount \$
1	Security lights around building	No	0	2	2	8000	16,000
1b	Provide and replace 2ft 220v 60hz lamp in bathroom	No	0	6	6	6,000	36,000
5h	Rewiring distribution panel	No	0	8	8	2000	16,000
7i	Rebuild meter circuit	No	0	1	1	24,000	24,000
7l	Allow for pvc conduits etc	Item					40,000
8	Allow for ringing out and correct earth fault	Item					70,000
8b	Provide and install door alarm bell	No	0	3	3	15,000	45,000
Total							247,000

383. In addition, the certificate of practical completion was prepared although the works were not completed.

*Region's Response:* The Head of Budget Agency acknowledged the overpayment and indicated that efforts would be made to recover the amount overpaid or have the works completed. In addition, the cheque is in relation to payment for works which was expected to be completed in December 2012, however, the works were not completed, as a result, the cheque was withheld and not paid to the contractor. The Administration regrets the error, where the certificate of completion was prepared.

*Recommendation:* The Audit Office recommends that the Regional Administration make diligent efforts to recover the overpayment, put systems in place to avoid a recurrence and ensure that payments are only processed for works that are completed and certified as such. (2012/264)

384. The Regional Administration is yet to recover mobilization advances totalling \$2.212M which were paid to contractors whose contracts were terminated due to failure to complete the works within the contractual period during the year under review as shown below:

Contract Number	Name of Project	Contract Sum \$	Amount \$
18/12	Extension of Chenapau primary school	7,033,240	1,406,648
33/12	Upgrade of Mahdia Secondary School Dormitory	4,851,360	485,136
41/12	Construction of Culverts at 7 Miles	3,207,200	320,700
Total		15,091,800	2,212,484

*Region's Response:* The Head of Budget Agency explained that he has written the Insurance Company on two occasions; however, to date no response was received. The Administration will be writing to the Legal Officer of the Ministry of Local Government and Regional Development, for advice on the way forward with respect to recovering the advance from that Company.

*Recommendation:* The Audit Office recommends that the Regional Administration make diligent efforts to recover the mobilisation advance paid and put systems in place to avoid a recurrence. (2012/265)

Account Area - Purchases

385. Five payment vouchers valued at \$6.438M were not presented for audit examination. Also, the Regional Administration was still to receive capital items purchased and totalling \$1.869M as shown below:

Item	Description	Quantity	Amount \$'000
25045	Metal Cupboards	5	377
	Desk and Bench	75	1,309
	Construct Desk and Bench	-	183
Total			1,869

*Region's Response:* The Head of Budget Agency indicated that at the time of the audit, the Sub-Treasury Officer was not in the Region to provide these vouchers and efforts will be made to locate same and have them presented for audit examination.

*Recommendation:* The Audit Office recommends that the Regional Administration pursue the location of these vouchers and present same for audit examination. (2012/266)

386. It should also be noted that the cheque for the construction of desks and benches valued at \$183,000 which was prepared as at 31 December 2012 and held at the Accountant General's Sub-Treasury Department was still on hand at the time of audit in June 2013.

*Region's Response:* The Head of the Budget Agency explained that efforts are being made to have the items supplied.

*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. (2012/267)

Other

387. At the time of the audit in June 2013, thirty payment vouchers valued \$12.369M in relation to expenditure for 2012 were still in the Sub-Treasury's Safe. These vouchers, which were yet to be paid, had all supporting documents attached including the respective cheques. This situation is in contravention to the FMA Act, which states that all unspent amounts at the end of the year should be refunded to the Consolidated Fund. This situation would also give rise to an overstatement of the Appropriation Accounts by the said sum.

No of Cheques	Particulars	Amount \$'000
22	Repairs and maintenance works	11,239
3	Purchases	682
5	Services rendered	448
Total		12,369

*Region's Response:* The Head of Budget Agency explained that these cheques are in relation to payment for works and supplies which were expected to be completed or delivered in December 2012, however, the works were not completed nor the deliveries made, as a result, the cheques were withheld and not paid to the various contractors/suppliers.

*Recommendation:* The Audit Office recommends the Regional Administration ensures that payments are only processed for works and purchases that are completed or delivered. (2012/268)

AGENCY 79  
REGION 9 – UPPER TAKUTU/UPPER ESSEQUIBO

Current Expenditure

Prior year matters, which have not been resolved

388. Mechanisms had still not been put 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 audit in July 2013, the Region still had twenty-nine cheque orders totalling \$15.248M outstanding for the years 2008-2012. As a result, it could not be ascertained whether the Administration received full value for all sums expended.

Year	№. of Cheque Orders Outstanding at 31 December 2011	Amount \$'000	№. of Cheque Orders Cleared in 2012 & 2013	Amount \$'000	№. of Cheque Orders Outstanding at 31 December 2012	Amount \$'000
2008	4	478	-	-	4	478
2009	6	5,057	4	2,276	2	2,781
2010	16	10,918	4	2,452	12	8,466
2011	14	3,934	9	2,834	5	1,100
2012	-	-	-	-	6	2,423
Total	40	20,387	17	7,562	29	15,248

*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. (2012/269)

389. Even though the Regional Administration had given assurance that corrective action would have been taken to comply with the Stores Regulations, especially as it relates to the maintenance of log books, the situation remained the same, whereby log books were not properly written up and maintained. Moreover, of the fifty-one serviceable vehicles/equipment for which log books were required to be maintained; only twenty-one were presented for audit scrutiny leaving thirty still to be presented. In addition, six of the books presented bore no evidence that fuel and lubricants issued to the Region's vehicles were recorded therein.



*Region's Response:* The Head of Budget Agency indicated that the listing of vehicles used by the Auditors was not a current one. In addition, all journeys were authorised and in the public interest. With regards to missing log books, some were subsequently sent from the Sub-Regions. It should be noted that the Region has only five drivers; as such, vehicles are normally driven by different drivers and log books are sometimes misplaced. This also occurs when vehicles go for servicing. Drivers were reminded of the importance of the maintenance of log books and the Authorising Officer of the necessary checks in order to ensure compliance with the regulations.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure the Region complies fully with the requirements of the Stores Regulations with respect to the maintenance of log books. (2012/270)

390. The Regional Administration operated a Special Project Fund Account № 688-100-7 held at the Republic Bank for its Economic Ventures. During the period 1997-2009, 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 \$7.402M remained outstanding for 2009 to 2011. The Head of Budget Agency had indicated in my Report for 2011 that whilst amounts totalling \$2.908M were advanced to persons who are now deceased, action would be taken to have all outstanding amounts recovered, and during the period under review, the Regional Administration was able to clear amounts totalling \$1.997M through honour certificates for petty expenses, leaving an outstanding sum of \$5.405M as at 31 December 2012.

*Region's Response:* The Head of Budget Agency indicated that the Region wrote the Finance Secretary for permission to have the amount of \$2.908M, for persons who are now deceased, written off.

*Recommendation:* The Audit Office recommends that the Regional Administration pursue this matter with the Finance Secretary. (2012/271)

391. The Regional Administration had still not recovered amounts totalling \$1.109M overpaid to contractors for the years 2009 to 2010 as detailed below:

Year	Sub Head	Description	Amount Overpaid \$'000
2009	6242	Construct sanitary block at Aishalton Primary School	508
"	"	Rehabilitation of Sawariwau H/M Quarters	119
"	"	Rehabilitation of Aishalton Primary School flooring	82
"	"	Complete rehabilitation works to R37 Building, Lethem	25
"	6255	Rehabilitation of Yupukari Bridge	156
"	"	Rehabilitation of Macaw Bridge	138
2010	6242	Rehabilitation of Shulinab Nursery School	81
Total			1,109

*Region's Response:* The Head of Budget Agency indicated that with respect to (i) Construction of sanitary block at Aishalton Primary School, Rehabilitation of Sawariwau H/M Quarters and complete rehabilitation works to R37 Building, Lethem, the Contractors were written to informing them of the overpayments, no written responses were received, but the Contractors verbally agreed to start repaying the amount overpaid; (ii) Rehabilitation of Yupukari and Macaw Bridges, the Contractors were written to informing them of the overpayments, however, no written responses were received; and Rehabilitation of Shulinab Nursery School, the Contractor was informed of the findings and has promised to repay the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration aggressively pursue the recovery of the overpayments. (2012/272)

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

Account Area – Employment Cost

392. Untimely action by the Regional Administration resulted in overpayment of net salaries to five employees totalling \$159,417, while amounts totalling \$1,951 and \$25,543 were overpaid to the Guyana Revenue Authority and National Insurance Scheme, respectively. It was explained that these overpayments occurred due to the late notification of pay-changes to the Regional Accounting Unit by the Sub-Districts, which are remotely located.

*Region's Response:* The Head of Budget Agency explained that steps are being taken to avoid overpayments due to late communication of pay changes from remote areas.

*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 efforts be made to recover all outstanding overpayments. (2012/273)

393. Upon notification, the Regional Administration made employees inactive on the payroll for maternity leave, and reactivated the said employees upon their resumption of duty. At this stage, the employees' entitlement of thirty percent (30%) of their salary should have been calculated and the related pay-changes effected. In addition, during the employees' maternity leave, the National Insurance Scheme (NIS) should have paid seventy percent (70%) of the employees' personal emoluments. However, audit tests carried out revealed eight instances where the Regional Administration did not consider the payment of seventy percent (70%) of the employees' salary, which should have been paid by NIS. Instead, the Regional Administration calculated the employees' personal emoluments for fixed periods, which were not consistent with the period for which the said employees were made inactive on the payroll. Further, the basis for the calculations could not have been ascertained. As a result, employees would have been overpaid by an undetermined amount, which may have been paid by NIS.

*Region's Response:* The Head of Budget Agency explained that efforts are being made to regularise this situation.

*Recommendation:* The Audit Office recommends that the Regional Administration put the necessary systems in place to address this situation. (2012/274)

Account Area – Maintenance Works

394. The contract for the rehabilitation of the Moco-Moco Teacher's Quarters was awarded in the sum of \$3.378M to the most responsive bidder. An approved change of the original scope of works resulted in the saving of \$22,000, giving a final project cost of \$3.356M. As at 31 December 2012, the entire final project cost was paid to the contractor. A physical inspection of the works revealed that the contractor was overpaid a sum of \$126,000 for three doors, which were not supplied and installed.

*Region's Response:* The Head of Budget Agency explained that the contractor would be written to with a view of recovering the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration aggressively pursue the recovery of this overpayment. (2012/275)

395. In relation to the rehabilitation of sections of the Lethem main road, a contract was awarded in the sum of \$5.525M to the sole bidder. As at 31 December 2012, an amount of \$3.500M was paid to the contractor. A physical inspection of the works carried out on 30 June 2013 revealed that the works were incomplete. In addition, no personnel, or equipment were on site. This is an indication that the works may have been abandoned. Further, the contract, which was signed on 13 September 2012, had duration of ten weeks, and therefore had a completion date of 22 November 2012. In addition, no approval for an extension in contract execution time was noted.

*Region's Response:* The Head of Budget Agency explained that the contractor was spoken to verbally and has indicated his willingness to complete the job.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure that the works are completed and the Region implements proper supervisory measures with regards to the inspection of works. (2012/276)

## Capital Expenditure

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

396. Even though evidence was seen whereby contractors were written to, the Regional Administration had still not recovered overpayments totalling \$5.423M that were made to contractors for the years 2007 to 2011 as shown below:

Year	Sub-Head	Description	Amount \$'000
2007	12047	Achiwib Primary School	254
2008	26022	Electrical works at Annai	220
“	12047	Surama Primary School	116
2009	11009	Construct concrete & wooden bridge at Burro	588
“	“	Construct concrete & wooden bridge at Kumu	147
“	12047	Construct Fair View Primary School	579
“	12048	Extension of Aishalton Hospital Maternity Ward	89
“	“	Construct incinerator at Lethem Hospital	41
2010	12049	Construct Amerindian Hostel at Annai	84
“	14013	DBST Road in Lethem	2,210
“	12047	Construct Teacher's Quarters at Maruranau Village	452
2011	11009	Upgrading of St. Ignatius Bridge, Phases 1 & 2	132
“	12049	Upgrading of Amerindian Hostel, Lethem	511
Total			5,423

*Region's Response:* The Head of Budget Agency indicated that the contractors were written to requesting refunds of the amounts overpaid. However, to date there has been no response.

*Recommendation:* The Audit Office once again recommends that the Regional Administration pursue this matter with the contractors with the view of recovering the overpayments. (2012/277)

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

#### Account Area - Purchases

397. A number of items purchased during the period under review were still lying in the Regional Stores and Administration Compound. 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.

*Region's Response:* The Head of Budget Agency explained that since the audit there were some movements with regards to the distribution of these items. These items were for specific projects and were awaiting the commencement of the projects and the required transportation for the delivery of these items.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure that items purchased are properly stored and utilised. (2012/278)

398. Further, an inspection of the Stores revealed that a number of obsolete items were lying in a haphazard manner. This situation poses a health risk and fire hazard.

*Region's Response:* The Head of Budget Agency explained that the Regional Administration has since taken measures to have this situation rectified.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure that the Stores Regulations is complied with fully at all times. (2012/279)

### General

399. The Regional Administration was in breach of the Stores Regulation since they did not maintain a Master Inventory. Files were maintained by the Registry Section as Sectional Inventory; however, it could not be ascertained when last it was updated. Further, physical inspection of items as listed on the Sectional Inventory revealed that most of the items were not located in the respective sections. As a result, it could not be determined if the Regional Administration exercised proper control over its assets.

*Region's Response:* The Head of Budget Agency explained that the Regional Administration does not have the staff capacity at this time to implement and maintain a master inventory nor operate sectional inventory.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure that the Stores Regulations is complied with fully at all times. (2012/280)

400. Audit examination of Regional Administration's Imprest revealed that amounts totalling \$167,300 were reflected as three outstanding advances at the time of audit in July 2013. However, these advances were issued in 2012, and still not cleared, even though the Region had retired its Imprest at the end of 2012, and a new Imprest was granted in 2013.

*Region's Response:* The Head of Budget Agency explained that the Regional Administration has since cleared one of the three advances and part of a second one, while efforts are continuing to clear the outstanding amount advanced, totalling \$112,988.

*Recommendation:* The Audit Office recommends that the Regional Administration implement measures to ensure that advances are cleared promptly. (2012/281)

401. Three stale-dated cheques totalling \$435,886 for the year 2012, was also stored in the Ministry of Finance's Sub-Treasury safe.

*Region's Response:* The Head of Budget Agency explained that these cheques will be updated and refunded to the Consolidated Fund.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure that all sums to be refunded to the Consolidated Fund are done promptly. (2012/282)

402. An examination and analysis of a sample of twenty Evaluation Reports revealed inconsistencies in awarding evaluation points based on pre-set criterion. Moreover, different numbers of points were awarded to the same contractor for works of a similar nature. Further, the Regional Administration would invite tenders for works of a similar nature at the same time (the construction of sanitary blocks and teacher's quarters, etc.). Individual contractors would submit tenders for more than one project of a similar nature, but the Evaluators awarded different points during the evaluation process. In addition, 16 evaluation reports, which represented 80% of the sample size, recommended the award of the contract to the Bidder who achieved the highest number of evaluation points. However, it could not be ascertained on what basis the recommendations for the other four or 20% were made. There were also rare instances where certain bids were not awarded administrative scores, which meant that their technical proposal should not have been opened or evaluated, yet still, they were opened and evaluated. This situation is viewed with great concern, as these inconsistencies can lead to the perpetration of wrongdoing.

*Region's Response:* The Head of Budget Agency explained that requests were made to NPTAB to train the evaluators in the Region with the hope that this will result in some consistency with regards to the award of contracts.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure that awards are made consistently. (2012/283)

403. Section 39 (3) of the Procurement Act 2003 states that "...if the procuring entity does not agree with the Evaluation Committee's determination, the procuring entity shall issue an advisory recommendation to the Evaluation Committee regarding which bidder should be the lowest evaluated bidder, which recommendation the Evaluation Committee shall observe." A sample of twenty recommendations made by the Evaluation Committee revealed that the Regional Tender Board did not agree with ten or 50% of the said recommendations, and instead awarded these ten contracts to other bidders. However, advisory recommendations were not seen.

404. Further, Section 41 of the Procurement Act 2003 states that "There shall be no negotiation between the procuring entity and any of the bidders." An examination of fifty-five contracts awarded, revealed eleven instances or 20% where the basis of award according to the Regional Tender Board Minutes were stated as "Tender Board after deliberating and careful consideration, has agreed to award the project at the Engineer's Estimate, if he is willing to accept unconditionally."

405. The evidence unearthed and stated in the two preceding paragraphs clearly indicated that the Regional Administration breached Sections 39 (3) and 41 of the Procurement Act 2003. As a result, it could not be ascertained whether the tender process was fair and transparent, as was intended by the Act.

*Region's Response:* The Head of Budget Agency explained that every effort will be made to comply with the Procurement Act.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure that the Region complies fully with the Procurement Act. (2012/284)

406. There were four instances where Village Councils as well as individual contractors tendered for the same jobs. The Regional Tender Board awarded these four contracts to the Village Councils, even though the Evaluation Committee had recommended individuals as the highest ranked bidders. Again, this questions the fairness of the Regional Tender Board in awarding contracts.

407. In view of the above, it could be concluded that the tender process administered by the Regional Administration was not always in keeping with the prescribed procedures in the Procurement Act 2003. Further, it could not be ascertained whether the process was fair and transparent, as intended by the legislation.

*Region's Response:* The Head of Budget Agency explained that every effort will be made to comply with the Procurement Act.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures that they comply with the Procurement Act. (2012/285)

Other Matters

408. It was reported that amounts totalling \$5.002M were stolen from the Regional Administration during an alleged robbery on 18 January 2013. The following gives a breakdown of the amounts stolen, as reported:

Item	Description	Amount \$
1.	Unpaid Salaries for 2012 and 2013	2,895,074
2.	Unpaid vouchers for 2012 and 2013	913,467
3.	GWI Stipend for 2011 and 2012	214,000
4.	Imprest - 2012	99,110
5.	Revenue – 2012	55,000
6.	Revenue – 2013	602,139
7.	Roy Khan - supply of cooking gas 2012	180,000
8.	Safe keeping - Sports 2009	15,000
9.	President Youth Initiative	15,000
10.	Housing Application fees for 2013	13,000
Total		5,001,790

409. Audit checks to verify the sums reported stolen revealed the following:

Unpaid Salaries for 2012 and 2013 - \$2.895M

- Amounts totalling \$40,980, \$304,751 and \$2.549M related to unpaid salaries for the years 2009, 2012 and 2013, respectively. The sums were verified with the related pay-sheets. It should be noted that at the very least, the Regional Administration should have refunded the unpaid salaries for 2009 and 2012 to the Consolidated Fund.

Unpaid Vouchers for 2012 and 2013 - \$913,467

- The unpaid vouchers were in relation to unclaimed guardian allowance, national grades examination supervision fees, stipends and uniform allowance for the years 2011, 2012 and 2013 in the sums of \$90,000 \$793,467 and \$30,000, respectively. The sums were verified as having been unpaid. It should be noted again, that at the very least, the Regional Administration should have refunded the unpaid sums for 2011 and 2012 to the Consolidated Fund.

Guyana Water Incorporated (G.W.I) - Stipend 2011 and 2012 - \$214,000

- Audit checks revealed amounts totalling \$106,000 and \$108,000 related to unclaimed stipend for the years 2011 and 2012, respectively. The sums were verified as having been unpaid; however, it should have been refunded to GWI at the end of each year.

Imprest 2012 - \$99,110

- No documentation was presented for audit scrutiny as it related to the amount of \$99,110, which was stated as Imprest 2012. As a result, the validity and accuracy of this amount could not be determined.

Revenue for 2012 - \$55,000

- No documentation was presented for audit scrutiny, as it related to the amount of \$55,000, which was stated as Revenue 2012. It was explained that this sum related to unaccounted revenue and refunds. In view of the aforesaid, the validity and accuracy of the amount reported could not be determined. Further, the Regional Administration should have deposited this amount into the Consolidated Fund as Miscellaneous Revenue at the end of 2012.



Revenue for 2013 - \$602,139

- The sum of \$602,139 stated as revenue collected in 2013 was verified as correct. Moreover, it represented Revenue collected for the period 4 - 18 January 2013. This sum should have been deposited intact by the Regional Administration into the Consolidated Fund. It is clear that the Regional Administration was tardy in the depositing of Revenue.

Supply of cooking gas - \$180,000

- According to the Regional Administration, the amount of \$180,000 stated as supply of cooking gas in the year 2012, was refunded on 19 December 2012, by a Supplier who could not honour his obligation of supplying four cylinders of cooking gas to St. Ignatius Dormitory. It was also stated that the Supplier was paid the sum of \$483,280 for the supply of goods, including the cooking gas. However, since he was unable to deliver the cooking gas, he refunded the sum in cash. However, a receipt was not presented to verify the refund. As a result the validity and accuracy of the amount could not be determined.

Safe Keeping – Sports 2012 - \$15,000

- No documentation was presented for audit scrutiny, as it related to the amount of \$15,000 stated as safe keeping - Sports 2009. As a result the validity and accuracy of the amount stated could not be determined.

President Youth Choice Initiative - \$15,000

- No supporting documentation was presented for audit scrutiny, as it related to the amount of \$15,000 stated as President's Youth Choice Initiative. As a result the validity and accuracy of the amount stated could not be determined.

Housing Application 2013 - \$13,000

- The amount of \$13,000 stated as House Application Revenue was verified as correct.

410. At the time of audit in July 2013, the Guyana Police Force was conducting an investigation into the alleged robbery.

*Region's Response:* The Head of Budget Agency explained that every effort will be made to ensure that cash is not kept on hand for excessively long periods.

*Recommendation:* The Audit Office recommends that the Regional Administration ensures that the financial regulations are complied with at all times. (2012/286)

AGENCY 80  
REGION 10 - UPPER DEMERARA/BERBICE

Current Expenditure

Prior year matters, which have not been resolved

411. Overpayment of net salaries totalling \$44,225 in respect of one employee for the year 2009 is still to be recovered. An examination of the pay changes records along with the refund of wages and salaries register and the payroll for the year 2012 revealed that two persons had walked off the job resulting in overpaid gross salaries totalling \$129,514.

*Region's Response:* The Head of Budget Agency indicated that the amount of \$44,225 was overpaid to an employee who was dismissed for prolonged periods of absence due to illness, as such; she is not in a position to repay same, while diligent efforts are still being made to recover the overpayments from the other officers.

*Recommendation:* The Audit Office recommends that the Regional Administration continue with its efforts to recover the amounts overpaid. (2012/287)

412. 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 \$1.532M made to contractors for the years 2008 to 2011 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	1,037	107
"	6255	External works at Agri. Office Compound, Christianburg	888	261	627
"	6255	Backfilling of revetment at One Mile Primary	392	193	199
2010	6255	Reconstruction of fence, trestle & walkway	291	94	197
	6242	Maintenance of Ituni Health Centre	388	100	288
2011	6251	Access Road, Block 22	91	71	20
Total			3,474	1,942	1,532

*Region's Response:* The Head of Budget Agency indicated that attempts are being made to recover amounts overpaid.

*Recommendation:* The Audit Office once again recommends that the Regional Administration pursue this matter with the contractors with a view of recovering the overpayments. (2012/288)

Loss of money from RDC Safe No. 1091

413. 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

*Region's Response:* The Head of Budget Agency indicated that the matter in respect of the loss of cash and cheques is still engaging the attention of the Police, while systems have been implemented to ensure better safe guarding of public monies.

*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. (2012/289)

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

Account Area - Office & Field Supplies

414. Of the thirty-three serviceable vehicles/equipment owned and controlled by the Region, the historical records for ten vehicles were not submitted for audit scrutiny. An examination of the historical records presented showed no evidence of repairs carried out to these vehicles. As a result, the sums expended on the repairs of each vehicle could not be substantiated.

*Region's Response:* The Head of Budget Agency indicated that information on repairs carried out on vehicles is kept separately. These will be submitted to the Audit Office for scrutiny.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure the Region complies fully with the requirements of the Stores Regulations with respect to the maintenance of historical records. (2012/290)

Account Area – Maintenance Works

415. The contract for the repairs and maintenance to a section of Block 22 Community Centre was awarded in the sum of \$997,950. As at 31 December 2012, the full contract sum was paid to the contractor. A physical verification of the project carried out on 1 May 2013 revealed that the works were completed and overpayments totalling \$29,220 were made to the contractor as shown below:

Item	Description	Unit	Qty Found	Qty Paid	Diff.	Rate \$	Amount Overpaid \$
9	300mm x 300mm ceramic tiles in 12.5mm thk 1:3 cement/sand mortar to bathroom and kitchen floor	sy	16	22	6	4,870	29,220
Total							29,220

*Region's Response:* The Head of Budget Agency has indicated that the overpayment will be investigated and efforts will be made to recover any sums overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid a recurrence. (2012/291)

416. The contract for the repair and maintenance to Kwakwani Health Centre was awarded in the sum of \$510,000. As at 31 December 2012, amounts totalling \$460,000 were paid to the contractor. A physical verification of the project carried out on 2 May 2013 revealed that the works were completed and overpayments totalling \$260,000 were made to the contractor as shown below. However, with respect to the termite treatment of \$12,500 which was required to be carried out as part of the contract, it was noted that the certificate provided was from a business that was not registered with the Pesticide and Toxic Chemical Control Board.

Item	Description	Unit	Qty Found	Qty Paid	Diff.	Rate \$	Amount Overpaid \$
2.2	Allow for provisional sum for the examination, replacement and servicing of existing windows	prov. sum	0	0	0	140,000	140,000
2.3	Provide a provisional sum for the rectification and /or servicing of all non functional components	prov. sum	0	0	0	120,000	120,000
Total							260,000

*Region's Response:* The Head of Budget Agency indicated that the termite treatment was indeed carried out, however, the Region will ensure that future termite treatment are carried out by an approved business. In addition, the overpayment will be investigated and efforts will be made to recover the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid a recurrence. (2012/292)

417. The contract for the repair and maintenance to Sand Hills Primary School was awarded in the sum of \$799,000. As at 31 December 2012, the full contract sum was paid to the contractor. A physical verification of the project carried out on 2 May 2013 revealed that the works were completed and overpayments totalling \$63,000 were made to the contractor as shown below:

Description	Unit	Qty Found	Qty Paid	Diff.	Rate \$	Amount Overpaid \$
Remove and replace damage wall boarding lap edge	bm	0	180	180	350	63,000
Total						63,000

*Region's Response:* The Head of Budget Agency acknowledged the overpayment and indicated that efforts will be made to recover the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid a recurrence. (2012/293)

418. The contract for the repair and maintenance of electrical works to Kwakwani Secondary School was awarded in the sum of \$656,272. As at 31 December 2012, the full contract sum was paid to the contractor. A physical verification of the project carried out on 03 May 2013 revealed that the works were completed and overpayments totalling \$58,000 were made to the contractor as shown below:

Item	Description	Unit	Qty Found	Qty Paid	Diff.	Rate \$	Amount Overpaid \$
2.1	Remove existing duplex 110v outlet and provide and install 110v ground fault circuit interrupters (GFCI) and cover	Ea	10	15	5	2,000	10,000
2.5	Provide and install 15A, 220v switch outlet with plug for electrical stove	Ea	0	1	1	3,000	3,000
5.9	Provide and install 4ft fluorescent tube	Ea	0	45	45	800	36,000
5.10	Provide and install 4ft starters	Ea	0	45	45	200	9,000
Total							58,000

*Region's Response:* The Head of Budget Agency indicated that a recalculation done by the Region revealed that the overpayment was \$45,000 and, as such, the Region has since recovered the sum of \$45,000. Efforts will be made by the Region to recover the additional sum outstanding as per the Audit Office findings.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid a recurrence. (2012/294)

419. The contract for the repair and maintenance to Education Main Office was awarded in the sum of \$1.401M. As at 31 December 2012, amounts totalling \$1.335M were paid to the contractor. A physical verification of the project carried out on 3 May 2013 revealed that no works were completed at various sections and overpayments totalling \$46,800 were made to the contractor as shown below. However, with respect to the termite treatment of \$10,000 which was required to be carried out as part of the contract, it was noted that the certificate provided was from a business that was not registered with the Pesticide and Toxic Chemical Control Board.

Item	Description	Unit	Qty Found	Qty Paid	Diff.	Rate \$	Amount Overpaid \$
5.1	300mm x 300mm ceramic tiles with 12mm thk concrete board	m <sup>2</sup>	3	12	9	3,200	28,800
5.1	12mm thk carpet complete with base sponge inclusive for 50mm width protective lining to edges	m <sup>2</sup>	29	35	6	3,000	18,000
Total							46,800

*Region's Response:* The Head of Budget Agency indicated that the termite treatment was indeed carried out; however, the Region will ensure that future termite treatments are carried out by an approved business. In addition, efforts will be made to recover the sums overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid a recurrence. (2012/295)

420. The contract for the repair and maintenance to Staff Quarters No.1, Aroaima was awarded in the sum of \$2.110M. As at 31 December 2012, amounts totalling \$1.597M were paid to the contractor. A physical verification of the project carried out on 1 May 2013 revealed that no works were completed at various sections and overpayments totalling \$25,300 were made to the contractor as shown below. However, with respect to the termite treatment of \$60,000 which was required to be carried out as part of the contract, it was noted that the certificate provided was from a business that was not registered with the Pesticide and Toxic Chemical Control Board.

Description	Unit	Qty Found	Qty Paid	Diff.	Rate \$	Amount Overpaid \$
1"x 3" window facing 50mm x 300mm G/H string board	Bm	0	35	35	460	16,100
	Bm	48	68	20	460	9,200
Total						25,300

*Region's Response:* The Head of Budget Agency indicated that the termite treatment was indeed carried out; however, the Region will ensure that future termite treatments are carried out by an approved business. In addition, efforts will be made to recover the sums overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid a recurrence. (2012/296)

421. The contract for the repair and maintenance to Staff Quarters No. 2, Aroaima was awarded in the sum of \$2.115M. As at 31 December 2012, amounts totalling \$1.756M were paid to the contractor. A physical verification of the project carried out on 01 May 2013 revealed that no works were completed at various sections and overpayments totalling \$102,120 were made to the contractor as shown below. However, with respect to the termite treatment of \$60,000 which was required to be carried out as part of the contract, it was noted that the certificate provided was from a business that was not registered with the Pesticide and Toxic Chemical Control Board.

*Region's Response:* The Head of Budget Agency indicated that the termite treatment was indeed carried out; however, the Region will ensure that future termite treatments are carried out by an approved business. In addition, efforts will be made to recover the sums overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid a recurrence. (2012/297)

422. The contract for the repair and maintenance to Staff Quarters No. 3, Aroaima was awarded in the sum of \$2.595M. As at 31 December 2012, amounts totalling \$2.425M were paid to the contractor. A physical verification of the project carried out on 1 May 2013 revealed that no works were completed at various sections and overpayments totalling \$114,424 were made to the contractor as shown below. However, with respect to the termite treatment of \$140,000 which was required to be carried out as part of the contract, it was noted that the certificate provided was from a business that was not registered with the Pesticide and Toxic Chemical Control Board.

Description	Unit	Qty Found	Qty Paid	Diff.	Rate \$	Amount Overpaid \$
1"x 3" window facing	bm	0	35	35	256	8,960
1"x 6" Hw wall facing	bm	20	40	20	256	5,120
1"x 4" floor board	bm	1	270	269	256	68,864
50mm x 300mm G/H string board	bm	96	136	40	392	15,680
Sand and apply 3 coats lacquer to floor area as directed	Sq.y	44	57	13	600	7,800
Remove and reconstruct wooden vent	No.	0	2	2	4,000	8,000
Total						114,424

*Region's Response:* The Head of Budget Agency indicated that the termite treatment was indeed carried out; however, the Region will ensure that future termite treatments are carried out by an approved business. In addition, efforts will be made to recover the sums overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid a recurrence. (2012/298)

423. The contract for the repair and maintenance to Statistical Unit was awarded in the sum of \$783,206. As at 31 December 2012, amounts totalling \$743,456 were paid to the contractor. A physical verification of the project carried out on 04 May 2013 revealed that no works were completed at various sections and overpayments totalling \$132,685 were made to the contractor as shown below:

Item	Description	Unit	Qty Found	Qty Paid	Diff.	Rate \$	Amount Overpaid \$
2.3	300mm x 300mm non skid ceramics tiles in 12.5mm thk 1:3 cement/sand mortar	m <sup>2</sup>	19	28	9	2,867	25,803
	Electrical						
	Provide and install 4ft fluorescent tube Energy saver bulbs	No.	2	6	4	990	3,960
2.5	Breakdown of Contingencies	No.	0	3	3	974	2,922
	Provide material and repair pallets in drug bond	No.	0	5	5	20,000	100,000
Total							132,685

*Region's Response:* The Head of Budget Agency acknowledged the overpayment and indicated that efforts will be made to recover the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid a recurrence. (2012/299)



424. The contract for the repair and maintenance to Ituni Health Centre was awarded in the sum of \$578,750. As at 31 December 2012, the full contract sum was paid to the contractor. A physical verification of the project carried out on 3 May 2013 revealed that no electrical works were completed. As a result, there was an overpayment of \$80,000 to the contractor. In addition, with respect to the termite treatment of \$20,000 which was required to be carried out as part of the contract, it was noted that the certificate provided was from a business that was not registered with the Pesticide and Toxic Chemical Control Board.

*Region's Response:* The Head of Budget Agency indicated that the termite treatment was indeed carried out; however, the Region will ensure that future termite treatments are carried out by an approved business. In addition, efforts will be made to recover the sums overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid a recurrence. (2012/300)

425. The contract for the repair and maintenance to Education Main Office (external) was awarded in the sum of \$1.946M. As at 31 December 2012, amounts totalling \$1.943M were paid to the contractor. A physical verification of the project carried out on 3 May 2013 revealed that the works were completed and overpayments totalling \$51,000 were made to the contractor as shown below:

Item	Description	Unit	Qty Found	Qty Paid	Diff.	Rate \$	Amount Overpaid \$
3.2	# 65 BRC Fabric	m <sup>2</sup>	44	104	60	500	30,000
3.3	1:2:4 insitu concrete mix to moveable slab sections	m <sup>3</sup>	3.3	4	0.7	30,000	21,000
Total							51,000

*Region's Response:* The Head of Budget Agency indicated that the Region has since recovered the amount overpaid to the contractor.

*Recommendation:* The Audit Office recommends that the Regional Administration put systems in place to ensure there are no overpayments on contracts. (2012/301)

426. The contract for the repair and maintenance to Ituni Nursery School (external) was awarded in the sum of \$985,845. As at 31 December 2012, amounts totalling \$938,950 was paid to the contractor. A physical verification of the project carried out on 1 May 2013 revealed that the works were not completed according to the specified quantities in the contract resulting in overpayments totalling \$309,933 to the contractor as shown below:

Item	Description	Unit	Qty Found	Qty Paid	Diff.	Rate \$	Amount Overpaid \$
	100mm x 100mm Wallaba post	No	14	25	11	200	2,200
	50mm x 100mm Wallaba corner braces	No	0	12	12	200	2,400
	50mm x 100mm Wallaba Pickets	No	0	12	12	2,000	24,000
	50mm x 100mm runners	Bm	51	133	82	300	24,600
	25mm x 300mm Mud board	Bm	153	200	47	300	14,100
	25mm x 100mm facing	Bm	51	67	16	300	4,800
	1500mm high Chain link mesh	Yds	85	67	(18)	1,700	(30,600)
	12.5mm dia Ms bolts nuts and neophrene washers	No	0	50	50	200	10,000
3	Directed	Cu.yd	0	2	2	10,000	20,000
6	Tar bottom of post into contact with concrete and all other wooden surfaces of entire fence	Sum				30,220	30,220
7	Play set Provide and fix complete Nursery school type play set with base footing properly secured to ground in solid concrete. Must include a double seesaw, a triple swinger and a slide	sum					33,333
	Excavate to accommodate base if perimeter wall	Sum					40,000
	Supply and fix ½ “ dia ms rods	Lbs	0	148	148	560	82,880
8.b.1	Concrete works 1:2:3 insitu concrete mix 10” wdt x 6” thk base	Cu.yd	0	0.8	0.8	15,000	12,000
8.b.2	Provide and place HCB	Sq.yd	0	4	4	5000	20,000
8.c	Sand fill box with un-compacted white sand	Cu.yd	0	4	4	5000	20,000
Total							309,933

*Region's Response:* The Head of Budget Agency indicated that the Region has since recovered the sum of \$200,000 from the contractor. Efforts will be made by the Region to recover the additional sum outstanding.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the outstanding overpayment and put systems in place to avoid a recurrence. (2012/302)

### Capital Expenditure

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

427. 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 \$19.485M made to contractors for the years 2009 to 2011 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	1,690	674
"	15053	Extension of Wisroc Health Centre	364	156	208
"	"	Extension of One Mile Health Centre	360	0	360
"	12052	Extension of Student Hostel, Amelia's Ward	294	0	294
"	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
"	"	Construct Mabura Nursery School	482	334	148
"	12052	Construct Fence at Mabura Nursery School	1,021	296	725
"	12052	Completion of Charles Rosa Nursery	229	0	229
2011	"	Construct Sanitary block at Wiruni Primary	227	50	177
"	"	Extension of One Mile Nursery School, Wismar	326	304	22
"	"	Construction of Staff Quarters, 58 Miles, Mabura	910	231	679
"	"	Enclose Bottom Flat, Student Hostel, Kwakwani	155	0	155
"	"	Electrical Upgrade at Upper Demerara Hospital	2,087	1,394	693
"	"	Installation of HDPE culvert at West Watooka	6,788	6,161	627
Total			30,101	10,616	19,485

*Region's Response:* The Head of Budget Agency indicated that attempts are being made to recover the amounts overpaid. The Region has since recovered some overpayment from the contractor for the Extension of One Mile Nursery School. However, to date there has been no response from the other Contractors.

*Recommendation:* The Audit Office once again recommends that the Regional Administration pursue this matter with the contractors with the view of recovering the overpayments. (2012/303)

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

Account Area - Capital Purchases

428. A total of \$42.592M was expended on the acquisition of capital items such as motor vehicles, gas stoves, teacher chairs and tables, filing cabinets, printers, fax machines, guillotine and backup batteries. Physical inspection of the items revealed that they were not marked as being the property of the Region. As a result, it could not be confirmed whether the items identified were acquired during the year under review.

*Region's Response:* The Head of the Budget Agency has indicated that the items have now been marked.

*Recommendation:* The Audit Office recommends that the Regional Administration comply fully with the Stores Regulations. (2012/304)

Account Area – Public Works

429. The contract for the rehabilitation and upgrading of Wisroc Entrance/Junction was awarded in the sum of \$7.895M. As at 31 December 2012, amounts totalling \$1.579M was paid to the contractor. A physical verification of the project carried out on 3 May 2013 revealed that the works were in progress at the time of the inspection. Further, the contractor was paid 20% as mobilization advance; however, no advance bond was presented to verify same.

*Region's Response:* The Head of the Budget Agency indicated that this contract has since been terminated.

*Recommendation:* The Audit Office recommends that the Regional Administration submit the valuation at the termination of the contract for verification. (2012/305)

430. The contract for the rehabilitation and upgrading of Wisroc Entrance/junction was awarded in the sum of \$6.532M. As at 31 December 2012, amounts totalling \$2.097M was paid to the contractor. This contract was awarded to replace a previous contract that was terminated for works on the said location. The contractor received a interim payment of \$1.888M for works completed. A physical verification of the project carried out on 3 May 2013 revealed that the works seems not to be progressing, since at the time of inspection, there were no activities on site. Further, the project was terminated 232 days after the date for contractual completion, without instituting liquidated damages of \$2.320M in accordance with the contract.

*Region's Response:* The Head of the Budget Agency indicated that liquidated damages at a maximum rate of 10% of the contract sum will be instituted after the final evaluation of works completed is done.

*Recommendation:* The Audit Office recommends that the Regional Administration submit the valuation at the termination of the contract for verification. (2012/306)

431. The contract for the rehabilitation of internal access road, Kwakwani was awarded in the sum of \$8.018M. As at 31 December 2012, amounts totalling \$5.615M was paid to the contractor. A physical verification of the project carried out on 2 May 2013 revealed that the works were not completed even though works were to be completed on 26 November 2012; resulting in an overstatement of \$1.984M on the contract to date, as shown below. Further, the project was terminated 203 days after the date of contractual completion, without instituting liquidated damages of \$2.030M in accordance with the contract.

Item	Description	Unit	Qty Found	Qty Paid	Diff.	Rate \$	Amount Overpaid \$
	Allow for insurances, Performance Bond and Mobilization Bond		Not seen				30,000
	Scarify carriage way, grade shape and compact to specification	m <sup>2</sup>	1,959	3,000	1,041	300	312,300
	Place, roll and compact shoulder of 0.6m wdt on both sides of carriageway	m <sup>2</sup>	552	950	398	1,200	477,600
	supply place and compact 50mm laterite/white sand mix	m <sup>3</sup>	98	320	222	480	106,560
3.2	Provide and place prime coat	m <sup>2</sup>	1,959	1,975	16	500	8,000
3.4	Supply and place Double bituminous treatment	m <sup>2</sup>	0	3,000	3,000	350	1,050,000
Total							1,984,460

*Region's Response:* The Head of the Budget Agency indicated that liquidated damages at a maximum rate of 10% of the contract sum will be instituted after the final evaluation of works completed is done.

*Recommendation:* The Audit Office recommends that the Regional Administration submit the valuation at the termination of the contract for verification. (2012/307)

#### Account Area – Buildings

432. The contract for the construction of cold storage at Wismar Hill Primary School was awarded in the sum of \$728,175. As at 31 December 2012, the full contract sum was paid to the contractor. A physical verification of the project carried out on 30 April 2013 revealed that the works were completed and overpayments totalling \$77,675 were made to the contractor as shown below:

Description	Unit	Qty Found	Qty Paid	Diff.	Rate \$	Amount Overpaid \$
Supply and put in place step slab	Cu.yd	0.2	1.2	1	10,000	10,000
Supply and put in place HCB	Sq.yd	34	40	6	2,000	12,000
Pre painted Roof Sheeting	Sq.yd	29	40	11	500	5,500
Supply and put in place 1"x 4" sw facing	In.ft	0	25	25	300	7,500
Provide and tile floor 12"x 12" ceramic	Sq.yd	11	13	2	4,000	8,000
Contingencies						34,675
<b>Total</b>						<b>77,675</b>

*Region's Response:* The Head of Budget Agency indicated that the Region has since recovered the sum of \$43,000 from the Contractor. Efforts will be made by the Region to recover the additional sum outstanding.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the outstanding overpayment and put systems in place to avoid a recurrence. (2012/308)

433. The contract for the construction of cold storage at Amelia's Ward Nursery School was awarded in the sum of \$728,175. As at 31 December 2012, amounts totalling \$693,500 was paid to the contractor. A physical verification of the project carried out on 3 May 2013 revealed that the works were completed and overpayments totalling \$60,500 were made to the contractor as shown below:

Description	Unit	Qty Found	Qty Paid	Diff.	Rate \$	Amount Overpaid \$
Supply and put in place step slab	Cu.yd	0	1.2	1.2	10,000	12,000
Supply and put in place HCB	Sq.yd	30	40	10	200	20,000
provide and fix and cement mortar	Sq.yd	65	80	15	1000	15,000
Pre painted Roof Sheeting	Sq.yd	29	40	11	500	5,500
Provide and tile floor 12"x 12" ceramic	Sq.yd	11	13	2	4,000	8,000
<b>Total</b>						<b>60,500</b>

*Region's Response:* The Head of Budget Agency indicated that the Region has since recovered the full overpayment of \$60,500 from the Contractor.

*Recommendation:* The Audit Office recommends that the Regional Administration put systems in place to avoid overpayments on contracts. (2012/309)

434. The contract for the construction of cold storage at Pine Street Nursery School was awarded in the sum of \$805,980. As at 31 December 2012, the total contract sum was paid to the contractor. A physical verification of the project carried out on 3 May 2013 revealed that the works were completed and overpayments totalling \$105,480 were made to the contractor as shown below:

Description	Unit	Qty Found	Qty Paid	Diff.	Rate \$	Amount Overpaid \$
Supply and put in place step slab	Cu.yd	0	1.2	1.2	22,000	26,400
Supply and put in place HCB	Sq.yd	30	40	10	450	4,500
provide and fix and cement mortar	Sq.yd	65	80	15	300	4,500
Pre painted Roof Sheeting	Sq.yd	22	40	18	900	16,200
Plain sheet	Lyds	0	4	4	1500	6,000
Supply and put in place 2"x 8" ridge beam	Bm	0	15	15	300	4,500
Provide and tile floor 12"x 12" ceramic	Sq.yd	11	13	2	2,500	5,000
Contingencies						38,380
<b>Total</b>						<b>105,480</b>

*Region's Response:* The Head of Budget Agency indicated that the Region has since recovered the full overpayment of \$101,080 from the contractor.

*Recommendation:* The Audit Office recommends that the Regional Administration put systems in place to avoid overpayments on contracts. (2012/310)

435. The contract for the construction of cold storage at Burnham Drive Nursery School was awarded in the sum of \$998,603. As at 31 December 2012, amounts totalling \$965,050 was paid to the contractor. A physical verification of the project carried out on 3 May 2013 revealed that the works were completed and overpayments totalling \$79,500 were made to the contractor as shown below:

Description	Unit	Qty Found	Qty Paid	Diff.	Rate \$	Amount Overpaid \$
Supply and put in place step slab	Cu.yd	0	1.2	1.2	25,000	30,000
Pre painted Roof Sheeting	Sq.yd	22	40	18	2000	36,000
Plain sheet	Lyds	0	4	4	1,000	4,000
Supply and put in place 2"x 8" ridge beam	Bm	0	15	15	300	4,500
Provide and tile floor 12"x 12" ceramic	Sq.yd	11	13	2	3,000	5,000
<b>Total</b>						<b>79,500</b>

*Region's Response:* The Head of Budget Agency indicated that the Region has since recovered the sum of \$40,000 from the Contractor. Efforts will be made by the Region to recover the additional sum outstanding.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the outstanding overpayment and put systems in place to avoid a recurrence. (2012/311)

436. The contract for the rehabilitation of Gateroy Primary School was awarded in the sum of \$5.236M. As at 31 December 2012, the total contract sum was paid to the contractor. A physical verification of the project carried out on 2 May 2013 revealed that the works were completed and overpayments totalling \$602,835 were made to the contractor as shown below:

Description	Unit	Qty Found	Qty Paid	Diff.	Rate \$	Amount Overpaid \$
Supply and put in place column 10' #65 BRC Fabric	Cu.yds	2.5	7	4.5	30,000	135,000
Remove and replace damage wall boarding	Sq.yd	111	166	55	700	38,500
5% for incidentals and contingencies	Bm	0	600	600	300	180,000
	Sum	0	100%	100%	249,335	249,335
<b>Total</b>						<b>602,835</b>

*Region's Response:* The Head of the Budget Agency indicated that additional works were since carried out on this project.

*Recommendation:* The Audit Office recommends that the Regional Administration submit the necessary documentation for a revisit of this project. (2012/312)

437. The contract for the rehabilitation of the Home Economics Department, Mackenzie High School was awarded in the sum of \$3.413M. As at 31 December 2012, the total contract sum was paid to the contractor. A physical verification of the project carried out on 3 May 2013 revealed that the works were completed and overpayments totalling \$181,860 were made to the contractor as shown below. However, with respect to the termite treatment of \$140,000 which was required to be carried out as part of the contract, it was noted that the certificate provided was from a business that was not registered with the Pesticide and Toxic Chemical Control Board.



Item	Description	Unit	Qty Found	Qty Paid	Diff.	Rate \$	Amount Overpaid \$
2.1.1	Provide and fix the following materials to effect tiling works as specified by Engineer	m2	116.5	130	13.5	2,200	29,700
2.1.2	500 guage polythene plastic	m2	116.5	130	13.5	160	2,160
4.1.1	1250mm x 600mm sash windows with flymesh	No	6	7	1	30,000	30,000
8.3	Provide and fix 2100mm x 900mm full size mirror	No	0	2	2	3,500	7,000
	Examine and service toilet system to make workable as directed by Engineer	No	0	4	4	7,500	30,000
12.2	100mm x 200mm x 400mm HCB	m2	10	35	25	2,200	55,000
12.4	12mm thk 1:3 mix cement/sand plaster wall	m2	20	70	50	560	28,000
Total							181,860

*Region's Response:* The Head of Budget Agency indicated that the termite treatment was indeed carried out; however, the Region will ensure that future termite treatments are carried out by an approved business. In addition, there were works that were not identified at the time of the physical inspection, as such, the Regions is requesting a revisit of the project.

*Recommendation:* The Audit Office recommends that the Regional Administration ensure that all works carried out are accurately identified at the time of the physical inspection. (2012/313)

438. The contract for the extension of the Kwakwani Secondary School was awarded in the sum of \$8.473M. As at 31 December 2012, the Region certified works to the value of \$6.355M, while at the time of the audit inspection actual completed works were valued at \$3.204M, resulting in an overstatement on the valuation of \$3.151M. However, a physical verification of the project carried out on 3 May 2013 revealed that the works were not completed. In addition, according to the Appropriation Accounts, amounts totalling \$5.719M were paid to the contractor in respect of this contract. This resulted in the amount of \$2.515M being overpaid on the project.

*Region's Response:* The Head of the Budget Agency indicated that this contract has since been terminated and that liquidated damages at a maximum rate of 10% of the contract sum will be instituted after the final evaluation of works completed is done.

*Recommendation:* The Audit Office recommends that the Regional Administration submit the valuation at the termination of the contract for verification. (2012/314)

439. The contract for the construction of Sanitary Block, Sand Hills was awarded in the sum of \$3.605M. As at 31 December 2012, the total contract sum was paid to the contractor. However, the actual commencement and completion dates are not known, since this was not stated on the practical completion certificate provided for inspection. Further, a physical verification of the project carried out on 2 May 2013 revealed that the works were completed and overpayments totalling \$666,691 were made to the contractor as shown below:

Description	Unit	Qty Found	Qty Paid	Diff.	Rate \$	Amount Overpaid \$
Supply and put in place apron and walkway slabs 4" thick	Cu.yds	0	2	2	23,000	46,000
Supply and put in place 3" down sprout	Nr	2	4	2	1,500	3,000
Supply and put in place 4"x 90 deg PVC elbow	Br	2 2" used	4	2	2,000	4,000
Provide and install wall mounted face sink	Nr	8	10	2	14,000	28,000
Provide and construct septic tank	Prov. Sum	No new tank			200,000	200,000
Provide and construct water tank trestle	Prov. Sum	1 trestle seen			350,000	350,000
Contingencies						35,691
<b>Total</b>						<b>666,691</b>

*Region's Response:* The Head of the Budget Agency indicated that additional works were since carried out on this project and the Region has also recovered the sum of \$199,000 from the Contractor.

*Recommendation:* The Audit Office recommends that the Regional Administration submit the necessary documentation for a revisit of this project. (2012/315)

440. The contract for the construction work - Medex house, Hururu was awarded in the sum of \$2.350M. As at 31 December 2012, amounts totalling \$2.338M were paid to the contractor. The works were to commence on 1 December 2012 and completed on 18 December 2012; however, the actual completion date was not stated. A physical verification of the project carried out on 1 May 2013 revealed that the works were not completed and overpayments totalling \$515,650 were made to the contractor as shown below:

Item	Description	Unit	Qty Found	Qty Paid	Diff.	Rate \$	Amount Overpaid \$
2b	Ditto but mix 1:2:3 concrete and cast foundation strip 1'-6" and 9" thickness	cu.yds	17	23	6	30,000	180,000
2c	Ditto but fabricate metal stanchion with 1 ½" galvanize angle 1'-6" welded to pipe to receive barb wire 3 rows	No.	38	42	4	6,000	24,000
2d	Ditto but ¾ " galvanize pipe welded to metal stanchions as rails top middle and bottom of fence	L.ft	380	1620	1240	205	254,200
2e	Ditto but 16"x 8"x 4" HCB n. ex. 1'-6" ht along foundation base to form curb wall	Sq.yds	65	90	25	1,650	41,250
2g	Ditto but 13 G barb wire extend and fix into position	l.yd	390	540	150	108	16,200
Total							515,650

*Region's Response:* The Head of Budget Agency acknowledged the overpayment and indicated that efforts will be made to recover the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid a recurrence. (2012/316)

441. The contract for the construction of medex house, Hururu was awarded in the sum of \$4.652M. As at 31 December 2012, amounts totalling \$2.267M were paid to the contractor. This includes a 20% mobilization of \$930,396 and a first interim payment of \$1.336M. A physical verification of the project carried out on 1 May 2013 revealed that the works were not completed and overpayments totalling \$804,540 were made to the contractor as shown below:

Description	Unit	Qty Found	Qty Paid	Diff.	Rate \$	Amount Overpaid \$
Supply and put in place foundation 1.5' thick in pads 2' w, strip foundation strip footing and floor slab	Cu.yds	20	35	15	21,500	322,500
Supply and put in place columns 10' (12) 6 DIA X 9	Cu.yds	3	5	2	21,500	43,000
BRC	Sq.yds	0	7	7	800	5,600
Roofing – Trapezoidal sheeting	Sq.yds	0	250	250	1,800	450,000
Supply and place ¼" plywood close board ceiling include for beading as directed by eng.	Sq.yd	0	96	96	900	86,400
Supply and place 2"x 6" floor joist	bm	468	0	(468)	220	(102,960)
Total						804,540

*Region's Response:* The Head of the Budget Agency indicated that this contract has since been terminated.

*Recommendation:* The Audit Office recommends that the Regional Administration submit the valuation at the termination of the contract for verification. (2012/317)

442. The contract for the rehabilitation of Kwakwani Hospital was awarded in the sum of \$5.456M. As at 31 December 2012, amounts totalling \$1.637M were paid to the contractor, which is equivalent to a 30% mobilization advance. A physical verification of the project carried out on 2 May 2013 revealed that the works were not completed though the schedule commencement and completion date was 10 July 2012 and 2 October 2012 respectively. The value of works on the ground at the time of inspection was \$1.653M.

*Region's Response:* The Head of the Budget Agency indicated that this contract has since been terminated.

*Recommendation:* The Audit Office recommends that the Regional Administration submit the valuation at the termination of the contract for verification. (2012/318)

*Account Area – Drainage and Irrigation*

443. The contract for the rehabilitation of timber bridge, Fairs Rust was awarded in the sum of \$2.446M. As at 31 December 2012, amounts totalling \$2.444M were paid to the contractor. A physical verification of the project carried out on 30 April 2013 revealed that the works were completed and overpayments totalling \$49,500 were made to the contractor as shown below:

Item	Description	Unit	Qty Found	Qty Paid	Diff.	Rate \$	Amount Overpaid \$
2.3	Supply tar and fix 4"x 12" GH capping beam	bm	156	178	22	400	8,800
2.4	Supply tar and fix 4"x 12" GH stringers	bm	288	340	52	400	20,800
2.6	Supply tar and fix 4"x 6" GH scooper block	bm	24	30	6	400	2,400
2.8	Supply tar and fix 3"x 12" GH facia joist	bm	0	50	50	350	17,500
Total							49,500

*Region's Response:* The Head of Budget Agency acknowledged the overpayment and indicated that efforts will be made to recover the amount overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid a recurrence. (2012/319)

444. The contract for the construction of revetment and erosion control structure at Wismar Street, Riverside was awarded in the sum of \$7.144M. As at 31 December 2012, the total amount paid to the contractor was \$6.429M. A physical verification of the project carried out on 4 May 2013 revealed that the works were terminated 217 days after the stipulated date of the contract completion. A final valuation was submitted for \$6.006M resulting in an overpayment of \$423,132 on this contract. In addition, no liquidated damages were instituted in accordance with the contract.

*Region's Response:* The Head of Budget Agency indicated that liquidated damages at a maximum rate of 10% of the contract sum will be instituted after the final evaluation of works completed is done.

*Recommendation:* The Audit Office recommends that the Regional Administration submit the valuation at the termination of the contract for verification. (2012/320)

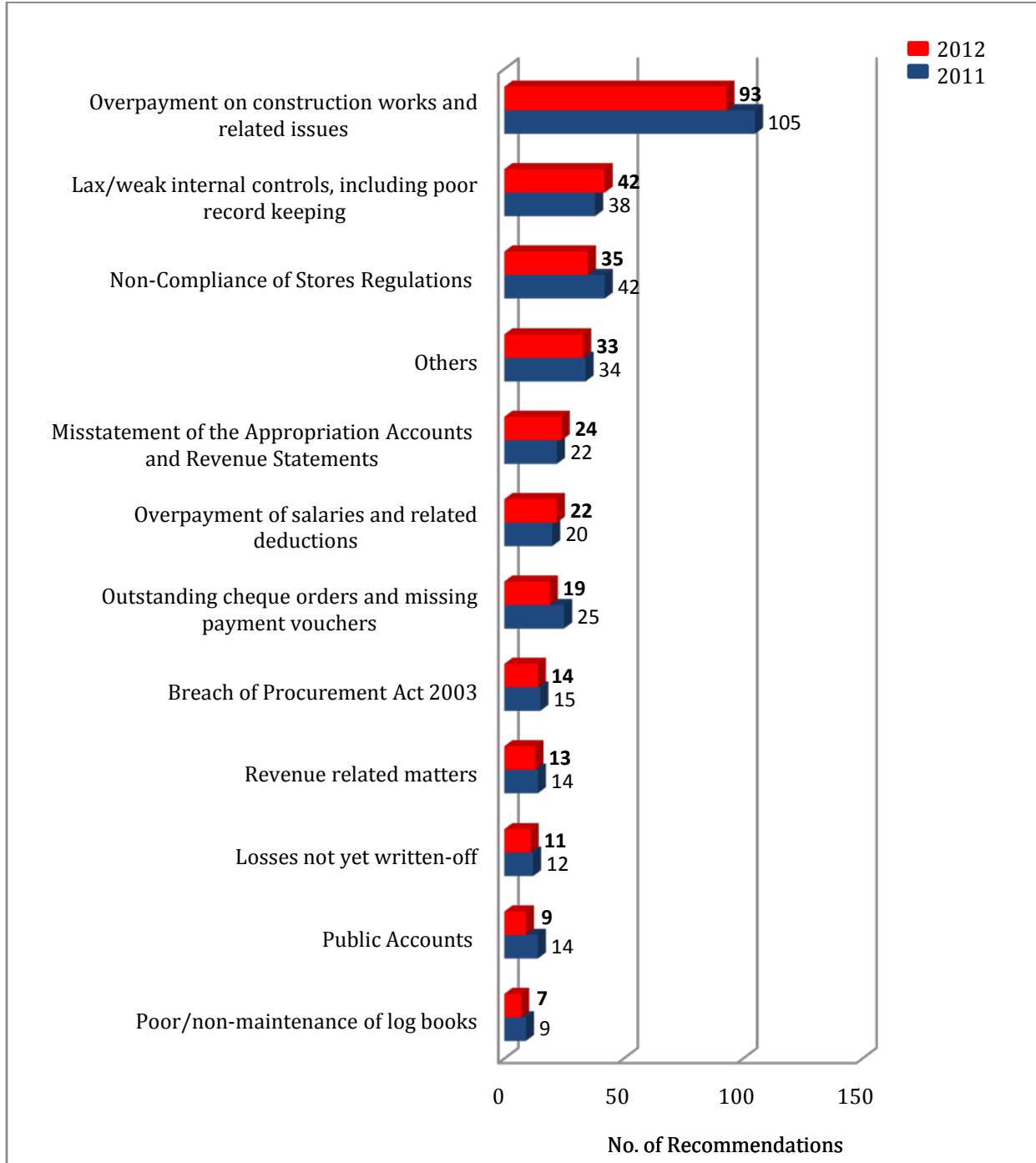
445. The contract for the excavation and de-silting of creek at Silverballi, Linden was awarded in the sum of \$5.017M. As at 31 December 2012, the total contract sum was paid to the contractor. A physical verification of the project carried out on 4 May 2013 revealed that the works were completed, however; no date of completion and date inspected by the SSOW were stated on the certificate of practical completion. Further, there were overpayments totalling \$32,400 for the use of 25mm x 150mm x 2.44mm length sheet piles instead of the required 50mm x 150mm x 2.44mm sheet piles.

*Region's Response:* The Head of the Budget Agency indicated that efforts are being made to recover the sums overpaid.

*Recommendation:* The Audit Office recommends that the Regional Administration make every effort to recover the amount overpaid and institute proper supervisory checks for all projects. (2012/321)

SUMMARY OF RECOMMENDATIONS

446. The Bar-Graph below illustrates the comparison of my recommendations (2011 – 350 and 2012 – 322) under generalised areas. As can be seen, overpayments on construction works and breaches of relevant legislations, which include the Stores Regulations and Procurement Act 2003, continued to dominate the findings, and are viewed with grave concern.



447. In relation to the 350 recommendations made in my 2011 Report, 245 were in relation to generalized areas, with the exception of overpayments on construction works and related issues, which totalled 105. At the time of reporting in September, 2013, 122 or fifty percent (50%) of the 245 recommendations that were in relation to generalized areas were cleared, whilst eleven or five percent were partially dealt with.

448. Of the 105 recommendations with respect to the overpayments on construction works and related issues, eighty or seventy-six percent related to construction works that were awarded and/or completed in 2011. The overpayments in relation to these recommendations amounted to approximately \$208M, of which approximately \$104M or fifty percent were recovered by the Agencies through repayments and/or remedial works. Further, approximately \$25M or twenty-seven percent of a sum of approximately \$93M was recovered on various contracts completed prior to 2011.

449. My Report for 2012 has 322 recommendations, of which, 182 or fifty-seven percent were new recommendations made. Of the new recommendations, seventy-six or forty-two percent were in relation to overpayments on construction works and related issues. Further, the overpayments totalled approximately \$60M, and were in relation to construction works that were awarded and/or completed in 2012. In addition, fifty or twenty-seven percent of the new recommendations related to lax/weak internal controls, which included the poor and/or non-maintenance of records; and breaches of the Stores Regulations.

*Recommendation:* The Audit Office recommends that urgent attention and action be taken to address these findings, especially as it related overpayments on construction works and breaches of relevant legislations. (2012/322)

#### SUMMARY OF AUDIT OPINIONS

450. The Audit Office continued to improve on its operations, which reflected a total 81% increase in the opinions issued under the following categories:

Category	2011	2012
Statutory	54	48
Projects	26	21
NDCs	0	48
Public Enterprises	12	48
Unions	1	4
Contracted	12	21
<b>Total</b>	<b>105</b>	<b>190</b>

## AUDITS OF PUBLIC ENTERPRISES

451. For the period 1 September 2012 to 31 August 2013, twenty-one audits had been finalised under the contracting out arrangements at a total cost of \$36.231M. 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.

452. An analysis of the opinions issued in respect of the twenty-one 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 three 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 Printers Ltd.	2012	The necessary information was not provided for the disclosure of the Company's defined benefit pension plan as required by IAS 19 - Employee benefits and therefore did not comply with International Financial Reporting Standards.
2	Lethem Power and Light Company Inc.	2011	No provision has been made for taxation in these financial statements

### Disclaimer Opinions

№	Name of Entity	Year	Reasons for Disclaimer Opinion
1	Guyana Post Office Corporation	2007	<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>



№	Name of Entity	Year	Reasons for Disclaimer Opinion
			<p>The Corporation had \$2.147 billion 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 \$2.932 billion 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 \$52.7M 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> <p>Inventory of \$207.2M 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 \$330.9M. A schedule was not provided for all balances and for those provided the balances could not be confirmed. The liabilities exceeded the assets by some \$658M.</p> <p>The majority of payments for expenses could not be verified to supporting documents.</p>
2	MARDS	2006 - 2007	<p>The basis on which the value of inventories amounting to \$50.141M (2006) and \$45.044M (2007) could not be verified.</p>

No	Name of Entity	Year	Reasons for Disclaimer Opinion
			<p>The accuracy of the payables and accruals of \$84.615M for 2006 and \$73.460M for 2007 as shown 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 \$68.253M reported as taxation payable could not be verified. (Both years)</p>

453. For the period 1 September 2012 to 31 August 2013, forty eight audits have been finalised in our in-house arrangement. An analysis of the forty eight reports revealed that eleven were qualified opinions because of uncertainties and one was a disclaimer of opinion arising from limitation in scope and fundamental uncertainties. Please see table below:

Qualified Opinions

No	Name of Entity	Year of Accounts	Main Reasons for Qualification
1	NICIL (Consolidated)	2006	<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> <p>The Property Holdings Inc. has elected to account for investment properties at cost in accordance with IAS 40 Investment Properties. Under IAS 40 disclosure of the fair value of all investment properties is required, regardless of the measurement model used. The Company did undertake a recent valuation of investment properties. Consequently, the information relating to the fair value of investment properties was not disclosed in these financial statements.</p> <p>In relation to the Guyana National Printers Ltd. the necessary information was not provided for disclosures of the Company's defined pension plan as required by IAS 19 – Employee Benefits.</p>
2	GNCB	2008 - 2010	Guyana National Co-operative Bank transferred to receivables from GNCB Property Holdings Inc. in

№	Name of Entity	Year of Accounts	Main Reasons for Qualification
			<p>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	2010	<p>The amount of \$967.785M represents the value of Inventories shown in the financial statements, as required by the existing regulations, certified year end stock sheets with valuation were not presented for audit examination.</p> <p>Included in the amount of \$967.785M stated as inventory in statement of financial position is the sum of \$699.150M which is shown as stock of deck plates as at 31 December 2010. However, these deck plates were not subjected to a yearend inventory count and valued as required by existing regulations.</p>
4	National Communications Network	2009	<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 amount of \$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> <p>A total of 1,021 debtors' accounts reflected credit balances totalling \$32.545M as at 31 December 2009.</p>
5	Guyana Water Inc.	2011	<p>The amount of \$970.251M is shown in the Statement of Financial Position as Inventories. However, it was noted that the physical count revealed that inventory totalling \$110.356M were in excess when compared to the records and inventory totalling \$81.876M were short when compared to the records. Further, no documentary evidence was</p>

№	Name of Entity	Year of Accounts	Main Reasons for Qualification
			seen to justify these shortages and excesses, and the adjustment made to the general ledger to bring the general ledger balances on par with the physical count.
6	Guyana Electricity Corporation	2008 - 2011	<p>The amounts of \$1.018 billion, \$1.020 billion for 2008, 2009 and 2010 and \$1.020 billion for 2011 were shown as Receivables which represents amounts outstanding by Guyana Power and Light Inc., Others, Electricity Sector and the Guyana Energy Agency. However, documentary evidences to substantiate the balances shown for the debtors were not presented for audit verification. In addition, it was noted that since the status of the individual balances were uncertain, Management had no provisions in place.</p> <p>The amount of (\$1.525 billion) for all the years represents Extraordinary Items; nonetheless, the composition of this amount could not be ascertained since supporting documentations were not presented for audit scrutiny.</p> <p>The amount of \$5.084 billion for all the years is shown as Non-Current Liabilities. This amount includes the sums of \$4.637 billion, \$388.878M and \$57.499M which represent Government of Guyana loans, Consumer Deposits and Contingent Liabilities respectively. Audit examination revealed that ten Government of Guyana loans which were obtained during the years 1994 to 1999 became due to the Ministry of Finance as at 31 December 2005. However, according to the Loan Agreements, the repayments are to commence one year after the disbursement and the full repayment over a twelve years period. At the time of the audit, these conditions were not satisfied.</p> <p>Consumer deposits for the years 2005, 2006 and 2007, which attracts an interest rate of 4% per annum would be refunded when consumers surrender their services. However, supporting documentations were not provided to validate the existence and accuracy of the deposits shown. Further, Contingent Liabilities is principally a provision made by management for a number of litigations for which the outcomes are indefinite. However, it was observed that Contingent</p>

№	Name of Entity	Year of Accounts	Main Reasons for Qualification
			<p>Liabilities amounting to \$57.499M, from the list provided consisted of 20 court cases and it can be seen that GEC Inc. initiated 19 cases, which indicates a Receivable status instead of Liabilities. In addition, details such as date of initial proceedings and amounts were not included in the list in order to substantiate the estimated amount of \$57.499M.</p> <p>The amounts of \$4.321 billion for 2008, \$4.322 billion for 2009 and 2010, and \$4.323 billion for 2011 respectively were shown as Current Liabilities. The completeness, accuracy and validity of this amount could not be determined, since related invoices and other documentations were not presented for an audit examination.</p>

Disclaimer of Opinion

№	Name of Entity	Year of Accounts	Main Reasons for Disclaimer
1	Guyana Electricity Corporation	2012	<p>The amount of \$744,750 shown as administrative expense represents Rates and Taxes for the year under review. However, an invoice presented by the Privatization Unit for audit was dated 14 March, 2006 for the years 2003 to 2006. In addition, the invoice is solely for charges for the property situated at Lot 39 Main Street and does not include the year 2012.</p> <p>The amount of \$1.020 billion was shown as Receivables which represents amounts outstanding by Guyana Power and Light Inc., Others, Electricity Sector and the Guyana Energy Agency. However, documentary evidences to substantiate the balances shown for the debtors were not presented for audit verification. In addition, it was noted that since the status of the individual balances were uncertain, Management had no provisions in place.</p> <p>The amount of (\$1.525 billion) for all the years represents Extraordinary Items; nonetheless, the composition of this amount could not be ascertained since supporting documentations were not presented for audit scrutiny.</p> <p>The amount of \$5.084 billion for all the years is</p>

№	Name of Entity	Year of Accounts	Main Reasons for Disclaimer
			<p>shown as Non-Current Liabilities. This amount includes the sums of \$4.637 billion, \$388.878M and \$57.499M which represent Government of Guyana loans, Consumer Deposits and Contingent Liabilities respectively. Audit examination revealed that ten Government of Guyana loans which were obtained during the years 1994 to 1999 became due to the Ministry of Finance as at 31 December 2005. However, according to the Loan Agreements, the repayments are to commence one year after the disbursement and the full repayment over a twelve years period. At the time of the audit, these conditions were not satisfied.</p> <p>Consumer deposits for the years 2005, 2006 and 2007, which attracts an interest rate of 4% per annum would be refunded when consumers surrender their services. However, supporting documentations were not provided to validate the existence and accuracy of the deposits shown. Further, Contingent Liabilities is principally a provision made by management for a number of litigations for which the outcomes are indefinite. However, it was observed that Contingent Liabilities amounting to \$57.499M, from the list provided consisted of 20 court cases and it can be seen that GEC Inc. initiated 19 cases, which indicates a Receivable status instead of Liabilities. In addition, details such as date of initial proceedings and amounts were not included in the list in order to substantiate the estimated amount of \$57.499M.</p> <p>The amounts of \$4.324 billion, was shown as Current Liabilities. The completeness, accuracy and validity of this amount could not be determined, since related invoices and other documentations were not presented for an audit examination.</p>

## AUDITS OF STATUTORY BODIES

454. Forty-eight audits were finalised for the period 1 September 2012 to 31 August 2013. 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
University of Guyana Pension Scheme	2001
Guyana Export Promotion Council	1997
President's College	2001
Guyana National Bureau of Standards	2005

455. In addition, noted below are details of the 48 opinions issued for Statutory Bodies. Of these, 32 were unqualified, 15 were qualified and 1 was a disclaimer.

Name of Entity	Year(s) of Audit	Type of Opinion	№ of Opinion
Bank of Guyana	2012	Unqualified	1
Central Housing and Planning Authority	2012	Unqualified	1
Environmental Protection Agency	2010 - 2011	Unqualified	2
Financial Intelligence Unit	2011 - 2012	Unqualified	2
Guyana Energy Agency	2008 - 2012	Unqualified	5
Guyana Forestry Commission	2009	Unqualified	1
Guyana Marking Services	2008 - 2010	Unqualified	3
Guyana Office for Investment	2010 - 2011	Unqualified	2
Guyana Revenue Authority	2010	Unqualified	1
Lands and Surveys Commission	2009	Unqualified	1
National Trust of Guyana	2004 - 2011	Unqualified	8
Public Utilities Commission	2011 - 2012	Unqualified	2
Guyana Lotteries Commission	2011	Unqualified	1
National Data Management Authority (NDMA)	2011	Unqualified	1
Bank of Guyana Pension Scheme	2011	Unqualified	1
Total			32

Name of Entity	Year(s) of Audit	Type of Opinion	Nº of Opinions
National Dairy Development Programme (NDDP)	2009 - 2010	Qualified	2
Guyana National Bureau of Standards	2005	Qualified	1
Government Information Agency (GINA)	2007	Qualified	1
Institute of Applied Science and Technology (IAST)	2004 - 2010	Qualified	7
National Library	2008 - 2009	Qualified	2
Pesticides and Toxic Chemicals Control Board	2011	Qualified	1
Lands and Surveys Commission	2008	Qualified	1
Total			15

Name of Entity	Year(s) of Audit	Type of Opinion	Nº of Opinion
General Nursing Council	2008	Disclaimer	1

#### AUDITS OF TRADE UNIONS

456. For the period 1 September 2012 to 31 August 2013, the Audit Office concluded four audits of Trade Unions, as shown below:

Name of Entity	Year(s) of Audit	Type of Opinion	Nº of Opinions
National Association of Agricultural, Commercial & Industrial Employees (NAACIE)	2006 – 2008	Qualified	3
Guyana Agricultural Workers Union	2012	Unqualified	1
Total			4

#### AUDITS OF FOREIGN FUNDED PROJECTS

457. For the period 1 September 2012 to 31 August 2013, the Audit Office concluded twenty-one audits of foreign funded projects, as shown below:

Funding Agency	Nº of Opinions
Inter-American Development Bank	14
United Nations Development Programme	6
German KFW Project	1
Total	21



## SPECIAL INVESTIGATIONS

458. Eight special investigations were finalised during 2012 – 2013, while four were in progress at September 2013. The following sets out the list of subject Ministries and the relevant entities/areas that were investigated:

Subject Ministry/Entity	Names of Entity/Area
<u>Investigations completed</u>	
Ministry of Labour, Human Services & Social Security	Palms Geriatric Centre - Store and Inventory
Ministry of Local Government & Regional Development	Enmore/Hope NDC - Various Irregularities
Ministry of Local Government & Regional Development	Region 6 - Shortage of Fuel
Supreme Court	Overdrawn Magistrate District Maintenance Account
Linden Hospital Corporation	Payroll Fraud
Ministry of Local Government & Regional Development	Region 2 - Irregularities relating to Store and Fuel
Ministry of Local Government & Regional Development	Region 4 - Requisition and Supply of Fuel
Georgetown Mayor and City Council	Various Irregularities
<u>Investigations in progress</u>	
Ministry of Agriculture	NDIA - Fuel Consumption and Equipment
Ministry of Culture Youth & Sport	National Museum
National Parks Commission	Various Irregularities
Guyana Geology and Mines Commission	Various Irregularities

## ACKNOWLEDGEMENTS

459. 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 2012**

Reporting Object Group Description	Approved Estimates 2012	Actual Receipts Paid into Consolidated Fund 2012	Variance 2012	Actual Receipts Paid into Consolidated Fund 2011
	\$'000	\$'000	\$'000	\$'000
<b><u>CURRENT REVENUE</u></b>				
500 Customs and Trade Taxes	12,896,081	12,862,927	(33,154)	<b>11,118,311</b>
510 Internal Revenue	47,213,141	48,735,419	1,522,278	<b>47,360,405</b>
520 Stamp Duties	536,360	471,194	(65,166)	<b>354,468</b>
525 Other Tax Revenues	540,448	591,318	50,870	<b>502,656</b>
530 Fees and Fines	1,247,899	1,400,552	152,653	<b>1,201,557</b>
540 Interest	2,615	2,412	(203)	<b>2,518</b>
545 Rents and Royalties	10,205	9,820	(385)	<b>10,316</b>
555 Dividends and Transfers	5,600,000	5,356,557	(243,443)	<b>4,660,732</b>
560 Miscellaneous Receipts	22,102,249	4,283,865	(17,818,384)	<b>2,965,146</b>
590 Value Added Taxes	33,968,568	34,077,132	108,564	<b>31,103,495</b>
594 Excise Taxes	22,693,317	22,743,883	50,566	<b>21,890,721</b>
597 Miscellaneous Receipts	52,717	28,424	(24,293)	<b>52,683</b>
Sub-total	146,863,600	130,563,503	(16,300,097)	<b>121,223,008</b>
<b><u>CAPITAL REVENUE</u></b>				
565 Sale of Assets	0	1,277	1,277	<b>711</b>
570 Miscellaneous Capital Revenue	1,562,777	1,039,520	(523,257)	<b>1,043,976</b>
575 External Grants	13,830,931	12,544,712	(1,286,219)	<b>6,388,054</b>
580 External Loans	24,238,500	25,138,530	900,030	<b>29,323,012</b>
Sub-total	39,632,208	38,724,039	(908,169)	<b>36,755,753</b>
<b>GRAND TOTAL</b>	<b>186,495,808</b>	<b>169,287,542</b>	<b>(17,208,266)</b>	<b>157,978,761</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 2012**

Agency No.	Description	Approved Allotment (Allotment 1) 2012	Actual Expenditure 2012	Over (Under) Approved Allotment 2012	Actual Expenditure 2011
		\$'000	\$'000	\$'000	\$'000
01	Office of the President				
	1 Head Office Administration	1,438,903	1,434,928	(3,975)	<b>1,824,863</b>
	2 Presidential Advisory	544,442	714,251	169,809	<b>408,726</b>
	3 Amerindian Development	0	0	0	<b>0</b>
	4 Public Policy and Planning	27,466	4,735	(22,731)	<b>53,529</b>
02	Office of the Prime Minister	5,200,605	6,195,114	994,509	<b>1,699,784</b>
03	Ministry of Finance				
	1 Ministry Administration	15,212,686	16,354,755	1,142,069	<b>14,710,020</b>
	2 Government Accounting Administration	3,345,591	3,330,182	(15,409)	<b>3,030,821</b>
04	Ministry of Foreign Affairs				
	1 Ministry Administration	813,592	857,730	44,138	<b>788,650</b>
	2 Foreign Relations	1,773,479	1,770,838	(2,641)	<b>1,688,876</b>
	3 Foreign Trade and International	59,212	53,490	(5,722)	<b>79,281</b>
07	Parliament Office	817,954	812,439	(5,515)	<b>701,048</b>
09	Public Police Service Commission	49,452	46,933	(2,519)	<b>44,116</b>
10	Teaching Service Commission	71,818	69,203	(2,615)	<b>60,734</b>
11	Elections Commission				
	1 Elections Commission	1,163,765	1,056,245	(107,520)	<b>943,260</b>
	2 Elections Administration	1,586,243	9,630	(1,576,613)	<b>1,636,687</b>
13	Ministry of Local Government & Regional Development				
	1 Main Office	84,716	87,970	3,254	<b>68,064</b>
	2 Ministry Administration	45,891	44,761	(1,130)	<b>38,383</b>
	3 Regional Development	147,881	145,438	(2,443)	<b>297,813</b>
14	Public Service Ministry				
	1 Public Service Management	632,396	628,686	(3,710)	<b>357,782</b>
16	Ministry of Amerindian Affairs	385,279	357,371	(27,908)	<b>353,442</b>
21	Ministry of Agriculture				
	1 Ministry Administration	6,709,398	7,163,193	453,795	<b>3,113,549</b>
	2 Crops and Livestock Support Service	0	0	0	<b>0</b>
	3 Fisheries Division	103,316	101,364	(1,952)	<b>99,306</b>
	4 Hydrometeorological Services	365,913	356,286	(9,627)	<b>320,998</b>
23	Ministry of Tourism, Industry and Commerce				
	1 Main Office	459,970	450,216	(9,754)	<b>431,140</b>
	2 Ministry Administration	71,774	64,751	(7,023)	<b>64,560</b>
	3 Trade, Tourism, Industrial Development & Consumer Affairs	91,347	86,906	(4,441)	<b>52,619</b>
24	Ministry of Natural Resources & The Environment				
	1 Ministry Administration	74,460	52,692	(21,768)	<b>0</b>
	2 Natural Resource Management	72,187	72,187	0	<b>0</b>
	3 Environmental Management	230,665	230,665	0	<b>0</b>
31	Ministry of Public Works				
	1 Ministry Administration	683,908	686,350	2,442	<b>221,462</b>
	2 Public Works	820,953	851,692	30,739	<b>779,864</b>
	3 Communications and Transport	60,408	59,904	(504)	<b>58,350</b>
C/F		43,145,670	44,150,905	1,005,235	<b>33,927,727</b>

Agency No.	Description	Approved Allotment (Allotment 1) 2012	Actual Expenditure 2012	Over (Under) Approved Allotment 2012	Actual Expenditure 2011
		\$'000	\$'000	\$'000	\$'000
	B/F	43,145,670	44,150,905	1,005,235	33,927,727
41	Ministry of Education				
	1 Main Office	426,634	429,578	2,944	403,154
	2 National Education Policy	197,314	193,186	(4,128)	175,728
	3 Ministry Administration	1,517,315	1,512,117	(5,198)	1,476,876
	4 Training and Development	1,124,338	1,100,740	(23,598)	1,064,314
	5 Education Delivery	4,935,260	4,918,943	(16,317)	4,375,783
44	Ministry of Culture, Youth and Sport				
	1 Ministry Administration	161,030	160,395	(635)	154,965
	2 Culture	493,895	479,717	(14,178)	415,945
	3 Youth	479,297	473,499	(5,798)	399,581
	4 Sports	250,952	246,728	(4,224)	216,692
	5 Youth Entrepreneurial Skills	0	0	0	0
45	Ministry of Housing and Water	497,549	493,437	(4,112)	473,953
46	Georgetown Public Hospital Corporation	4,466,047	4,452,899	(13,148)	4,317,802
47	Ministry of Health				
	1 Administration	707,234	694,375	(12,859)	639,882
	2 Disease Control	559,475	535,191	(24,284)	497,613
	3 Primary Health Care Services	497,109	483,143	(13,966)	444,109
	4 Regional & Clinical Services	3,867,138	3,834,165	(32,973)	3,494,365
	5 Health Science Education	451,666	448,319	(3,347)	379,194
	6 Standards & Technical Services	323,095	307,189	(15,906)	246,598
	7 Rehabilitation Services	220,345	207,101	(13,244)	187,222
48	Ministry of Labour, Human Services & Social Security				
	1 Ministry Administration	179,021	175,096	(3,925)	166,234
	2 Social Services	5,082,587	5,720,339	637,752	5,110,405
	3 Labour Administration	287,915	266,387	(21,528)	268,174
51	Ministry of Home Affairs				
	1 Secretariat Service	330,821	331,452	631	234,224
	2 Guyana Police Force	5,746,819	5,929,564	182,745	5,400,684
	3 Guyana Prison Service	922,346	966,052	43,706	915,778
	4 Police Complaint Authority	9,568	9,309	(259)	6,091
	5 Guyana Fire Service	568,511	574,645	6,134	530,180
	6 General Register Office	96,888	95,799	(1,089)	99,317
52	Ministry of Legal Affairs				
	1 Main Office	14,026	13,175	(851)	13,484
	2 Ministry Administration	45,843	45,015	(828)	44,713
	3 Attorney General's Chambers	98,538	98,606	68	73,176
	4 Office of the State Solicitor	18,107	18,277	170	14,207
	5 Deeds Registry	78,978	76,964	(2,014)	68,652
53	Guyana Defence Force	6,323,710	6,403,381	79,671	6,161,179
55	Supreme Court of Judicature				
	1 Supreme Courts of Judicature	364,555	357,723	(6,832)	317,972
	2 Magistrates' Department	358,744	359,052	308	353,654
56	Public Prosecutions	80,404	78,451	(1,953)	75,157
57	Office of the Ombudsman	3,268	1,885	(1,383)	2,424
58	Public Service Appellate Tribunal	5,824	5,261	(563)	5,092
	C/F	84,937,836	86,648,060	1,710,224	73,152,300

Agency No.	Description	Approved Allotment (Allotment 1) 2012	Actual Expenditure 2012	Over (Under) Approved Allotment 2012	Actual Expenditure 2011
		\$'000	\$'000	\$'000	\$'000
	B/F	84,937,836	86,648,060	1,710,224	<b>73,152,300</b>
71	Region 1 - Barima/Waini				
	1 Regional Administration	90,408	88,888	(1,520)	<b>82,326</b>
	2 Public Works	185,912	183,134	(2,778)	<b>179,299</b>
	3 Education	684,516	687,612	3,096	<b>594,639</b>
	4 Health Services	299,757	297,597	(2,160)	<b>266,764</b>
72	Region 2 - Pomeroon/Supenaam				
	1 Regional Administration	103,965	103,705	(260)	<b>102,238</b>
	2 Agriculture	202,193	207,535	5,342	<b>192,046</b>
	3 Public Works	81,166	83,311	2,145	<b>73,225</b>
	4 Education	1,087,622	1,112,163	24,541	<b>1,005,558</b>
	5 Health Services	393,514	402,682	9,168	<b>381,428</b>
73	Region 3 - Essequibo Islands/West Demerara				
	1 Regional Administration	128,359	127,799	(560)	<b>129,434</b>
	2 Agriculture	229,322	228,980	(342)	<b>219,182</b>
	3 Public Works	89,733	87,969	(1,764)	<b>85,050</b>
	4 Education	1,528,631	1,535,359	6,728	<b>1,356,290</b>
	5 Health Services	541,270	569,155	27,885	<b>506,672</b>
74	Region 4 - Demerara/Mahaica				
	1 Regional Administration	120,171	121,365	1,194	<b>105,474</b>
	2 Agriculture	189,884	191,985	2,101	<b>182,832</b>
	3 Public Works	159,512	157,505	(2,007)	<b>130,594</b>
	4 Education	2,015,108	2,014,304	(804)	<b>1,861,751</b>
	5 Health Services	270,653	268,468	(2,185)	<b>251,493</b>
75	Region 5 - Mahaica/Berbice				
	1 Regional Administration	69,047	74,080	5,033	<b>61,232</b>
	2 Agriculture	112,791	112,461	(330)	<b>111,162</b>
	3 Public Works	94,709	96,287	1,578	<b>111,049</b>
	4 Education	846,127	870,570	24,443	<b>806,743</b>
	5 Health Services	270,126	262,571	(7,555)	<b>218,584</b>
76	Region 6 - East Berbice/Corentyne				
	1 Regional Administration	94,869	92,876	(1,993)	<b>81,950</b>
	2 Agriculture	416,422	427,242	10,820	<b>411,060</b>
	3 Public Works	143,770	151,382	7,612	<b>145,336</b>
	4 Education	1,922,326	1,883,319	(39,007)	<b>1,713,628</b>
	5 Health Services	946,181	953,265	7,084	<b>858,905</b>
77	Region 7 - Cuyuni/Mazaruni				
	1 Regional Administration	91,116	90,812	(304)	<b>85,314</b>
	2 Public Works	155,282	155,517	235	<b>146,582</b>
	3 Education	753,835	753,687	(148)	<b>693,048</b>
	4 Health Services	285,500	285,455	(45)	<b>261,180</b>
78	Region 8 - Potaro/Siparuni - Administration				
	1 Regional Administration	50,059	51,673	1,614	<b>44,954</b>
	2 Public Works	109,477	108,577	(900)	<b>93,390</b>
	3 Education	384,268	380,655	(3,613)	<b>349,360</b>
	4 Health Services	137,621	138,375	754	<b>123,134</b>
	C/F	100,223,058	102,006,380	1,783,322	<b>87,175,206</b>

Agency No.	Description	Approved Allotment (Allotment 1) 2012	Actual Expenditure 2012	Over (Under) Approved Allotment 2012	Actual Expenditure 2011
		\$'000	\$'000	\$'000	\$'000
	B/F	100,223,058	102,006,380	1,783,322	<b>87,175,206</b>
79	Region 9 - Upper Takatu/Upper Essequibo				
	1 Regional Administration	91,248	86,238	(5,010)	<b>80,156</b>
	2 Agriculture	20,446	20,122	(324)	<b>12,907</b>
	3 Public Works	107,022	103,773	(3,249)	<b>95,704</b>
	4 Education	571,937	550,724	(21,213)	<b>481,518</b>
	5 Health Services	209,651	202,957	(6,694)	<b>194,318</b>
80	Region 10 - Upper Demerara/Berbice				
	1 Regional Administration	128,983	119,406	(9,577)	<b>120,521</b>
	2 Public Works	147,986	140,291	(7,695)	<b>141,053</b>
	3 Education	1,188,544	1,170,732	(17,812)	<b>1,107,459</b>
	4 Health Services	251,021	237,540	(13,481)	<b>231,950</b>
	SUB TOTAL	102,939,896	104,638,163	1,698,267	<b>89,640,792</b>
 <b>STATUTORY</b>					
01	Office of the President	20,006	20,852	846	<b>20,006</b>
03	Ministry of Finance	2,387,390	2,968,503	581,113	<b>2,212,500</b>
07	Parliament Office	373,697	382,805	9,108	<b>316,151</b>
09	Public and Police Service Commission	16,007	15,044	(963)	<b>16,276</b>
10	Teaching Service Commission	10,801	10,860	59	<b>8,993</b>
11	Elections Commission	47,758	47,752	(6)	<b>47,756</b>
51	Ministry of Home Affairs	19,090	15,444	(3,646)	<b>24,705</b>
55	Supreme Court of Judicature	242,108	263,341	21,233	<b>242,107</b>
56	Public Prosecutions	16,312	16,340	28	<b>17,307</b>
57	Office of the Ombudsman	8,998	0	(8,998)	<b>0</b>
58	Public Service Appellate Tribunal	10,434	0	(10,434)	<b>0</b>
90	Public Debt	9,932,134	9,876,842	(55,292)	<b>11,414,768</b>
	SUB TOTAL	13,084,735	13,617,783	533,048	<b>14,320,569</b>
	TOTAL PAYMENTS	<b>116,024,631</b>	<b>118,255,946</b>	<b>2,231,315</b>	<b>103,961,361</b>

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 2012**

Agency No.	Description	Approved Allotment (Allotment 1) 2012	Actual Expenditure 2012	Over (Under) Approved Allotment 2012	Actual Expenditure 2011
		\$'000	\$'000	\$'000	\$'000
01	Office of the President	7,170,170	4,042,721	(3,127,449)	3,461,932
02	Office of the Prime Minister	2,024,900	6,726,960	4,702,060	6,691,923
03	Ministry of Finance	4,679,400	5,230,460	551,060	3,698,231
04	Ministry of Foreign Affairs	51,662	47,708	(3,954)	51,142
07	Parliament Office	56,000	38,573	(17,427)	41,278
09	Public & Police Service Commission	4,000	3,975	(25)	1,298
10	Teaching Service Commission	3,600	3,425	(175)	3,493
11	Elections Commission	35,000	34,867	(133)	96,336
13	Ministry of Local Government & Regional Development	1,081,354	751,575	(329,779)	1,248,943
14	Public Service Ministry	10,100	9,882	(218)	10,341
16	Ministry of Amerindian Affairs	213,600	211,246	(2,354)	1,500
21	Ministry of Agriculture	6,836,172	5,841,001	(995,171)	638,916
23	Ministry of Tourism, Industry and Commerce	431,450	250,485	(180,965)	5,634,507
24	Ministry of Natural Resources & The Environment	81,740	74,761	(6,979)	0
31	Ministry of Public Works	17,706,189	14,278,821	(3,427,368)	233,942
41	Ministry of Education	2,655,230	3,052,492	397,262	10,666,587
44	Ministry of Culture, Youth and Sport	544,600	500,753	(43,847)	2,994,339
45	Ministry of Housing & Water	6,569,400	8,368,010	1,798,610	482,277
46	Georgetown Public Hospital Corporation	128,000	127,913	(87)	4,960,978
47	Ministry of Health	1,222,626	1,527,161	304,535	130,917
48	Ministry of Labour, Human Services & Social Security	199,172	146,711	(52,461)	499,635
51	Ministry of Home Affairs	1,874,159	1,807,210	(66,949)	241,150
52	Ministry of Legal Affairs	512,250	472,916	(39,334)	1,724,890
53	Guyana Defence Force	452,000	451,329	(671)	418,815
55	Supreme Court	227,346	153,357	(73,989)	452,464
56	Public Prosecutions	6,800	6,738	(62)	94,063
58	Public Service Appellate Tribunal	2,500	1,960	(540)	1,996
71	Region 1: Barima/Waini	209,492	152,779	(56,713)	3,000
72	Region 2: Pomeroon/Supenaam	345,950	328,023	(17,927)	176,657
73	Region 3: Essequibo Islands / West Demerara	280,500	272,901	(7,599)	314,491
74	Region 4: Demerara/Mahaica	194,150	192,020	(2,130)	254,981
75	Region 5: Mahaica/Berbice	267,100	263,240	(3,860)	175,596
76	Region 6: East Berbice/Corentyne	361,700	361,664	(36)	234,064
77	Region 7: Cuyuni/Mazaruni	126,000	125,946	(54)	326,289
78	Region 8: Potaro/Siparuni	142,263	119,051	(23,212)	121,894
79	Region 9: Upper Takatu/Upper Essequibo	263,600	261,339	(2,261)	129,325
80	Region 10: Upper Demerara / Upper Berbice	221,825	201,530	(20,295)	238,822
					188,224
	<b>TOTAL PAYMENTS</b>	<b>57,192,000</b>	<b>56,441,503</b>	<b>(750,497)</b>	<b>46,645,236</b>

HON. DR. A. SINGH  
MINISTER OF FINANCE

COL. J. PERSAUD  
ACCOUNTANT GENERAL (ag.)



**STATEMENT OF CONTINGENT LIABILITIES  
AS AT 31 DECEMBER 2012**

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NAME OF GOVERNMENT AGENCY	LENDING AGENCY	OUTSTANDING LIABILITY AT 31.12.2012
		G\$'000
Guyana Transport Services Ltd.	Bank of India	45,022
Guyana Telecommunications Corporation	ITT World Comm. Inc.	169,047
TOTAL		----- 214,069 =====

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 2012**

**RECEIPTS**

Reporting Object Group	Description	Approved Estimates 2012	Actual Receipts Paid into Consolidated Fund 2012	Variance 2012	Actual Receipts Paid into Consolidated Fund 2011
	<u>CURRENT RECEIPTS</u>	\$'000	\$'000	\$'000	\$'000
500	Customs and Trade Taxes	12,896,081	12,862,927	(33,154)	11,118,311
510	Internal Revenue	47,213,141	48,735,419	1,522,278	47,360,405
520	Stamp Duties	536,360	471,194	(65,166)	354,468
525	Other Tax Revenues	540,448	591,318	50,870	502,656
530	Fees and Fines	1,247,899	1,400,552	152,653	1,201,557
540	Interest	2,615	2,412	(203)	2,518
545	Rents and Royalties	10,205	9,820	(385)	10,316
555	Dividends and Transfers	5,600,000	5,356,557	(243,443)	4,660,732
560	Miscellaneous Receipts	22,102,249	4,283,865	(17,818,384)	2,965,146
590	Value Added Taxes	33,968,568	34,077,132	108,564	31,103,495
594	Excise Tax	22,693,317	22,743,883	50,566	21,890,721
597	Miscellaneous	52,717	28,424	(24,293)	52,683
	<b>SUB-TOTAL</b>	<b>146,863,600</b>	<b>130,563,503</b>	<b>(16,300,097)</b>	<b>121,223,008</b>
	<u>OTHER RECEIPTS</u>				
260	Treasury Bills		108,907,646		123,347,856
	<b>TOTAL RECEIPTS</b>		<b>239,471,149</b>		<b>244,570,864</b>

**PAYMENTS**

Agency No.	Description	Revised Allotment 2012	Outstanding Contingency Fund Advances 2012	Total Funds Available 2012	Drawing Rights (Allotment 2) 2012	Actual Expenditure 2012	Actual Expenditure 2011
	<u>MINISTRIES/DEPARTMENTS/REGIONS</u>	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President						
1	Head Office Administration	1,438,516	0	1,438,516	1,438,516	1,434,928	1,824,863
2	Presidential Advisory	715,047	0	715,047	715,047	714,251	408,726
3	Amerindian Development	0	0	0	0	0	0
4	Public Policy and Planning	19,236	0	19,236	10,000	4,735	53,529
02	Office of the Prime Minister	6,200,605	0	6,200,605	6,199,197	6,195,114	1,699,784
03	Ministry of Finance						
1	Ministry Administration	16,386,955	0	16,386,955	16,371,489	16,354,755	14,710,020
2	Government Accounting Administration	3,345,591	0	3,345,591	3,339,765	3,330,182	3,030,821
04	Ministry of Foreign Affairs						
1	Ministry Administration	860,513	0	860,513	859,134	857,730	788,650
2	Foreign Relations	1,773,479	0	1,773,479	1,771,278	1,770,838	1,688,876
3	Foreign Trade and International	53,491	0	53,491	53,491	53,490	79,281
	<b>C/F</b>	<b>30,793,433</b>	<b>0</b>	<b>30,793,433</b>	<b>30,757,917</b>	<b>30,716,023</b>	<b>24,284,550</b>

Agency No.	Description	Revised Allotment 2012	Outstanding Contingency Fund Advances 2012	Total Funds Available 2012	Drawing Rights (Allotment 2) 2012	Actual Expenditure 2012	Actual Expenditure 2011
	<u>MINISTRIES/DEPARTMENTS/REGIONS</u>	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	30,793,433	0	30,793,433	30,757,917	30,716,023	<b>24,284,550</b>
07	Parliament Office	826,454	0	826,454	826,450	812,439	<b>701,048</b>
09	Public Police Service Commission	49,452	0	49,452	48,315	46,933	<b>44,116</b>
10	Teaching Service Commission	71,818	0	71,818	71,522	69,203	<b>60,734</b>
11	Elections Commission						
	1 Elections Commission	1,163,765	0	1,163,765	1,100,862	1,056,245	<b>943,260</b>
	2 National Registration and Election	1,586,243	0	1,586,243	40,145	9,630	<b>1,636,687</b>
13	Min.of Local Government & Regional Development						
	1 Main Office	88,024	0	88,024	88,023	87,970	<b>68,064</b>
	2 Administration	44,775	0	44,775	44,769	44,761	<b>38,383</b>
	3 Regional Administration	145,689	0	145,689	145,688	145,438	<b>297,813</b>
14	Public Service Ministry						
	1 Public Service Management	632,396	0	632,396	629,003	628,686	<b>357,782</b>
16	Ministry of Amerindian Affairs	385,279	0	385,279	369,439	357,371	<b>353,442</b>
21	Ministry of Agriculture						
	1 Ministry Administration	7,163,652	0	7,163,652	7,163,373	7,163,193	<b>3,113,549</b>
	2 Crops and Livestock Support Service	0	0	0	0	0	<b>0</b>
	3 Fisheries Division	101,712	0	101,712	101,712	101,364	<b>99,306</b>
	4 Hydrometeorological Services	362,263	0	362,263	358,081	356,286	<b>320,998</b>
23	Ministry of Tourism, Industry and Commerce						
	1 Main Office	459,874	0	459,874	459,697	450,216	<b>431,140</b>
	2 Ministry Administration	71,870	0	71,870	71,297	64,751	<b>64,560</b>
	3 Trade, Tourism, Industrial Development & Consumer Affairs	91,347	0	91,347	91,277	86,906	<b>52,619</b>
24	Ministry of Natural Resources & The Environment						
	1 Ministry Administration	74,460	0	74,460	53,964	52,692	<b>0</b>
	2 Natural Resource Management	72,187	0	72,187	72,187	72,187	<b>0</b>
	3 Environmental Management	230,665	0	230,665	230,665	230,665	<b>0</b>
31	Ministry of Public Works						
	1 Ministry Administration	687,696	0	687,696	687,498	686,350	<b>221,462</b>
	2 Public Works	853,694	0	853,694	853,643	851,692	<b>779,864</b>
	3 Communications and Transport	60,273	0	60,273	60,273	59,904	<b>58,350</b>
41	Ministry of Education						
	1 Main Office	432,401	0	432,401	432,401	429,578	<b>403,154</b>
	2 National Education Policy	197,233	0	197,233	197,233	193,186	<b>175,728</b>
	3 Ministry Administration	1,517,315	0	1,517,315	1,517,315	1,512,117	<b>1,476,876</b>
	4 Training and Development	1,124,338	0	1,124,338	1,124,338	1,100,740	<b>1,064,314</b>
	5 Education Delivery	4,929,574	0	4,929,574	4,929,574	4,918,943	<b>4,375,783</b>
44	Ministry of Culture, Youth and Sport						
	1 Ministry Administration	160,930	0	160,930	160,878	160,395	<b>154,965</b>
	2 Culture	493,895	0	493,895	493,609	479,717	<b>415,945</b>
	3 Youth	479,397	0	479,397	478,834	473,499	<b>399,581</b>
	4 Sports	250,952	0	250,952	249,572	246,728	<b>216,692</b>
45	Ministry of Housing and Water	497,549	0	497,549	496,479	493,437	<b>473,953</b>
	C/F	56,100,605	0	56,100,605	54,406,033	54,159,245	<b>43,084,718</b>

Agency No.	Description	Revised Allotment 2012	Outstanding Contingency Fund Advances 2012	Total Funds Available 2012	Drawing Rights (Allotment 2) 2012	Actual Expenditure 2012	Actual Expenditure 2011
	<u>MINISTRIES/DEPARTMENTS/REGIONS</u>	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	56,100,605	0	56,100,605	54,406,033	54,159,245	<b>43,084,718</b>
46	Georgetown Public Hospital Corporation	4,466,047	0	4,466,047	4,466,047	4,452,899	<b>4,317,802</b>
47	Ministry of Health						
	1 Administration	707,234	0	707,234	707,234	694,375	<b>639,882</b>
	2 Disease Control	559,475	0	559,475	559,475	535,191	<b>497,613</b>
	3 Primary Health Care Services	503,747	0	503,747	502,974	483,143	<b>444,109</b>
	4 Regional & Clinical Services	3,852,638	0	3,852,638	3,852,638	3,834,165	<b>3,494,365</b>
	5 Health Science Education	459,528	0	459,528	458,041	448,319	<b>379,194</b>
	6 Standards & Technical Services	323,858	0	323,858	323,858	307,189	<b>246,598</b>
	7 Rehabilitation Services	219,582	0	219,582	219,582	207,101	<b>187,222</b>
48	Min.of Labour, Human Services & Social Security						
	1 Ministry Administration	179,020	0	179,020	179,020	175,096	<b>166,234</b>
	2 Social Services	5,736,733	0	5,736,733	5,736,616	5,720,339	<b>5,110,405</b>
	3 Labour Administration	287,914	0	287,914	277,206	266,387	<b>268,174</b>
51	Ministry of Home Affairs						
	1 Secretariat Service	332,071	0	332,071	331,889	331,452	<b>234,224</b>
	2 Guyana Police Force	5,746,819	198,009	5,944,828	5,943,342	5,929,564	<b>5,400,684</b>
	3 Guyana Prison Service	921,800	47,000	968,800	968,128	966,052	<b>915,778</b>
	4 Police Complaints Authority	9,814	0	9,814	9,457	9,309	<b>6,091</b>
	5 Guyana Fire Service	568,511	6,500	575,011	575,010	574,645	<b>530,180</b>
	6 General Register Office	95,938	0	95,938	95,891	95,799	<b>99,317</b>
52	Ministry of Legal Affairs						
	1 Main Office	13,576	0	13,576	13,410	13,175	<b>13,484</b>
	2 Ministry Administration	45,539	0	45,539	45,528	45,015	<b>44,713</b>
	3 Attorney General's Chambers	98,842	0	98,842	98,808	98,606	<b>73,176</b>
	4 Office of the State Solicitor	18,622	0	18,622	18,622	18,277	<b>14,207</b>
	5 Deeds Registry	78,913	0	78,913	77,702	76,964	<b>68,652</b>
53	Guyana Defence Force	6,404,110	0	6,404,110	6,404,110	6,403,381	<b>6,161,179</b>
55	Supreme Court of Judicature						
	1 Supreme Courts of Judicature	359,855	0	359,855	358,945	357,723	<b>317,972</b>
	2 Magistrates' Department	363,444	0	363,444	360,782	359,052	<b>353,654</b>
56	Public Prosecutions	80,404	0	80,404	80,384	78,451	<b>75,157</b>
57	Office of the Ombudsman	3,268	0	3,268	1,943	1,885	<b>2,424</b>
58	Public Service Appellate Tribunal	5,824	0	5,824	5,772	5,261	<b>5,092</b>
71	Region 1 - Barima/Waini						
	1 Regional Administration	89,859	0	89,859	88,929	88,888	<b>82,326</b>
	2 Public Works	184,272	0	184,272	183,694	183,134	<b>179,299</b>
	3 Education	688,505	0	688,505	688,235	687,612	<b>594,639</b>
	4 Health Services	297,957	0	297,957	297,917	297,597	<b>266,764</b>
72	Region 2 - Pomeroon/Supenaam						
	1 Regional Administration	103,965	0	103,965	103,960	103,705	<b>102,238</b>
	2 Agriculture	202,193	7,622	209,815	208,441	207,535	<b>192,046</b>
	3 Public Works	81,166	2,193	83,359	83,345	83,311	<b>73,225</b>
	4 Education	1,087,622	28,954	1,116,576	1,116,567	1,112,163	<b>1,005,558</b>
	5 Health Services	393,514	11,519	405,033	402,892	402,682	<b>381,428</b>
	C/F	<u>91,672,784</u>	<u>301,797</u>	<u>91,974,581</u>	<u>90,252,427</u>	<u>89,814,687</u>	<u><b>76,029,823</b></u>
	B/F	91,672,784	301,797	91,974,581	90,252,427	89,814,687	<b>76,029,823</b>

Agency No.	Description	Revised Allotment 2012	Outstanding Contingency Fund Advances 2012	Total Funds Available 2012	Drawing Rights (Allotment 2) 2012	Actual Expenditure 2012	Actual Expenditure 2011
	<u>MINISTRIES/DEPARTMENTS/REGIONS</u>	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
73	Region 3 - Essequibo Islands/West Demerara						
	1 Regional Administration	128,359	0	128,359	128,359	127,799	<b>129,434</b>
	2 Agriculture	229,322	0	229,322	229,322	228,980	<b>219,182</b>
	3 Public Works	89,733	0	89,733	89,637	87,969	<b>85,050</b>
	4 Education	1,528,631	7,453	1,536,084	1,536,084	1,535,359	<b>1,356,290</b>
	5 Health Services	541,270	32,220	573,490	573,490	569,155	<b>506,672</b>
74	Region 4 - Demerara/Mahaica						
	1 Regional Administration	121,551	0	121,551	121,551	121,365	<b>105,474</b>
	2 Agriculture	192,094	0	192,094	192,094	191,985	<b>182,832</b>
	3 Public Works	157,662	0	157,662	157,662	157,505	<b>130,594</b>
	4 Education	2,015,108	0	2,015,108	2,015,108	2,014,304	<b>1,861,751</b>
	5 Health Services	268,913	0	268,913	268,902	268,468	<b>251,493</b>
75	Region 5 - Mahaica/Berbice						
	1 Regional Administration	70,447	3,815	74,262	74,261	74,080	<b>61,232</b>
	2 Agriculture	112,791	0	112,791	112,471	112,461	<b>111,162</b>
	3 Public Works	96,309	0	96,309	96,309	96,287	<b>111,049</b>
	4 Education	850,614	20,356	870,970	870,970	870,570	<b>806,743</b>
	5 Health Services	262,639	0	262,639	262,638	262,571	<b>218,584</b>
76	Region 6 - East Berbice/Corentyne						
	1 Regional Administration	94,869	0	94,869	93,359	92,876	<b>81,950</b>
	2 Agriculture	428,171	0	428,171	427,379	427,242	<b>411,060</b>
	3 Public Works	152,198	0	152,198	152,198	151,382	<b>145,336</b>
	4 Education	1,885,750	0	1,885,750	1,885,750	1,883,319	<b>1,713,628</b>
	5 Health Services	962,579	0	962,579	953,633	953,265	<b>858,905</b>
77	Region 7 - Cuyuni/Mazaruni						
	1 Regional Administration	90,837	0	90,837	90,828	90,812	<b>85,314</b>
	2 Public Works	155,561	0	155,561	155,560	155,517	<b>146,582</b>
	3 Education	753,835	0	753,835	753,835	753,687	<b>693,048</b>
	4 Health Services	285,500	0	285,500	285,500	285,455	<b>261,180</b>
78	Region 8 - Potaro/Siparuni - Administration						
	1 Regional Administration	52,059	0	52,059	52,055	51,673	<b>44,954</b>
	2 Public Works	109,481	0	109,481	109,481	108,577	<b>93,390</b>
	3 Education	381,264	0	381,264	381,264	380,655	<b>349,360</b>
	4 Health Services	138,621	0	138,621	138,620	138,375	<b>123,134</b>
79	Region 9 - Upper Takatu/Upper Essequibo						
	1 Regional Administration	90,649	0	90,649	90,645	86,238	<b>80,156</b>
	2 Agriculture	21,045	0	21,045	20,614	20,122	<b>12,907</b>
	3 Public Works	107,022	0	107,022	105,751	103,773	<b>95,704</b>
	4 Education	571,937	0	571,937	571,582	550,724	<b>481,518</b>
	5 Health Services	209,651	0	209,651	208,784	202,957	<b>194,318</b>
80	Region 10 - Upper Demerara/Berbice						
	1 Regional Administration	128,034	0	128,034	121,112	119,406	<b>120,521</b>
	2 Public Works	147,986	0	147,986	141,120	140,291	<b>141,053</b>
	3 Education	1,188,544	0	1,188,544	1,173,765	1,170,732	<b>1,107,459</b>
	4 Health Services	251,970	0	251,970	239,319	237,540	<b>231,950</b>
	<b>SUB TOTAL</b>	<b>106,545,790</b>	<b>365,641</b>	<b>106,911,431</b>	<b>105,133,439</b>	<b>104,638,163</b>	<b>89,640,792</b>
	<b>B/F</b>	<b>106,545,790</b>	<b>365,641</b>	<b>106,911,431</b>	<b>105,133,439</b>	<b>104,638,163</b>	<b>89,640,792</b>

Agency No.	Description	Revised Allotment 2012	Outstanding Contingency Fund Advances 2012	Total Funds Available 2012	Drawing Rights (Allotment 2) 2012	Actual Expenditure 2012	Actual Expenditure 2011
<u>MINISTRIES/DEPARTMENTS/REGIONS</u>		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<u>STATUTORY</u>							
01	Office of the President	20,852	0	20,852	20,852	20,852	<b>20,006</b>
03	Ministry of Finance	2,968,503	0	2,968,503	2,968,503	2,968,503	<b>2,212,500</b>
07	Parliament Office	387,137	0	387,137	384,732	382,805	<b>316,151</b>
09	Public and Police Service Commission	16,007	0	16,007	16,007	15,044	<b>16,276</b>
10	Teaching Service Commission	11,187	0	11,187	11,187	10,860	<b>8,993</b>
11	Elections Commission	47,758	0	47,758	47,758	47,752	<b>47,756</b>
51	Ministry of Home Affairs	19,590	0	19,590	15,537	15,444	<b>24,705</b>
55	Supreme Court of Judicature	263,643	0	263,643	263,643	263,341	<b>242,107</b>
56	Public Prosecutions	17,002	0	17,002	17,002	16,340	<b>17,307</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	9,932,134	0	9,932,134	9,876,842	9,876,842	<b>11,414,768</b>
SUB TOTAL		13,703,245	0	13,703,245	13,622,063	13,617,783	<b>14,320,569</b>
<u>OTHER EXPENDITURE</u>							
Treasury Bills						121,627,398	
TOTAL PAYMENTS						239,883,344	
SURPLUS (DEFICIT)						(412,195)	

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 2012**

**RECEIPTS**

Report Object Group	Description	Approved Estimates 2012	Actual Receipts Paid into Consolidated Fund 2012	Variance 2012	Actual Receipts Paid into Consolidated Fund 2011
<u>CAPITAL RECEIPTS</u>		\$'000	\$'000	\$'000	\$'000
565	Sale of Assets	0	1,277	1,277	711
570	Miscellaneous Capital Revenue	1,562,777	1,039,520	(523,257)	1,043,976
575	External Grants	13,830,931	12,544,712	(1,286,219)	6,388,054
580	External Loans	24,238,500	25,138,530	900,030	29,323,012
TOTAL RECEIPTS		39,632,208	38,724,039	(908,169)	36,755,753

**PAYMENTS**

Agency No.	Description	Revised Allotment 2012	Outstanding Contingency Fund Advances 2012	Total Funds Available 2012	Drawing Rights (Allotment 2) 2012	Actual Expenditure 2012	Actual Expenditure 2011
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President	7,340,170	0	7,340,170	4,117,528	4,042,721	3,461,932
02	Office of the Prime Minister	7,354,900	0	7,354,900	6,728,307	6,726,960	6,691,923
03	Ministry of Finance	6,654,400	170,400	6,824,800	5,234,665	5,230,460	3,698,231
04	Ministry of Foreign Affairs	51,662	0	51,662	47,789	47,708	51,142
07	Parliament Office	56,000	0	56,000	38,805	38,573	41,278
09	Public & Police Service Commissions	4,000	0	4,000	4,000	3,975	1,298
10	Teaching Service Commission	3,600	0	3,600	3,600	3,425	3,493
11	Elections Commission	35,000	0	35,000	35,000	34,867	96,336
13	Min. of Local Government & Regional Development	1,081,354	0	1,081,354	769,214	751,575	1,248,943
14	Public Service Ministry	10,100	0	10,100	9,928	9,882	10,341
16	Ministry of Amerindian Affairs	213,600	0	213,600	212,391	211,246	638,916
21	Ministry of Agriculture	7,585,607	0	7,585,607	5,859,837	5,841,001	5,634,507
23	Ministry of Tourism, Industry and Commerce	431,450	0	431,450	255,851	250,485	233,942
24	Ministry of Natural Resources & The Environment	81,740	0	81,740	74,786	74,761	0
31	Ministry of Public Works	17,895,799	0	17,895,799	14,476,963	14,278,821	10,666,587
41	Ministry of Education	3,511,230	0	3,511,230	3,082,565	3,052,492	2,994,339
44	Ministry of Culture, Youth and Sport	544,600	0	544,600	507,866	500,753	482,277
45	Ministry of Housing & Water	9,108,100	0	9,108,100	8,383,740	8,368,010	4,960,978
46	Georgetown Public Hospital Corporation	128,000	0	128,000	127,914	127,913	130,917
47	Ministry of Health	1,709,626	0	1,709,626	1,531,263	1,527,161	499,635
48	Min. of Labour, Human Services & Social Security	199,172	0	199,172	162,477	146,711	241,150
51	Ministry of Home Affairs	2,167,159	0	2,167,159	1,821,222	1,807,210	1,724,890
52	Ministry of Legal Affairs	831,250	0	831,250	473,093	472,916	418,815
53	Guyana Defence Force	452,000	0	452,000	451,565	451,329	452,464
55	Supreme Court	227,346	0	227,346	162,464	153,357	94,063
56	Public Prosecutions	6,800	0	6,800	6,800	6,738	1,996
58	Public Service Appellate Tribunal	2,500	0	2,500	2,160	1,960	3,000
C/F		67,687,165	170,400	67,857,565	54,581,793	54,163,010	44,484,893

Agency No.	Description	Revised Allotment 2012	Outstanding Contingency Fund Advances 2012	Total Funds Available 2012	Drawing Rights (Allotment 2) 2012	Actual Expenditure 2012	Actual Expenditure 2011
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
B/F		67,687,165	170,400	67,857,565	54,581,793	54,163,010	44,484,893
71	Region 1: Barima/Waini	209,492	0	209,492	155,790	152,779	176,657
72	Region 2: Pomeroon/Supenaam	345,950	0	345,950	328,668	328,023	314,491
73	Region 3: Essequibo Islands / West Demerara	280,500	0	280,500	276,851	272,901	254,981
74	Region 4: Demerara/Mahaica	194,150	0	194,150	193,918	192,020	175,596
75	Region 5: Mahaica/Berbice	267,100	0	267,100	264,282	263,240	234,064
76	Region 6: East Berbice/Corentyn	361,700	0	361,700	361,699	361,665	326,289
77	Region 7: Cuyuni/Mazaruni	126,000	0	126,000	126,000	125,946	121,894
78	Region 8: Potaro/Siparuni	142,263	0	142,263	128,010	119,051	129,325
79	Region 9: Upper Takatu/Upper Essequibo	263,600	0	263,600	262,606	261,339	238,822
80	Region 10: Upper Demerara / Upper Berbice	221,825	0	221,825	212,593	201,530	188,224
	TOTAL PAYMENTS	70,099,745	170,400	70,270,145	56,892,210	56,441,504	46,645,236
	SURPLUS (DEFICIT)					(17,717,465)	(9,889,483)

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 2012**

Agency No. Description	Approved Allotment (Allotment 1) 2012	Revised Allotment 2012	Total Funds Available 2012	Actual Expenditure 2012	Under Total Funds Available 2012	Actual Expenditure 2011
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01 Office of the President						
1 Head Office Administration	1,438,903	1,438,516	1,438,516	1,434,928	(3,588)	<b>1,824,863</b>
2 Presidential Advisory	544,442	715,047	715,047	714,251	(796)	<b>408,726</b>
3 Amerindian Development	0	0	0	0	0	<b>0</b>
4 Public Policy and Planning	27,466	19,236	19,236	4,735	(14,501)	<b>53,529</b>
02 Office of the Prime Minister	5,200,605	6,200,605	6,200,605	6,195,114	(5,491)	<b>1,699,784</b>
03 Ministry of Finance						
1 Ministry Administration	15,212,686	16,386,955	16,386,955	16,354,755	(32,200)	<b>14,710,020</b>
2 Accountant General's Department	3,345,591	3,345,591	3,345,591	3,330,182	(15,409)	<b>3,030,821</b>
04 Ministry of Foreign Affairs	813,592	860,513	860,513	857,730	(2,783)	<b>788,650</b>
1 Ministry Administration	1,773,479	1,773,479	1,773,479	1,770,838	(2,641)	<b>1,688,876</b>
2 Foreign Relations	59,212	53,491	53,491	53,490	(1)	<b>79,281</b>
3 Foreign Trade and International						
07 Parliament Office	817,954	826,454	826,454	812,439	(14,015)	<b>701,048</b>
09 Public Police Service Commission	49,452	49,452	49,452	46,933	(2,519)	<b>44,116</b>
10 Teaching Service Commission	71,818	71,818	71,818	69,203	(2,615)	<b>60,734</b>
11 Elections Commission						
1 Elections Commission	1,163,765	1,163,765	1,163,765	1,056,245	(107,520)	<b>943,260</b>
2 Elections Administration	1,586,243	1,586,243	1,586,243	9,630	(1,576,613)	<b>1,636,687</b>
13 Min. of Local Government & Regional Dev.						
1 Main Office	84,716	88,024	88,024	87,970	(54)	<b>68,064</b>
2 Ministry Administration	45,891	44,775	44,775	44,761	(14)	<b>38,383</b>
3 Regional Development	147,881	145,689	145,689	145,438	(251)	<b>297,813</b>
14 Public Service Ministry						
1 Public Service Management	632,396	632,396	632,396	628,686	(3,710)	<b>357,782</b>
16 Ministry of Amerindian Affairs	385,279	385,279	385,279	357,371	(27,908)	<b>353,442</b>
21 Ministry of Agriculture						
1 Ministry Administration	6,709,398	7,163,652	7,163,652	7,163,193	(459)	<b>3,113,549</b>
2 Crops and Livestock Support Service	0	0	0	0	0	<b>0</b>
3 Fisheries Division	103,316	101,712	101,712	101,364	(348)	<b>99,306</b>
4 Hydrometeorological Services	365,913	362,263	362,263	356,286	(5,977)	<b>320,998</b>
23 Ministry of Tourism, Industry and Commerce						
1 Main Office	459,970	459,874	459,874	450,216	(9,658)	<b>431,140</b>
2 Ministry Administration	71,774	71,870	71,870	64,751	(7,119)	<b>64,560</b>
3 Trade, Tourism, Industrial Development & Consumer Affairs	91,347	91,347	91,347	86,906	(4,441)	<b>52,619</b>
24 Ministry of Natural Resources & The Environment						
1 Ministry Administration	74,460	74,460	74,460	52,692	(21,768)	<b>0</b>
2 Natural Resource Management	72,187	72,187	72,187	72,187	0	<b>0</b>
3 Environmental Management	230,665	230,665	230,665	230,665	0	<b>0</b>
31 Ministry of Public Works						
1 Ministry Administration	683,908	687,696	687,696	686,350	(1,346)	<b>221,462</b>
2 Public Works	820,953	853,694	853,694	851,692	(2,002)	<b>779,864</b>
3 Communications and Transport	60,408	60,273	60,273	59,904	(369)	<b>58,350</b>
C/F	43,145,670	46,017,021	46,017,021	44,150,905	(1,866,116)	<b>33,927,727</b>

Agency No.	Description	Approved Allotment (Allotment 1) 2012	Revised Allotment 2012	Total Funds Available 2012	Actual Expenditure 2012	Under Total Funds Available 2012	Actual Expenditure 2011
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	43,145,670	46,017,021	46,017,021	44,150,905	(1,866,116)	33,927,727
41	Ministry of Education						
	1 Main Office	426,634	432,401	432,401	429,578	(2,823)	403,154
	2 National Education Policy	197,314	197,233	197,233	193,186	(4,047)	175,728
	3 Ministry Administration	1,517,315	1,517,315	1,517,315	1,512,117	(5,198)	1,476,876
	4 Training and Development	1,124,338	1,124,338	1,124,338	1,100,740	(23,598)	1,064,314
	5 Education Delivery	4,935,260	4,929,574	4,929,574	4,918,943	(10,631)	4,375,783
44	Ministry of Culture, Youth and Sport						
	1 Ministry Administration	161,030	160,930	160,930	160,395	(535)	154,965
	2 Culture	493,895	493,895	493,895	479,717	(14,178)	415,945
	3 Youth	479,297	479,397	479,397	473,499	(5,898)	399,581
	4 Sports	250,952	250,952	250,952	246,728	(4,224)	216,692
45	Ministry of Housing and Water	497,549	497,549	497,549	493,437	(4,112)	473,953
46	Georgetown Public Hospital Corporation	4,466,047	4,466,047	4,466,047	4,452,899	(13,148)	4,317,802
47	Ministry of Health						
	1 Administration	707,234	707,234	707,234	694,375	(12,859)	639,882
	2 Disease Control	559,475	559,475	559,475	535,191	(24,284)	497,613
	3 Primary Health Care Services	497,109	503,747	503,747	483,143	(20,604)	444,109
	4 Regional & Clinical Services	3,867,138	3,852,638	3,852,638	3,834,165	(18,473)	3,494,365
	5 Health Science Education	451,666	459,528	459,528	448,319	(11,209)	379,194
	6 Standards & Technical Services	323,095	323,858	323,858	307,189	(16,669)	246,598
	7 Rehabilitation Services	220,345	219,582	219,582	207,101	(12,481)	187,222
48	Min. of Labour, Human Services & Social Sec.						
	1 Ministry Administration	179,021	179,020	179,020	175,096	(3,924)	166,234
	2 Social Services	5,082,587	5,736,733	5,736,733	5,720,339	(16,394)	5,110,405
	3 Labour Administration	287,915	287,914	287,914	266,387	(21,527)	268,174
51	Ministry of Home Affairs						
	1 Secretariat Service	330,821	332,071	332,071	331,452	(619)	234,224
	2 Guyana Police Force	5,746,819	5,746,819	5,944,828	5,929,564	(15,264)	5,400,684
	3 Guyana Prison Service	922,346	921,800	968,800	966,052	(2,748)	915,778
	4 Police Complaints Authority	9,568	9,814	9,814	9,309	(505)	6,091
	5 Guyana Fire Service	568,511	568,511	575,011	574,645	(366)	530,180
	6 General Register Office	96,888	95,938	95,938	95,799	(139)	99,317
52	Ministry of Legal Affairs						
	1 Main Office	14,026	13,576	13,576	13,175	(401)	13,484
	2 Ministry Administration	45,843	45,539	45,539	45,015	(524)	44,713
	3 Attorney General's Chambers	98,538	98,842	98,842	98,606	(236)	73,176
	4 Office of the State Solicitor	18,107	18,622	18,622	18,277	(345)	14,207
	5 Deeds Registry	78,978	78,913	78,913	76,964	(1,949)	68,652
53	Guyana Defence Force	6,323,710	6,404,110	6,404,110	6,403,381	(729)	6,161,179
55	Supreme Court of Judicature						
	1 Supreme Courts of Judicature	364,555	359,855	359,855	357,723	(2,132)	317,972
	2 Magistrates' Department	358,744	363,444	363,444	359,052	(4,392)	353,654
56	Public Prosecutions	80,404	80,404	80,404	78,451	(1,953)	75,157
57	Office of the Ombudsman	3,268	3,268	3,268	1,885	(1,383)	2,424
58	Public Service Appellate Tribunal	5,824	5,824	5,824	5,261	(563)	5,092
71	Region I - Barima/Waini						
	1 Regional Administration	90,408	89,859	89,859	88,888	(971)	82,326
	2 Public Works	185,912	184,272	184,272	183,134	(1,138)	179,299
	3 Education	684,516	688,505	688,505	687,612	(893)	594,639
	4 Health Services	299,757	297,957	297,957	297,597	(360)	266,764
	C/F	86,198,429	89,804,324	90,055,833	87,905,291	(2,150,542)	74,275,328
	B/F	86,198,429	89,804,324	90,055,833	87,905,291	(2,150,542)	74,275,328

Agency No.	Description	Approved Allotment (Allotment 1) 2012	Revised Allotment 2012	Total Funds Available 2012	Actual Expenditure 2012	Under Total Funds Available 2012	Actual Expenditure 2011
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
72	Region 2 - Pomeroon/Supenaam						
	1 Regional Administration	103,965	103,965	103,965	103,705	(260)	<b>102,238</b>
	2 Agriculture	202,193	202,193	209,815	207,535	(2,280)	<b>192,046</b>
	3 Public Works	81,166	81,166	83,359	83,311	(48)	<b>73,225</b>
	4 Education	1,087,622	1,087,622	1,116,576	1,112,163	(4,413)	<b>1,005,558</b>
	5 Health Services	393,514	393,514	405,033	402,682	(2,351)	<b>381,428</b>
73	Region 3 - Essequibo Islands/West Demerara						
	1 Regional Administration	128,359	128,359	128,359	127,799	(560)	<b>129,434</b>
	2 Agriculture	229,322	229,322	229,322	228,980	(342)	<b>219,182</b>
	3 Public Works	89,733	89,733	89,733	87,969	(1,764)	<b>85,050</b>
	4 Education	1,528,631	1,528,631	1,536,084	1,535,359	(725)	<b>1,356,290</b>
	5 Health Services	541,270	541,270	573,490	569,155	(4,335)	<b>506,672</b>
74	Region 4 - Demerara/Mahaica						
	1 Regional Administration	120,171	121,551	121,551	121,365	(186)	<b>105,474</b>
	2 Agriculture	189,884	192,094	192,094	191,985	(109)	<b>182,832</b>
	3 Public Works	159,512	157,662	157,662	157,505	(157)	<b>130,594</b>
	4 Education	2,015,108	2,015,108	2,015,108	2,014,304	(804)	<b>1,861,751</b>
	5 Health Services	270,653	268,913	268,913	268,468	(445)	<b>251,493</b>
75	Region 5 - Mahaica/Berbice						
	1 Regional Administration	69,047	70,447	74,262	74,080	(182)	<b>61,232</b>
	2 Agriculture	112,791	112,791	112,791	112,461	(330)	<b>111,162</b>
	3 Public Works	94,709	96,309	96,309	96,287	(22)	<b>111,049</b>
	4 Education	846,127	850,614	870,970	870,570	(400)	<b>806,743</b>
	5 Health Services	270,126	262,639	262,639	262,571	(68)	<b>218,584</b>
76	Region 6 - East Berbice/Corentyne						
	1 Regional Administration	94,869	94,869	94,869	92,876	(1,993)	<b>81,950</b>
	2 Agriculture	416,422	428,171	428,171	427,242	(929)	<b>411,060</b>
	3 Public Works	143,770	152,198	152,198	151,382	(816)	<b>145,336</b>
	4 Education	1,922,326	1,885,750	1,885,750	1,883,319	(2,431)	<b>1,713,628</b>
	5 Health Services	946,181	962,579	962,579	953,265	(9,314)	<b>858,905</b>
77	Region 7 - Cuyuni/Mazaruni						
	1 Regional Administration	91,116	90,837	90,837	90,812	(25)	<b>85,314</b>
	2 Public Works	155,282	155,561	155,561	155,517	(44)	<b>146,582</b>
	3 Education	753,835	753,835	753,835	753,687	(148)	<b>693,048</b>
	4 Health Services	285,500	285,500	285,500	285,455	(45)	<b>261,180</b>
78	Region 8 - Potaro/Siparuni - Administration						
	1 Regional Administration	50,059	52,059	52,059	51,673	(386)	<b>44,954</b>
	2 Public Works	109,477	109,481	109,481	108,577	(904)	<b>93,390</b>
	3 Education	384,268	381,264	381,264	380,655	(609)	<b>349,360</b>
	4 Health Services	137,621	138,621	138,621	138,375	(246)	<b>123,134</b>
79	Region 9 - Upper Takatu/Upper Essequibo						
	1 Regional Administration	91,248	90,649	90,649	86,238	(4,411)	<b>80,156</b>
	2 Agriculture	20,446	21,045	21,045	20,122	(923)	<b>12,907</b>
	3 Public Works	107,022	107,022	107,022	103,773	(3,249)	<b>95,704</b>
	4 Education	571,937	571,937	571,937	550,724	(21,213)	<b>481,518</b>
	5 Health Services	209,651	209,651	209,651	202,957	(6,694)	<b>194,318</b>
80	Region 10 - Upper Demerara/Berbice						
	1 Regional Administration	128,983	128,034	128,034	119,406	(8,628)	<b>120,521</b>
	2 Public Works	147,986	147,986	147,986	140,291	(7,695)	<b>141,053</b>
	3 Education	1,188,544	1,188,544	1,188,544	1,170,732	(17,812)	<b>1,107,459</b>
	4 Health Services	251,021	251,970	251,970	237,540	(14,430)	<b>231,950</b>
	<b>SUB TOTAL</b>	<b>102,939,896</b>	<b>106,545,790</b>	<b>106,911,431</b>	<b>104,638,163</b>	<b>(2,273,268)</b>	<b>89,640,792</b>
	<b>B/F</b>	<b>102,939,896</b>	<b>106,545,790</b>	<b>106,911,431</b>	<b>104,638,163</b>	<b>(2,273,268)</b>	<b>89,640,792</b>

Agency No.	Description	Approved Allotment (Allotment 1) 2012	Revised Allotment 2012	Total Funds Available 2012	Actual Expenditure 2012	Under Total Funds Available 2012	Actual Expenditure 2011
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b><u>STATUTORY</u></b>							
01	Office of the President	20,006	20,852	20,852	20,852	0	<b>20,006</b>
03	Ministry of Finance	2,387,390	2,968,503	2,968,503	2,968,503	0	<b>2,212,500</b>
07	Parliament Office	373,697	387,137	387,137	382,805	(4,332)	<b>316,151</b>
09	Public and Police Service Commission	16,007	16,007	16,007	15,044	(963)	<b>16,276</b>
10	Teaching Service Commission	10,801	11,187	11,187	10,860	(327)	<b>8,993</b>
11	Elections Commission	47,758	47,758	47,758	47,752	(6)	<b>47,756</b>
51	Ministry of Home Affairs	19,090	19,590	19,590	15,444	(4,146)	<b>24,705</b>
55	Supreme Court of Judicature	242,108	263,643	263,643	263,341	(302)	<b>242,107</b>
56	Public Prosecutions	16,312	17,002	17,002	16,340	(662)	<b>17,307</b>
57	Office of the Ombudsman	8,998	8,998	8,998	0	(8,998)	<b>0</b>
58	Public Service Appellate Tribunal	10,434	10,434	10,434	0	(10,434)	<b>0</b>
90	Public Debt	9,932,134	9,932,134	9,932,134	9,876,842	(55,292)	<b>11,414,768</b>
	<b>SUB TOTAL</b>	<b>13,084,735</b>	<b>13,703,245</b>	<b>13,703,245</b>	<b>13,617,783</b>	<b>(85,462)</b>	<b>14,320,569</b>
	<b>TOTAL PAYMENTS</b>	<b>116,024,631</b>	<b>120,249,035</b>	<b>120,614,676</b>	<b>118,255,946</b>	<b>(2,358,730)</b>	<b>103,961,361</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 (CAPITAL)  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

Agency No.	Description	Approved Allotment (Allotment 1) 2012	Revised Allotment 2012	Total Funds Available 2012	Actual Expenditure 2012	Under Total Funds Available 2012	Actual Expenditure 2011
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President	7,170,170	7,340,170	7,340,170	4,042,721	(3,297,449)	<b>3,461,932</b>
02	Office of the Prime Minister	2,024,900	7,354,900	7,354,900	6,726,960	(627,940)	<b>6,691,923</b>
03	Ministry of Finance	4,679,400	6,654,400	6,824,800	5,230,460	(1,594,340)	<b>3,698,231</b>
04	Ministry of Foreign Affairs	51,662	51,662	51,662	47,708	(3,954)	<b>51,142</b>
07	Parliament Office	56,000	56,000	56,000	38,573	(17,427)	<b>41,278</b>
09	Public & Police Service Commission	4,000	4,000	4,000	3,975	(25)	<b>1,298</b>
10	Teaching Service Commission	3,600	3,600	3,600	3,425	(175)	<b>3,493</b>
11	Elections Commission	35,000	35,000	35,000	34,867	(133)	<b>96,336</b>
13	Min.of Local Government & Regional Dev.	1,081,354	1,081,354	1,081,354	751,575	(329,779)	<b>1,248,943</b>
14	Public Service Ministry	10,100	10,100	10,100	9,882	(218)	<b>10,341</b>
16	Ministry of Amerindian Affairs	213,600	213,600	213,600	211,246	(2,354)	<b>638,916</b>
21	Ministry of Agriculture	6,836,172	7,585,607	7,585,607	5,841,001	(1,744,606)	<b>5,634,507</b>
23	Ministry of Tourism, Industry and Commerce	431,450	431,450	431,450	250,485	(180,965)	<b>233,942</b>
24	Ministry of Natural Resources & The Environment	81,740	81,740	81,740	74,761	(6,979)	<b>0</b>
31	Ministry of Public Works	17,706,189	17,895,799	17,895,799	14,278,821	(3,616,978)	<b>10,666,587</b>
41	Ministry of Education	2,655,230	3,511,230	3,511,230	3,052,492	(458,738)	<b>2,994,339</b>
44	Ministry of Culture, Youth and Sport	544,600	544,600	544,600	500,753	(43,847)	<b>482,277</b>
45	Ministry of Housing & Water	6,569,400	9,108,100	9,108,100	8,368,010	(740,090)	<b>4,960,978</b>
46	Georgetown Public Hospital Corporation	128,000	128,000	128,000	127,913	(87)	<b>130,917</b>
47	Ministry of Health	1,222,626	1,709,626	1,709,626	1,527,161	(182,465)	<b>499,635</b>
48	Min.of Labour, Human Services & Social Sec.	199,172	199,172	199,172	146,711	(52,461)	<b>241,150</b>
51	Ministry of Home Affairs	1,874,159	2,167,159	2,167,159	1,807,210	(359,949)	<b>1,724,890</b>
52	Ministry of Legal Affairs	512,250	831,250	831,250	472,916	(358,334)	<b>418,815</b>
53	Guyana Defence Force	452,000	452,000	452,000	451,329	(671)	<b>452,464</b>
55	Supreme Court	227,346	227,346	227,346	153,357	(73,989)	<b>94,063</b>
56	Public Prosecutions	6,800	6,800	6,800	6,738	(62)	<b>1,996</b>
58	Public Service Appellate Tribunal	2,500	2,500	2,500	1,960	(540)	<b>3,000</b>
71	Region 1: Barima/Waini	209,492	209,492	209,492	152,779	(56,713)	<b>176,657</b>
72	Region 2: Pomeroon/Supenaam	345,950	345,950	345,950	328,023	(17,927)	<b>314,491</b>
73	Region 3: Essequibo Islands / West Demerara	280,500	280,500	280,500	272,901	(7,599)	<b>254,981</b>
74	Region 4: Demerara/Mahaica	194,150	194,150	194,150	192,020	(2,130)	<b>175,596</b>
75	Region 5: Mahaica/Berbice	267,100	267,100	267,100	263,240	(3,860)	<b>234,064</b>
76	Region 6: East Berbice/Corentyne	361,700	361,700	361,700	361,665	(35)	<b>326,289</b>
77	Region 7: Cuyuni/Mazaruni	126,000	126,000	126,000	125,946	(54)	<b>121,894</b>
78	Region 8: Potaro/Siparuni	142,263	142,263	142,263	119,051	(23,212)	<b>129,325</b>
79	Region 9: Upper Takatu/Upper Essequibo	263,600	263,600	263,600	261,339	(2,261)	<b>238,822</b>
80	Region 10: Upper Demerara / Upper Berbice	221,825	221,825	221,825	201,530	(20,295)	<b>188,224</b>
<b>TOTAL PAYMENTS</b>		<b>57,192,000</b>	<b>70,099,745</b>	<b>70,270,145</b>	<b>56,441,504</b>	<b>(13,828,641)</b>	<b>46,645,236</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 2012**

Agency No.	Description	Wages and Salaries 2012	Employment Overhead Expenses 2012	Total Expenditure 2012	Total Expenditure 2011
		\$'000	\$'000	\$'000	\$'000
01	Office of the President	17,752	3,100	20,852	<b>20,006</b>
07	Parliament Office	280,556	102,249	382,805	<b>316,151</b>
09	Public and Police Service Commission	12,587	2,456	15,043	<b>16,276</b>
10	Teaching Service Commission	8,847	2,013	10,860	<b>8,993</b>
11	Elections Commission	32,537	15,215	47,752	<b>47,756</b>
51	Ministry of Home Affairs	12,883	2,561	15,444	<b>24,705</b>
55	Supreme Court of Judicature	189,038	74,303	263,341	<b>242,107</b>
56	Public Prosecutions	14,502	1,838	16,340	<b>17,307</b>
	Sub-total	568,702	203,735	772,437	<b>693,301</b>
03	Ministry of Finance				
	Pension and Gratuities	2,927,737	0	2,927,737	<b>2,172,800</b>
	Payments to Dependent's Pension Fund	40,766	0	40,766	<b>39,700</b>
	Sub-total	2,968,503	0	2,968,503	<b>2,212,500</b>
90	Public Debt				
	Internal Principal	1,010,720	0	1,010,720	<b>1,010,113</b>
	Internal Interest	2,587,358	0	2,587,358	<b>4,041,024</b>
	External Principal	3,641,985	0	3,641,985	<b>3,941,021</b>
	External Interest	2,636,778	0	2,636,778	<b>2,422,609</b>
	Sub-total	9,876,841	0	9,876,841	<b>11,414,767</b>
	<b>GRAND TOTAL</b>			<b>13,617,781</b>	<b>14,320,568</b>

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 2012**

<u>R E C E I P T S (Replenishment)</u>	Amount <u>2012</u>
	\$'000
Replenishment by Financial Paper No. 7/2011	2,161,282
Replenishment by Financial Paper No. 4/2012	2,177,898
Replenishment by Financial Paper No. 6/2012	2,000,000
	-----
TOTAL RECEIPTS	6,339,180
	=====
<u>P A Y M E N T S (Drawing Rights)</u>	

Warrant No.	Date of Warrant	Ministry/Department/Region	Amount
			\$'000
1	02.09.2012	Office of the President	80,996
2	20.09.2012	Office of the President	10,997
3	23.10.2012	Ministry of Finance	100,832
4	01.10.2012	Ministry of Home Affairs	105,320
5	14.11.2012	Ministry of Finance	227,977
6	01.10.2012	Office of Home Affairs	58,666
7	01.10.2012	Office of Home Affairs	3,950
8	16.08.2012	Region № 3	32,220
9	10.08.2012	Region № 3	7,453
10	27.11.2012	Ministry of Finance	127,000
11	06.12.2012	Region № 5	3,815
12	03.09.2012	Region № 5	20,356
13	03.09.2012	Region № 2	7,622
14	03.09.2012	Region № 2	2,193
15	03.09.2012	Region № 2	28,954
16	03.09.2012	Region № 2	11,519
17	04.12.2012	Ministry of Finance	170,400
18	06.11.2012	Ministry of Health	207,000
19	12.11.2012	Ministry of Finance	221,762
20	12.11.2012	Ministry of Finance	118,991
21	22.11.2012	Ministry of Foreign Affairs	41,200
22	01.01.2012	Ministry of Home Affairs	2,000
23	01.01.2012	Ministry of Home Affairs	30,073
24	01.01.2012	Ministry of Home Affairs	6,500
25	19.10.2012	Guyana Defence Force	16,400
26	19.10.2012	Guyana Defence Force	20,000
27	19.10.2012	Guyana Defence Force	40,000
28	19.10.2012	Guyana Defence Force	4,000
29	10.12.2012	Office of the President	69,996
30	23.12.2012	Ministry of Home Affairs	45,000
31	06.12.2012	Ministry of Public Works	5,700
32	27.09.2012	Ministry of Agriculture	449,000
33	17.12.2012	Ministry of Finance	243,707
34	17.12.2012	Ministry of Finance	134,000
35	06.12.2012	Ministry of Public Works	30,695
36	14.12.2012	Parliament Office	8,500
37	22.11.2012	Ministry of Labour, Human Service & Security	19,146
38	31.12.2012	Ministry of Housing & Water	1,500,000
39	31.12.2012	Ministry of Agriculture	500,000
			-----
		TOTAL PAYMENTS	4,713,940
			=====

Warrant No.	Date of Warrant	Ministry/Department/Region	Amount
			\$'000
		SUMMARY	
			<u>2012</u>
			<u>\$'000</u>
		Uncleared Advances for 2011	2,240,901
		Add: Payments (Drawing Rights) authorised in 2012	4,713,940
		Less: Replenishments in 2012	(6,339,180)
			-----
		Balance outstanding at 31 December 2012	615,661
			=====

HON. DR. A. SINGH  
MINISTER OF FINANCE

COL. J. PERSAUD  
ACCOUNTANT GENERAL (ag.)



**STATEMENT OF CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT OF GUYANA  
AS AT 31 DECEMBER 2012**

	2012	2012	2011	2011
	<u>\$'000</u>	<u>\$'000</u>	<u>\$'000</u>	<u>\$'000</u>
<b><u>CURRENT ASSETS</u></b>				
New Consolidated Fund Account (407)	(15,389,162)		<b>(7,673,386)</b>	
Old Consolidated Fund Account (400)	<u>(46,776,183)</u>	(62,165,345)	<u>(46,776,183)</u>	<b>(54,449,569)</b>
LIS 11 Bank Account		263,467		<b>316,725</b>
WSG Bank Account - Loan		13,238		<b>4,451</b>
WSG Bank Account - TC841		6,432		<b>2,245</b>
WSG Bank Account - TC842		6,086		<b>2,539</b>
2000 Series	2	0		<b>12,516,627</b>
Deposit Fund		0		<b>0</b>
General Account		0		<b>0</b>
Non-Sub Accounting Ministries/Departments		194,069		<b>306,164</b>
Other Ministries/Departments		16,076,101		<b>13,859,215</b>
Monetary Sterilisation Account	3	81,469,352		<b>90,851,549</b>
Redemption of T-Bills Account		0		<b>435</b>
 Total Current Assets		<u><u>35,863,400</u></u>		<u><u>63,410,381</u></u>
<b><u>CURRENT LIABILITIES</u></b>				
Treasury Bills				
90 Days & K Series	4,480,535		<b>4,677,918</b>	
180 & 360 Days	3 <u>82,071,254</u>	86,551,789	<u>91,639,490</u>	<b>96,317,408</b>
 <u>Other Liabilities</u>				
Dependents' Pension Fund	591,315		<b>482,908</b>	
Sugar Industry Welfare Committee	50,691		<b>50,691</b>	
Sugar Industry Welfare Labour Fund	1,213,974		<b>1,253,467</b>	
Sugar Industry Rehabilitation Fund	72,043		<b>72,043</b>	
Sugar Industry Price Stabilization Fund	87,326		<b>87,326</b>	
Miscellaneous	<u>2,800,514</u>	4,815,863	<u>2,274,887</u>	<b>4,221,322</b>
 Total Current Liabilities		<u><u>91,367,652</u></u>		<u><u>100,538,730</u></u>
 <b>NET CURRENT LIABILITIES</b>		<u><u>55,504,252</u></u>		<u><u>37,128,349</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 Integrated Financial Management and Accounting 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 2012 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> 2013 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>31.12.2012</b>	<b>31.12.2011</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	2,193,880,873	0
200970	HIA	3,098,089	3,098,089	0
200980	IDB - Technical Coop Small Projects Swiss Fund	3,462,603	2,483,385	979,218
201270	Counterpart Fund-Structural Adj. Support Program Int. Account	0	29,923,525	(29,923,525)

<b>Bank Acc't #</b>	<b>Description</b>	<b>31.12.2012</b>	<b>31.12.2011</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	0	515,194,656	(515,194,656)
<b>New Accounts for 2005</b>				
201400	GOG/IBRD Global Fund-National Initiative...	77,989,410	479,078,119	(401,088,709)
201410	GOG/IBRD Global Fund-National Initiative...	268,639	16,567,655	(16,299,016)
201420	GOG/IBRD Global Fund for Tuberculosis	155,083	154,514	569
<b>New Accounts for 2006</b>				
201430	OPEC Fund International Development	231,857,332	470,005,617	(238,148,285)
201440	Multilateral Debt Relief	1,529,395,118	2,561,378,425	(1,031,983,307)
201450	Japanese Non-Project Grant Aid	157,378,407	323,232,584	(165,854,177)
201460	Environmental Protection Agency	0	4,407,575	(4,407,575)
<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	0	62,263,656	(62,263,656)
201490	(Note 1.6)	1,022,500,000	1,018,750,000	3,750,000
201500	Japanese Non Project Grant Air Year 21	288,390,184	430,429,152	(142,038,968)
201510	Official READ M of A Lo# 742 Gr# 8015	46,625,849	74,573,301	(27,947,452)
201520	Official Global Fund/MOH Mal/Reg 9	65,642,377	225,471,117	(159,828,740)
201530	Official Financial Sector Reform	0	0	0
<b>New Accounts for 2009</b>				
201560	Official NAO Task Force	0	0	0
201570	Official Mola JAP Policy Comp	0	0	0
<b>New Accounts for 2010</b>				
201580	Official Global Fund Hss	179,919,245	246,629,874	(66,710,629)
201590	Official Global Fund/MOH TB	137,046,917	101,805,521	35,241,396
<b>New Accounts for 2012</b>				
201600	LCDS Institutional Strengthen	144,239,740	0	144,239,740
201610	Official Global Fund/LCDS Proj. US Acct.	29,141,250	0	29,141,250
<b>TOTAL ACTIVE ACCOUNTS</b>		<b>7,712,227,367</b>	<b>10,360,563,889</b>	<b>(2,648,336,522)</b>
<b>GRAND TOTAL (ACTIVE &amp; INACTIVE)</b>		<b>9,868,290,195</b>	<b>12,516,626,717</b>	<b>(2,648,336,522)</b>

### **Note 3 Monetary Sterilization Account**

The Monetary Sterilization account deficit of \$2.352B is the difference between the outstanding liability (\$79.117 billion) and cash held for purpose of retiring the liability (\$81.469 billion). The difference of \$2.352B relates to unpaid discounts to the Bank of Guyana by the Government of Guyana of \$1.823B for 2012, \$141M for the year 2006 and the remainder of \$388M represents a cumulative balance from years 2003 and prior.

### **Note 4 Budgetary Adjustment**

The 2012 National Budget was presented to the National Assembly for the sum of \$192.781B. However, some proposed allocations under Office of the President, Office of the Prime Minister and Ministry of Finance were reduced but was subsequently increased through supplementary approvals by the National Assembly.

**STATEMENT OF PUBLIC DEBT  
AS AT 31 DECEMBER 2012**

**SUMMARY SHEET**

DESCRIPTION	EXTERNAL	INTERNAL	TOTAL
	G\$'000	G\$'000	G\$'000
UNFUNDED	260,761,566	41,640,636	302,402,202
FUNDED	0	3,898,537	3,898,537
SUB TOTAL	----- 260,761,566	----- 45,539,173	----- 306,300,739
SHORT-TERM Treasury Bills (91 days & K Series)	0	4,496,910	4,496,910
MEDIUM-TERM Treasury Bills (182 & 365 days)	0	83,631,850	83,631,850
GRAND TOTAL	----- 260,761,566 =====	----- 133,667,933 =====	----- 394,429,499 =====

HON. DR. A. SINGH  
MINISTER OF FINANCE

COL. J. PERSAUD  
ACCOUNTANT GENERAL (ag.)

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	LOAN CURR ENCY	REVISED/ ORIGINAL AMOUNT OF LOAN	OPENING BALANCE AS AT 01.01.2012	AMOUNT DIS- BURSED IN 2012	DEBT SERVICE COST DUE & PAYABLE IN 2012		ACTUAL DEBT SERVICE COST PAID IN 2012			DEBT RELIEF (DEBT/ CANCEL- LATION WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.12	GUYANA DOLLAR EQ- UIVALENT 31.12.12	TERMS AND CONDITIONS OF LOAN
					PRIN- CIPAL	INTER- EST	PRIN- CIPAL	INTER- EST	TOTAL PAYMENT				
		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
<b>INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)</b>													
Secondary Schools Reform Credit No. 2879 - GUA	SDR	2,081	1,853	0	42	20	42	20	62		1,811	569,593	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	1,757	0	42	19	42	19	61		1,715	539,399	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	27	0	27	27		2,419	760,821	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	496	714	0	8	0	8	8		1,210	380,568	The borrower shall repay the principal amount, the credit in semi-annual installments payable on June 1st 2015 and ending 1 June, 2030.
University of Guyana Science & Technology Support Project 4969 GY	SDR	6,200	0	0	0	0	0	0	0		0		The borrower shall repay the principal amount, the credit in semi-annual installments payable on Dec 1st 2021 and ending 1 June, 2031.
<b>Caribbean Development Bank (CDB)</b>													
Caribbean Court of Justice 01/SFR-OR-GUY (OCR)	USD	4,400	3,905	0	220	143	220	143	363	0	3,685	753,583	80 equal quarterly repayments beginning 1 October, 2009, ending 1 July, 2029.
Caribbean Court of Justice 01/SFR-OR-GUY (SFR)	USD	4,400	3,905	0	220	77	220	77	297		3,685	753,583	80 equal quarterly repayments beginning 1 October, 2009, ending 1 July, 2029.
Third Road Project 2/SFR-OR-GUY (OCR)	USD	9,102	6,551	376	460	251	460	251	711		6,467	1,322,502	68 equal quarterly repayments beginning 1 July, 2009, ending 1 April, 2026.
Third Road Project 2/SFR-OR-GUY (SFR)	USD	10,000	10,000	0	0	200	0	200	200		10,000	2,045,000	80 equal quarterly repayments beginning 1 January, 2014, ending 1 October, 2033.
Skeldon Sugar Modernisation 3/SFR-OR-GUY (OCR)	USD XEU	14,321 0	11,406 0	687 0	802 0	438 0	802 0	438 0	1,240 0		11,291 0	2,309,010 0	68 equal quarterly repayments beginning 1 July, 2009, ending 1 April, 2026.
Skeldon Sugar Modernisation 3/SFR-OR-GUY (SFR)	USD XEU	14,035 0	12,691 0	595 0	0 0	262 0	0 0	262 0	262 0		13,286 0	2,716,987 0	80 equal quarterly repayments beginning 1 January, 2014, ending 1 October 2033
Reconstruction of Sea Defences (2nd Loan) 4/SFR-OR-GUY (OCR)	USD	3,684	3,251	-	217	118	217	118	335		3,034	620,453	68 equal quarterly repayments beginning 1 January, 2010, ending 1 October 2026
Reconstruction of Sea Defences (2nd Loan) 4/SFR-OR-GUY (SFR)	USD	3,249	3,249	-	-	65	-	65	65		3,249	664,421	80 equal quarterly repayments beginning 1 January, 2015, ending 1 October 2034
Community Services Enhancement Project 5/SFR-OR-GUY (OCR)	USD	3,580	3,475	0	211	127	211	127	338		3,264	667,488	68 equal quarterly repayments beginning 1 July, 2011, ending 1 April 2028
Community Services Enhancement Project 5/SFR-OR-GUY (SFR)	USD	9,453	9,453	0	0	189	0	189	189		9,453	1,933,139	80 equal quarterly repayments beginning 1 October, 2016, ending 1 July 2036
Community Roads Improvement Programme 6/SFR-OR-GUY (OCR)	USD	4,015	484	1,532	-	69	-	69	69		2,016	412,272	68 equal quarterly repayments beginning 1 April, 2016, ending 1 October 2033
Community Roads Improvement Programme 6/SFR-OR-GUY (SFR)	USD	12,277	1,669	6,482	0	36	0	36	36		8,151	1,666,880	80 equal quarterly repayments beginning 1 April, 2021, ending 1 January 2041
CDB Debt Service to EEC Wisco 6/SFR-R	XEU	600	239	-	21	2	21	2	23		218	59,390	Annuity base repayment semi annually beginning 1 January, 1994 ending 1 July, 2022
Economic Recovery Programme 7/SFR-GUY	USD	42,000	26,250	0	1,400	515	1,400	515	1,915		24,850	5,081,825	120 equal quarterly repayments beginning 30 September, 2000, ending 1 July 2030
C/F												<b>23,256,910</b>	



NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	LOAN CURR ENCY	REVISED/ ORIGINAL AMOUNT OF LOAN	OPENING BALANCE AS AT 01.01.2012	AMOUNT DIS- BURSED IN 2012	DEBT SERVICE COST DUE & PAYABLE IN 2012		ACTUAL DEBT SERVICE COST PAID IN 2012			DEBT RELIEF (DEBT/ CANCEL- LATION WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.12	GUYANA DOLLAR EQ- UIVALENT 31.12.12	TERMS AND CONDITIONS OF LOAN
					PRIN- CIPAL	INTER- EST	PRIN- CIPAL	INTER- EST	TOTAL PAYMENT				
1	2	3	4	5	6 a	7 b	7 a	8 b	8 8=7a+7b	9	10	11	
B/F		000	000	000	000	000	000	000	000	000	000	23,256,910	
Sea Defence West Coast Berbice 8/SFR-GUY	USD XEU	7,180 0	5,540 0	- 0	241 0	109 0	241 0	109 0	350 0		5,299 0	1,083,646 0	120 equal quarterly repayments beginning 31 December, 2004, ending 1 October 2034
Drainage and Irrigation 9/SFR-GUY	USD	5,050	5,026	-	42	101	42	101	143		4,984	1,019,228	120 equal quarterly repayments beginning 1 October, 2012, ending 1 July 2042
Second Road Project 10/SFR-GUY	USD	10,702	9,186	-	357	181	357	181	538		8,829	1,805,531	120 equal quarterly repayments beginning 30 Septembr, 2007, ending 1 July 2037
Water Rehabilitation Project 11/SFR-GUY	USD	8,801	7,408	0	293	146	293	146	439		7,115	1,455,018	120 equal quarterly repayments beginning 31 March 2007, ending 1 January 2037
Poor Rural Community Support Services 13/SFR-GUY	USD	5,100	5,100	0	255	100	255	100	355		4,845	990,803	80 equal quarterly repayments beginning 1 January, 2012, ending 1 October 2031
Road Improvement and Maintenance 14/SFR - GUY	USD	592	55	0	55	1	55	1	56		0	0	32 equal quarterly repayments beginning 1 October, 2004, ending 1 July 2012
Regional Tourism Emergency Programme 15/ SFR - GUY	USD	113	15	0	12	0	12	0	12		3	614	37 equal quarterly repayments beginning 1 January, 2004, ending 1 January, 2013
Seconday Towns Development Project 16/SFR-GUY	USD	683	238	0	86	4	86	4	90		152	31,084	32 equal quarterly repayments beginning 1 October, 2006, ending 1 July 2014
Natural Disaster Management 17/SFR-GUY	USD	500	411	0	29	8	29	8	37		382	78,119	68 equal quarterly repayments beginning 1 January, 2009, ending 1 October 2025
Enhancement of Tech., Voc., Edu. Training Prog (TVET) 18/SFR-GUY	USD	7,500	4,611	822	0	94	0	94	94		5,433	1,111,049	80 equal quarterly repayments beginning 1 July, 2020, ending 1 April 2040
<b>INTER-AMERICAN DEVELOPMENT BANK (IDB)</b>													
Health Care Delivery Programme Loan No. 544-SF/GY	USD	1,257	293	0	42	6	42	6	48		251	51,330	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 repayments 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	453	0	53	9	53	9	62		400	81,800	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	10,948 43,866	0 0	413 1,655	217 870	413 1,655	217 870	630 2,525		10,535 42,211	2,154,408 101,103	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	5,224 692 1,930 349	0 0 0 0	190 25 70 12	104 13 41 7	190 25 70 12	104 13 41 7	294 38 111 19		5,034 667 1,860 337	1,029,453 138,382 67,214 91,809	Loan to be repaid in 60 equal semi-annual installments.
Transportation - Loan No. 1042- 1 /SF-GY	USD XEU	20,200	0 9,452	0 0	0 332	0 188	0 332	0 188	0 520		0 9,120	0 2,484,556	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.
C/F												<b>37,032,053</b>	

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					PRIN- CIPAL	INTER- EST	PRIN- CIPAL	INTER- EST	TOTAL PAYMENT				
1	2	3	4	5	a	b	a	b	8=7a+7b	9	10	11	
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
Transportation - Loan No. 1042- 2 /SF-GY	USD	9,800	1,763	0	62	35	62	35	97		1,701	347,855	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	6,295 84	0 0	221 3	125 2	221 3	125 2	346 5		6,074 81	1,242,133 22,067	This loan shall be completely repaid in 60 semi-annual installments. The first shall be paid on 2010-12-14
Georgetown Sewerage and Water Rehabilitation Loan No. 1047/SF-GY	USD XEU	27,000	12,298 118	0 0	432 4	244 2	432 4	244 2	676 6		11,866 114	2,426,597 31,057	60 Semi annual equal installments commencing 2010-12-14 and to be concluded on 2040-06-14. Disbursements shall expire 5 years from the effective date of contract.
Environmental Protection Loan No. 1052/SF-GY	USD	900	355		12	7	12	7	19		343	70,144	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	226	203	226	203	429		13,335	2,727,008	The first installment shall be paid on 15th July 2012 & interest shall be paid semi-annually 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	0 0	108 27	98 24	108 27	98 24	206 51		6,416 1,566	1,312,072 426,624	The first installment shall be paid on 15th July 2012 & interest shall be paid semi-annually at 1% until January 15, 2012 & 2% thereafter. Loan to be closed 2042/01/15 this loan had cancellation in 08
Unserviced Areas Electrification Prog Loan No.1103	USD XEU	34,400	16,699 2,022	0 0	0 0	167 20	0 0	167 20	167 20		16,699 2,022	3,414,946 550,852	This loan shall be repaid semi-annual consecutive equal installments. The first installment shall be paid on March 3, 2013 & last installment September 3, 2042.
Basic Education Access Management Support Loan No. 1107	USD CAD JPK	33,500	19,819 5,220	0 0	0 0	198 52	0 0	198 52	198 52		19,819 5,220	4,052,986 1,082,991	This loan shall be completely repaid by 60 semi-annual, 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	44		4,362	892,029	This loan shall be repaid in 60 semi-annual installments. The first payment on Nov 19 2013 and last May 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	28		2,766	565,647	The first installment shall be paid on 24th September 2014 and interest shall be paid semi-annually 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	23,000	0	0	230	0	230	230		23,000	4,703,500	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	51		5,114	1,045,813	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	0 0 0	0 0 0	91 27 1	0 0 0	91 27 1	91 27 1		9,115 2,711 109	1,864,018 562,450 22,614	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	362 8	0 0	362 8	362 8		36,173 843	7,397,379 229,658	Loan shall be repaid semi-annual, consecutive equal installment. The first installment on 6 Dec, 2015 and last installment 6 June, 2045.
Agriculture Support Services Prog Loan No. 1558/SF-GY	USD	22,500	13,871	3,040	0	155	0	155	155		16,911	3,458,300	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.
C/F												<b>77,334,760</b>	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	LOAN CURR ENCY	REVISED/ ORIGINAL AMOUNT OF LOAN	OPENING BALANCE AS AT 01.01.2012	AMOUNT DIS- BURSED IN 2012	DEBT SERVICE COST DUE & PAYABLE IN 2012		ACTUAL DEBT SERVICE COST PAID IN 2012			DEBT RELIEF (DEBT/ CANCEL- LATION WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.12	GUYANA DOLLAR EQ- UIVALENT 31.12.12	TERMS AND CONDITIONS OF LOAN
					PRIN- CIPAL	INTER- EST	PRIN- CIPAL	INTER- EST	TOTAL PAYMENT				
1	2	3	4	5	a	b	a	b	8=7a+7b	9	10=(4+5-7a)-9	11	
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
Public Management Modernisation Program Loan No.1604/SF-GY	USD	5,000	3,017	0	0	30	0	30	30		3,017	616,977	The loan shall be repaid semi-annual, consecutive and in 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	8,769	1,575	0	135	0	135	135		10,344	2,115,348	The borrower shall repay this loan in 60 semi-annual installments commencing on the 22nd of August 2017 ending 22nd Feb, 2047 and Int. at 1% pre annum for first 10 years 2007 and 2% thereafter beginning April 22nd, 2017.
Georgetown Solid Waste Mng. Prog. Loan No. 1731/SF- GY	USD	2,500	0	0	0	6	0	6	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	15,000	0	0	150	0	150	150		15,000	3,067,500	Loan shall be repaid semi annual, consecutive and in equal installments. 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	5,466	2,282	0	80	0	80	80		7,748	1,584,466	Loan shall be repaid in 60 semi-annual, consecutive equal installment. The first installment on Sept. 20th, 2017 and last installment March 20th, 2047.
Support For Competitiveness Loan No. 1750/SF- GY	USD	18,000	8,060	9,940	0	130	0	130	130		18,000	3,681,000	Loan shall be repaid in 60 semi-annual installments commencing on Sept. 20th, 2017 ending March 20th, 2047 and Int. at 1% pre annum for first 10 years and 2% thereafter beginning Sept. 20th, 2017.
Support For Competitiveness Loan No. 1751/SF- GY	USD	8,650	4,540	438	0	66	0	66	66		4,978	1,018,001	Loan shall be repaid loan in 60 semi-annual installments commencing on Sept. 20th, 2017 ending March 20th, 2047 and Int. at 1% pre annum for first 10 years and 2% thereafter beginning Sept. 20th, 2017.
Citizen Security Programme Loan No. 1752/SF- GY	USD	19,800	12,430	3,766	0	162	0	162	162		16,196	3,312,082	Loan shall be repaid in 60 semi-annual, consecutive equal installments. The first installment on July 31st, 2018 and last installment 31 Jan 2047. and int at 1% per annum until the 31st Jan 2018 and 2% thereafter
Transport Infrastructure Rehab. Prog. Loan No. 1803/SF- GY	USD	27,000	14,414	4,497	0	51	0	51	51		18,911	3,867,300	Loan shall be repaid in 60 semi-annual, consecutive equal installment. The first installment on 11 Jan. 2018 and last installment 11 July 2047. and int at 1% per annum until the 11st Jan 2018 and 2% thereafter
Agricultural Export Diversification Programme Loan No 1929/BL - GY	USD	10,450	4,565	1,726	0	213	0	213	213		6,291	1,286,510	This loan shall be repaid in a 1 shot payment on April 6th, 2048 and Int. is 0.25% per annum.
Agricultural Export Diversification Programme Loan No 1929/BL - GY	USD	10,450	4,565	1,726	0	12	0	12	12		6,291	1,286,510	This loan shall be repaid by consecutive and equal installments, the 1st installment due 6 yrs from the date of this contract and the last 30 yrs from the said date
Power Sector Support Programme Loan No 1938/ BL - GY	USD	6,000	6,000	0	0	221	0	221	221		6,000	1,227,000	This loan shall be repaid in a 1 shot payment on April 6th, 2048 and Int. is 0.25% per annum.
Power Sector Support Programme Loan No 1938/ BL - GY	USD	6,000	6,000	0	0	14	0	14	14		6,000	1,227,000	This loan shall be repaid in semi-annual consecutive and equal installment the 1st inatlments beginning April 6th, 2014 ending April 6th, 2038.
Financial Sector Reform Prog. 2091/ BL - GY Fixed	USD	2,500	2,500	0	0	131	0	131	131		2,500	511,250	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning Dec. 12th, 2014 and ending Dec. 12th, 2038. Int is 5.54% per annum.
Financial Sector Reform Prog. 2091/ BL - GY Fixed	USD	2,500	2,500	0	0	6	0	6	6		2,500	511,250	This loan shall be repaid in a 1 shot payment on Dec 12th, 2048 and Int. is 0.25% per annum.
C/F												<b>102,646,952</b>	

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					PRIN- CIPAL	INTER- EST	PRIN- CIPAL	INTER- EST	TOTAL PAYMENT				
1	2	3	4	5	a	b	a	b	8=7a+7b	9	10=(4+5-7a)-9	11	
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
Urban Development of Housing Prog. 2102 / BL - GY	USD	13,950	7,931	1,814	0	244	0	244	244		9,745	1,992,853	This loan shall be repaid in a 1 shot payment on April 17th, 2048 and Int. is 0.25% per annum.
Urban Development of Housing Prog. 2102 / BL - GY	USD	13,950	7,931	1,814	0	20	0	20	20		9,745	1,992,853	This loan shall be repaid in semi-annual, consecutive and equal installments. First installment beginning April 17th, 2015 and ending April 17th, 2039. Int is 4.66% per annum.
Transportation Rehab Project 2215 / BL-GY	USD	12,400	3,872	1932	0	128	0	128	128		5,804	1,186,918	This loan shall be repaid in a 1 shot payment on March 21st,2050 and Int. is 0.25% per annum.
Transportation Rehab Project 2215 / BL-GY	USD	12,400	3,872	1932	0	10	0	10	10		5,804	1,186,918	This loan shall be repaid in semi-annual, consecutive and equal installments. First installment beginning March 21st, 2016 and ending March 21st,2020.
Capital Markets Prog. 2235 / BL - GY	USD	2,500	2,500	0	0	108	0	108	108		2,500	511,250	This loan shall be repaid in a 1 shot payment on Nov 23rd,2049 and Int. is 0.25% per annum.
Capital Markets Prog. 2235 / BL - GY	USD	2,500	2,500	0	0	6	0	6	6		2,500	511,250	This loan shall be repaid in semi-annual, consecutive and equal installments. First installment beginning Nov 23rd, 2015 and ending Nov 23rd, 2039. Int is 4.28% per annum.
Health Sector Reform Prog. 2270 / BL-GY	USD	2,500	692	180	0	12	0	12	12		872	178,324	This loan shall be repaid in a 1 shot payment on Feb 17th,2050 and Int. is 0.25% per annum.
Health Sector Reform Prog. 2270 / BL-GY	USD	2,500	692	180	0	1	0	1	1		872	178,324	This loan shall be repaid in semi-annual, consecutive and equal installments. First installment beginning Feb 23rd, 2016 and ending Feb 17th, 2040. Int is 4.66% per annum.
Water and Sanitation Rehab. Proj. 2326 / BL- GY	USD	1,000	1,000	0	0	11	0	11	11		1,000	204,500	This loan shall be repaid in a 1 shot payment on July 26th,2050 and Int. is 0.25% per annum.
Water and Sanitation Rehab. Proj. 2326 / BL- GY	USD	1,000	1,000	0	0	2	0	2	2		1,000	204,500	This loan shall be repaid in semi-annual, consecutive and equal installments. First installment beginning July 26th, 2016 and ending July 26th, 2040. Int is 4.66% per annum.
Water and Sanitation Rehab. Proj. 2428 / BL- GY	USD	4,750	455	1,882	0	23	0	23	23		2,337	477,917	This loan shall be repaid in a 1 shot payment on Dec 8th,2050 and Int. is 0.25% per annum.
Water and Sanitation Rehab. Proj. 2428 / BL- GY	USD	4,750	455	1,882	0	3	0	3	3		2,337	477,917	This loan shall be repaid in semi-annual, consecutive and equal installments. First installment beginning Dec 8th, 2016 and ending Dec 8th,2040.
Private Sector Deveolpment Prog. 2441 / BL - GY	USD	2,500	2,500	0	0	125	0	125	125		2,500	511,250	This loan shall be repaid in a 1 shot payment on Nov 9th,2050 and Int. is 0.25% per annum.
Private Sector Deveolpment Prog. 2441 / BL - GY	USD	2,500	2,500	0	0	6	0	6	6		2,500	511,250	This loan shall be repaid in semi-annual, consecutive and equal installments. First installment beginning Nov 9th, 2016 and ending Nov 9th, 2040. Int is 4.99% per annum.
Transportation Rehab. Proj. 2454 / BL- GY	USD	10,000	2,004	2,301	0	77	0	77	77		4,305	880,373	This loan shall be repaid in a 1 shot payment on Dec 8th,2050 and Int. is 0.25% per annum.
Transportation Rehab. Proj. 2454 / BL- GY	USD		2,004	2301	0	7	0	7	7		4,305	880,373	This loan shall be repaid in semi-annual, consecutive and equal installments. First installment beginning Dec 8th, 2016 and ending Dec 8th,2020.
Linden Water Supply Rehabilitation Prog 2535 BL-GY	USD	6,000	100	2177	0	13	0	13	13		2,277	465,647	This loan shall be repaid in a 1 shot payment on Nov 9th,2050 and Int. is 0.25% per annum.
Linden Water Supply Rehabilitation Prog 2535 BL-GY	USD	6,000	100	2177	0	0	0	0	0		2,277	465,647	This loan shall be repaid in semi-annual, consecutive and equal installments. First installment beginning July 13th, 2017 and ending July 13th,2041.
New Energy Programme 2567 BL-GY	USD	2,500	0	911	0	6	0	6	6		911	186,300	This loan shall be repaid in a 1 shot payment on Sept 23rd,2051 and Int. is 0.25% per annum.
C/F												<b>115,651,311</b>	

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1	2	3	4	5	a	b	a	b	8	10 10=(4+5-7a)-9	11		
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
New Energy Programme 2567 BL-GY	USD	2,500	0	911	0	0	0	0	0	0	911	186,300	This loan shall be repaid in semi-annual, consecutive and equal installments. First installment beginning Sept 23rd, 2017 and ending Sept 23rd, 2041. Int is 4.66% per annum.
<b>INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT</b>													
CAD/Guyana (Poor Rural Communities Support Services Project 436 - GY	SDR	7,300	5,523	0	221	62	221	62	283		5,302	1,667,578	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 1058 H	USD	7,500	7,125	0	375	70	375	70	445		6,750	1,380,375	Repayment of 40 equal and consecutive semi-annual installments. Commencing 2011-01-15 and ending 2030-07-15
OPEC Fund for International Development 716pg	USD	15,188	11,543	0	607	114	607	114	721		10,936	2,236,412	Principal repayment shall be made semi-annually commencing 2006/02/16, ending 2030/08/16
Rescheduling of Guyana Debt/ Trinidad & Tobago.	USD	55,979	43,310	0	3,594	1379	3,594	1,379	4,973		39,716	8,121,922	Principal repayment shall be made semi-annually on 23/5 and 23/11 beginning 23/05/2006 and ending 23/05/2019
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		2,685 21	549,083 7,010	The Bonds are fixed dated with maturity date of 12 years and 1 day. Interest is payable annually at 5%
PL 480 for 1999	USD	7,000	866	0	48	22	48	22	70		818	167,281	26 Annual Principal repayment commencing 2004-12-30 and ending 2029-12-30
Rehabilitation of the Bauxite Industry Sysmin - 3663/Gua/P	XEU	10,496	7,876	0	390	78	390	78	468		7,486	2,039,407	Principal repayment in 51 semi-annual installment Beginning 1 March 2005, ending 1 March 2030.
Rose Hall Water Supply Project 7.1035	XEU	9,200	2,521	0	629	50	629	50	679		1,892	515,436	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	535	226	0	6	0	6	6		761	239,349	60 semi-annual payments beginning June 15, 2018, ending December 15, 2047
<b>Non- Paris Club Creditors</b>													
Yugoslavia Credit Agreement	USD	1,175	1,214	0	0	24	0	0	0		1,238	253,171	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	26,189	0	0	476	0	0	0		26,665	1,484,575	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	13,185	0	0	340	0	0	0		13,525	2,765,863	Repayable 1996 to 1998 at 7.5%.
Kuwait	KWD	3,000	19,046	0	0	668	0	0	0		19,714	14,336,817	Repayable 1982 to 1993 at 7.5% to 10.8%.
Libya	USD	10,000	41,204	0	0	906	0	0	0		42,110	8,611,495	Repayable 1981 to 1993 at varying interest rates.
Russia	USD	278	276	0	0	0	0	0	0		276	56,442	Principal is repaid on 23-03 and 23-09 beginning 23/09/86 - 92 and only on 23/09 in 1993.
Italy Procurement of Equipment for the rehab. maint. and construct. of drainage and irrigation facilities in Mahaica.	XEU	3,305	3,144	0	0	31	0	31	31		3,144	856,518	36 semi-annual installments beginning April 23, 2015, ending October 23, 2032.
<b>Export Import Bank of China</b>													
The design and supply of the co-generation plant under the Skeldon Sugar Modernisation Project	YUAN	270,000	232,548	0	17,226	4,508	17,226	4,508	21,734		215,322	7,067,613	31 equal semi-annual installments commencing March 21, 2010, ending on March 21, 2025.
C/F												<b>168,193,956</b>	

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1	2	3	4	5	6 a	7 b	8 a	9 b	10 8=7a+7b	11	12	13	
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	<b>168,193,956</b>	
Guyana Power and Light Infrastructure Development Project	YUAN	270,000	147,601	30,355	0	3,358	0	3,358	3,358		177,956	5,841,132	31 equal semi-annual installments commencing September 21, 2015, ending on June 29, 2030.
Supply and Implementation Service Contract for Guyana E-Government Project	YUAN	215,000	42,824	53,981	0	1,285	0	1,285	1,285		96,805	3,177,475	31 equal semi-annual installments commencing March 21, 2017, ending on September 21, 2032.
CJIA loan Extension Project	YUAN	825,000	0	121,806	0	6,188	0	6,188	6,188		121,806	3,998,094	31 equal semi-annual installments commencing March 21, 2018, ending on December 17, 2032.
<b>Exim Bank of India</b> Construction of Cricket Stadium	USD	19,000	16,469	0	1,265	289	1,265	289	1,554		15,204	3,109,218	30 equal semi-annual installments commencing 14.01.2010 & ending 14.07.2024. Interest rate 1.75 %
Construction of Traffic Lights	USD	2,100	2,100	0	140	37	140	37	177		1,960	400,820	Repayment of 30 installments to be paid 2 times each year on 14 January and 14 July commencing 2012-01-14 and ending 2026-07-14
Acquisition and Installation of Irrigation Pumps	USD	4,000	0	808	0	38	0	38	38		808	165,236	30 equal semi-annual installments commencing January 14, 2015, ending on July 14, 2029.
Multi Speciality Hospital Project	USD	19,000	0	3,636	0	0	0	0	0		3,636	743,562	30 equal semi-annual installments commencing Jan 14, 2018, ending on July 14, 2032.
Bulgaria	USD	497,251	2,987	0	0	239	0	0	0		3,226	659,717	This was a barter agreement which ended in 1987 with a debt of this loan amount, however, interest was accumulated over the period
<b>VENEZUELA</b>													
PetroCaribe Agreement-1st shipment 2007	USD	1,162	1,071	0	0	0	0	0	0		1,071	219,020	Repayment of 23 installments to be paid once each year commencing 2010-05-08 & ending 2032-05-08
PetroCaribe Agreement-2nd shipment 2007	USD	1,101	1,015	0	0	0	0	0	0		1,015	207,568	Repayment of 23 installments to be paid once each year commencing 2010-05-23 & ending 2032-05-23
PetroCaribe Agreement-3rd shipment 2007	USD	847	796	0	0	0	0	0	0		796	162,782	Repayment of 23 installments to be paid once each year commencing 2010-06-09 & ending 2032-06-09
PetroCaribe Agreement-4th shipment 2007	USD	914	843	0	0	0	0	0	0		843	172,394	Repayment of 23 installments to be paid once each year commencing 2010-06-28 & ending 2032-06-28
PetroCaribe Agreement-5th shipment 2007	USD	841	776	0	0	0	0	0	0		776	158,692	Repayment of 23 installments to be paid once each year commencing 2010-07-25 & ending 2032-07-25
PetroCaribe Agreement-6th shipment 2007	USD	686	632	0	0	0	0	0	0		632	129,244	Repayment of 23 installments to be paid once each year commencing 2010-07-26 & ending 2032-07-26
PetroCaribe Agreement-7th shipment 2007	USD	872	804	0	0	0	0	0	0		804	164,418	Repayment of 23 installments to be paid once each year commencing 2010-08-11 & ending 2032-08-11
PetroCaribe Agreement-8th shipment 2007	USD	915	843	0	0	0	0	0	0		843	172,394	Repayment of 23 installments to be paid once each year commencing 2010-09-11 & ending 2032-09-11
PetroCaribe Agreement-9th shipment 2007	USD	1,177	1,085	0	0	0	0	0	0		1,085	221,883	Repayment of 23 installments to be paid once each year commencing 2010-09-18 & ending 2032-09-18
PetroCaribe Agreement-10th shipment 2007	USD	467	431	0	0	0	0	0	0		431	88,140	Repayment of 23 installments to be paid once each year commencing 2010-10-04 & ending 2032-10-04
C/F												<b>187,985,742</b>	

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B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
												<b>187,985,742</b>	
PetroCaribe Agreement-11th shipment 2007	USD	953	879	0	0	0	0	0	0	0	879	179,756	Repayment of 23 installments to be paid once each year commencing 2010-10-08 & ending 2032-10-08
PetroCaribe Agreement-12th shipment 2007	USD	1,850	1,705	0	0	0	0	0	0	0	1,705	348,673	Repayment of 23 installments to be paid once each year commencing 2010-11-06 & ending 2032-11-06
PetroCaribe Agreement-13th shipment 2007	USD	1,863	1,717	0	0	0	0	0	0	0	1,717	351,127	Repayment of 23 installments to be paid once each year commencing 2010-11-09 & ending 2032-11-09
PetroCaribe Agreement-14th shipment 2007	USD	1,358	1,252	0	0	0	0	0	0	0	1,252	256,034	Repayment of 23 installments to be paid once each year commencing 2010-11-10 & ending 2032-11-10
PetroCaribe Agreement-15th shipment 2007	USD	1,654	1,524	0	0	0	0	0	0	0	1,524	311,658	Repayment of 23 installments to be paid once each year commencing 2010-11-17 & ending 2032-11-17
PetroCaribe Agreement-16th shipment 2007	USD	875	806	0	0	0	0	0	0	0	806	164,827	Repayment of 23 installments to be paid once each year commencing 2010-11-17 & ending 2032-11-17
PetroCaribe Agreement-17th shipment 2007	USD	1,683	1,551	0	0	0	0	0	0	0	1,551	317,180	Repayment of 23 installments to be paid once each year commencing 2010-11-27 & ending 2032-11-27
PetroCaribe Agreement-18th shipment 2007	USD	1,177	1,085	0	0	0	0	0	0	0	1,085	221,883	Repayment of 23 installments to be paid once each year commencing 2010-11-28 & ending 2032-11-28
PetroCaribe Agreement-19th shipment 2007	USD	1,294	1,193	0	0	0	0	0	0	0	1,193	243,969	Repayment of 23 installments to be paid once each year commencing 2010-11-30 & ending 2032-11-30
PetroCaribe Agreement-20th shipment 2007	USD	842	776	0	0	0	0	0	0	0	776	158,692	Repayment of 23 installments to be paid once each year commencing 2010-12-08 & ending 2032-12-08
PetroCaribe Agreement-21st shipment 2007	USD	1,260	1,161	0	0	0	0	0	0	0	1,161	237,425	Repayment of 23 installments to be paid once each year commencing 2010-12-10 & ending 2032-12-10
PetroCaribe Agreement-22nd shipment 2007	USD	1,739	1,603	0	0	0	0	0	0	0	1,603	327,814	Repayment of 23 installments to be paid once each year commencing 2010-12-19 & ending 2032-12-19
PetroCaribe Agreement-23rd shipment 2007	USD	2,265	2,088	0	0	0	0	0	0	0	2,088	426,996	Repayment of 23 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
<b>2008 Shipments</b>													
PetroCaribe Agreement-1st shipment 2008	USD	1,939	1,786	0	0	0	0	0	0	0	1,786	365,237	Repayment of 23 installments to be paid once each year commencing 2011-01-01 & ending 2033-01-01
PetroCaribe Agreement-2nd shipment 2008	USD	858	825	0	34	8	34	8	42		791	161,760	Repayment of 23 installments to be paid once each year commencing 2011-01-07 & ending 2033-01-07
PetroCaribe Agreement-3rd shipment 2008	USD	1,416	1,360	0	56	14	56	14	70		1,304	266,668	Repayment of 23 installments to be paid once each year commencing 2011-01-16 & ending 2033-01-16
PetroCaribe Agreement-4th shipment 2008	USD	1,365	1,311	0	54	13	54	13	67		1,257	257,057	Repayment of 23 installments to be paid once each year commencing 2011-01-27 & ending 2033-01-27
PetroCaribe Agreement-5th shipment 2008	USD	1,682	1,616	0	67	16	67	16	83		1,549	316,771	Repayment of 23 installments to be paid once each year commencing 2011-01-31 & ending 2033-01-31
PetroCaribe Agreement-6th shipment 2008	USD	1,542	1,481	0	61	15	61	15	76		1,420	290,390	Repayment of 23 installments to be paid once each year commencing 2011-02-09 & ending 2033-02-09
PetroCaribe Agreement-7th shipment 2008	USD	1,389	1,335	0	55	13	55	13	68		1,280	261,760	Repayment of 23 installments to be paid once each year commencing 2011-02-21 & ending 2033-02-21
C/F												<b>193,451,414</b>	

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B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	<b>193,451,414</b>	
PetroCaribe Agreement-8th shipment 2008	USD	1,988	1,910	0	79	19	79	19	98		1,831	374,440	Repayment of 23 installments to be paid once each year commencing 2011-02-21 & ending 2033-02-21
PetroCaribe Agreement-9th shipment 2008	USD	2,032	1,952	0	81	20	81	20	101		1,871	382,620	Repayment of 23 installments to be paid once each year commencing 2011-02-26 & ending 2033-02-26
PetroCaribe Agreement-10th shipment 2008	USD	1,785	1,715	0	0	0	0	0	0		1,715	350,718	Repayment of 23 installments to be paid once each year commencing 2011-03-04& ending 2033-03-04
PetroCaribe Agreement-11th shipment 2008	USD	2,159	2,074	0	0	0	0	0	0		2,074	424,133	Repayment of 23 installments to be paid once each year commencing 2011-03-16 & ending 2033-03-16
PetroCaribe Agreement-12th shipment 2008	USD	1,210	1,163	0	0	0	0	0	0		1,163	237,834	Repayment of 23 installments to be paid once each year commencing 2011-03-20 & ending 2033-03-20
PetroCaribe Agreement-13th shipment 2008	USD	2,522	2,423	0	0	0	0	0	0		2,423	495,504	Repayment of 23 installments to be paid once each year commencing 2011-03-27 & ending 2033-03-27
PetroCaribe Agreement-14th shipment 2008	USD	1,774	1,704	0	0	0	0	0	0		1,704	348,468	Repayment of 23 installments to be paid once each year commencing 2011-03-28 & ending 2033-03-28
PetroCaribe Agreement-15th shipment 2008	USD	2,069	1,988	0	0	0	0	0	0		1,988	406,546	Repayment of 23 installments to be paid once each year commencing 2011-04-11& ending 2033-04-11
PetroCaribe Agreement -16th shipment 2008	USD	2,735	2,628	0	0	0	0	0	0		2,628	537,426	Repayment of 23 installments to be paid once each year commencing 2011-04-27 & ending 2033-04-27
PetroCaribe Agreement-17th shipment 2008	USD	1,775	1,705	0	0	0	0	0	0		1,705	348,673	Repayment of 23 installments to be paid once each year commencing 2011-05-08 & ending 2033-05-08
PetroCaribe Agreement-18th shipment 2008	USD	2,614	2,511	0	0	0	0	0	0		2,511	513,500	Repayment of 23 installments to be paid once each year commencing 2011-05-13 & ending 2033-05-13
PetroCaribe Agreement-19th shipment 2008	USD	2,575	2,474	0	0	0	0	0	0		2,474	505,933	Repayment of 23 installments to be paid once each year commencing 2011-06-01 & ending 2033-06-01
PetroCaribe Agreement-20th shipment 2008	USD	3,043	2,924	0	0	0	0	0	0		2,924	597,958	Repayment of 23 installments to be paid once each year commencing 2011-06-02 & ending 2033-06-02
PetroCaribe Agreement-21st shipment 2008	USD	2,623	2,520	0	0	0	0	0	0		2,520	515,340	Repayment of 23 installments to be paid once each year commencing 2011-06-13& ending 2033-06-13
PetroCaribe Agreement-22nd shipment 2008	USD	2,663	2,559	0	0	0	0	0	0		2,559	523,316	Repayment of 23 installments to be paid once each year commencing 2011-06-25 & ending 2033-06-25
PetroCaribe Agreement-23rd shipment 2008	USD	2,671	2,566	0	0	0	0	0	0		2,566	524,747	Repayment of 23 installments to be paid once each year commencing 2011-07-06 & ending 2033-07-06
PetroCaribe Agreement-24th shipment 2008	USD	2,871	2,758	0	0	0	0	0	0		2,758	564,011	Repayment of 23 installments to be paid once each year commencing 2011-07-24 & ending 2033-07-24
PetroCaribe Agreement-25th shipment 2008	USD	3,235	3,108	0	0	0	0	0	0		3,108	635,586	Repayment of 23 installments to be paid once each year commencing 2011-07-31 & ending 2033-07-31
PetroCaribe Agreement-26th shipment 2008	USD	2,827	2,716	0	0	0	0	0	0		2,716	555,422	Repayment of 23 installments to be paid once each year commencing 2011-08-03 & ending 2033-08-03
PetroCaribe Agreement-27th shipment 2008	USD	2,540	2,441	0	0	0	0	0	0		2,441	499,185	Repayment of 23 installments to be paid once each year commencing 2011-08-21 & ending 2033-08-21
PetroCaribe Agreement-28th shipment 2008	USD	2,686	2,580	0	0	0	0	0	0		2,580	527,610	Repayment of 23 installments to be paid once each year commencing 2011-09-01 & ending 2033-09-01
C/F												<b>203,320,379</b>	



NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	LOAN CURR ENCY	REVISED/ ORIGINAL AMOUNT OF LOAN	OPENING BALANCE AS AT 01.01.2012	AMOUNT DIS- BURSED IN 2012	DEBT SERVICE COST DUE & PAYABLE IN 2012		ACTUAL DEBT SERVICE COST PAID IN 2012			DEBT RELIEF (DEBT/ CANCEL- LATION WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.12	GUYANA DOLLAR EQ- UIVALENT 31.12.12	TERMS AND CONDITIONS OF LOAN
					PRIN- CIPAL	INTER- EST	PRIN- CIPAL	INTER- EST	TOTAL PAYMENT				
1	2	3	4	5	6 a	7 a	8 8=7a+7b	9	10 10=(4+5-7a)-9	11			
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	<b>203,320,379</b>	
PetroCaribe Agreement-29th shipment 2008	USD	4,353	4,182	0	0	0	0	0	0	0	4,182	855,219	Repayment of 23 installments to be paid once each year commencing 2011-09-02 & ending 2033-09-02
PetroCaribe Agreement-30th shipment 2008	USD	2,321	2,230	0	0	0	0	0	0	0	2,230	456,035	Repayment of 23 installments to be paid once each year commencing 2011-09-20 & ending 2033-09-20
PetroCaribe Agreement-31st shipment 2008	USD	3,613	3,613	0	0	0	0	0	0	3,613	0	0	Repayment of 23 installments to be paid once each year commencing 2011-09-30 & ending 2033-09-30
PetroCaribe Agreement-32nd shipment 2008	USD	1,755	1,755	0	0	0	0	0	0	1,755	0	0	Repayment of 23 installments to be paid once each year commencing 2011-10-03 & ending 2033-10-03
PetroCaribe Agreement-33rd shipment 2008	USD	1,444	1,444	0	0	0	0	0	0	1,444	0	0	Repayment of 23 installments to be paid once each year commencing 2011-10-17 & ending 2033-10-17
PetroCaribe Agreement-34th shipment 2008	USD	1,603	1,603	0	0	0	0	0	0	1,603	0	0	Repayment of 23 installments to be paid once each year commencing 2011-10-27 & ending 2033-10-27
PetroCaribe Agreement-35th shipment 2008	USD	1,275	1,275	0	0	0	0	0	0	1,275	0	0	Repayment of 23 installments to be paid once each year commencing 2011-10-30 & ending 2033-10-30
PetroCaribe Agreement-36th shipment 2008	USD	1,456	1,456	0	0	0	0	0	0	1,456	0	0	Repayment of 23 installments to be paid once each year commencing 2011-11-17 & ending 2033-11-17
PetroCaribe Agreement-37th shipment 2008	USD	866	866	0	0	0	0	0	0	866	0	0	Repayment of 23 installments to be paid once each year commencing 2011-11-25 & ending 2033-11-25
PetroCaribe Agreement-38th shipment 2008	USD	807	807	0	0	0	0	0	0	807	0	0	Repayment of 23 installments to be paid once each year commencing 2011-12-06 & ending 2033-12-06
PetroCaribe Agreement-38th shipment 2008	USD	184	184	0	0	0	0	0	0	184	0	0	Repayment of 15 installments to be paid once each year commencing 2011-12-06 & ending 2025-12-06
PetroCaribe Agreement-39th shipment 2008	USD	632	632	0	0	0	0	0	0	632	0	0	Repayment of 23 installments to be paid once each year commencing 2011-12-14 & ending 2033-12-14
<b>2009 Shipments</b>													
PetroCaribe Agreement-01st shipment 2009	USD	478	478	0	0	0	0	0	0	478	0	0	Repayment of 23 installments to be paid once each year commencing 2012-02-16 & ending 2034-02-16
PetroCaribe Agreement-01st shipment 2009	USD	68	68	0	0	0	0	0	0	68	0	0	Repayment of 15 installments to be paid once each year commencing 2012-02-16 & ending 2026-02-16
PetroCaribe Agreement-02nd shipment 2009	USD	392	392	0	0	0	0	0	0	392	0	0	Repayment of 23 installments to be paid once each year commencing 2012-03-11 & ending 2034-03-11
PetroCaribe Agreement-03rd shipment 2009	USD	642	642	0	0	0	0	0	0	642	0	0	Repayment of 23 installments to be paid once each year commencing 2012-03-13 & ending 2034-03-13
PetroCaribe Agreement-03rd shipment 2009	USD	73	73	0	0	0	0	0	0	73	0	0	Repayment of 15 installments to be paid once each year commencing 2012-03-13 & ending 2026-03-13
PetroCaribe Agreement-04th shipment 2009	USD	959	959	0	0	0	0	0	0	959	0	0	Repayment of 23 installments to be paid once each year commencing 2012-04-06 & ending 2034-04-06
PetroCaribe Agreement-05th shipment 2009	USD	1,091	1,091	0	0	0	0	0	0	1,091	0	0	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	1,133	0	0	Repayment of 23 installments to be paid once each year commencing 2012-04-29 & ending 2034-04-29
C/F												<b>204,631,633</b>	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	LOAN CURR ENCY	REVISED/ ORIGINAL AMOUNT OF LOAN	OPENING BALANCE AS AT 01.01.2012	AMOUNT DIS- BURSED IN 2012	DEBT SERVICE COST DUE & PAYABLE IN 2012		ACTUAL DEBT SERVICE COST PAID IN 2012			DEBT RELIEF (DEBT/ CANCEL- LATION WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.12	GUYANA DOLLAR EQ- UIVALENT 31.12.12	TERMS AND CONDITIONS OF LOAN
					PRIN- CIPAL	INTER- EST	PRIN- CIPAL	INTER- EST	TOTAL PAYMENT				
1	2	3	4	5	a	b	a	b	8	10 10=(4+5-7a)-9	11		
B/F		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	204,631,633	
PetroCaribe Agreement-07th shipment 2009	USD	1,406	1,406	0	0	0	0	0	0	0	1,406	0	0 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	1,002	0	0 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	1,146	0	0 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	1,723	0	0 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	1,420	0	0 Repayment of 23 installments to be paid once each year commencing 2012-06-18 & ending 2034-06-18
PetroCaribe Agreement-12th shipment 2009	USD	1,236	1,236	0	0	0	0	0	0	0	1,236	0	0 Repayment of 23 installments to be paid once each year commencing 2012-07-01 & ending 2034-07-01
PetroCaribe Agreement-13th shipment 2009	USD	939	939	0	0	0	0	0	0	0	939	0	0 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	950	0	0 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	1,821	0	0 Repayment of 23 installments to be paid once each year commencing 2012-07-27 & ending 2034-07-27
PetroCaribe Agreement-16th shipment 2009	USD	1,083	1,083	0	0	0	0	0	0	0	1,083	0	0 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	1,443	0	0 Repayment of 23 installments to be paid once each year commencing 2012-08-20 & ending 2034-08-20
PetroCaribe Agreement-18th shipment 2009	USD	1,190	1,190	0	0	0	0	0	0	0	1,190	0	0 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	1,555	0	0 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	1,683	0	0 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	2,346	0	0 Repayment of 23 installments to be paid once each year commencing 2012-10-27 & ending 2034-10-27
PetroCaribe Agreement-22nd shipment 2009	USD	1,735	1,735	0	0	0	0	0	0	0	1,735	0	0 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	1,486	0	0 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	2,307	0	0 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	1,547	0	0 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	2,449	0	0 Repayment of 23 installments to be paid once each year commencing 2013-01-03 & ending 2035-01-03
PetroCaribe Agreement- 2nd shipment 2010	USD	906	906	0	0	0	0	0	0	0	906	0	0 Repayment of 23 installments to be paid once each year commencing 2013-01-08 & ending 2035-01-08
C/F												204,631,633	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	LOAN CURR ENCY	REVISED/ ORIGINAL AMOUNT OF LOAN	OPENING BALANCE AS AT 01.01.2012	AMOUNT DIS- BURSED IN 2012	DEBT SERVICE COST DUE & PAYABLE IN 2012		ACTUAL DEBT SERVICE COST PAID IN 2012			DEBT RELIEF (DEBT/ CANCEL- LATION WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.12	GUYANA DOLLAR EQ- UIVALENT 31.12.12	TERMS AND CONDITIONS OF LOAN
					PRIN- CIPAL	INTER- EST	PRIN- CIPAL	INTER- EST	TOTAL PAYMENT				
1	2	3	4	5	a	b	a	b	8	10	11		
B/F		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	204,631,633	
PetroCaribe Agreement- 3rd shipment 2010	USD	1,492	1,492	0	0	0	0	0	0	1,492	0	0	Repayment of 23 installments to be paid once each year commencing 2013-01-17& ending 2035-01-17
PetroCaribe Agreement- 4th shipment 2010	USD	2,282	2,282	0	0	0	0	0	0	2,282	0	0	Repayment of 23 installments to be paid once each year commencing 2013-02-02 & ending 2035-02-02
PetroCaribe Agreement- 5th shipment 2010	USD	1,512	1,512	0	0	0	0	0	0	1,512	0	0	Repayment of 23 installments to be paid once each year commencing 2013-02-10 & ending 2035-02-10
PetroCaribe Agreement- 6th shipment 2010	USD	1,708	1,708	0	0	0	0	0	0	1,708	0	0	Repayment of 23 installments to be paid once each year commencing 2013-02-27 & ending 2035-02-27
PetroCaribe Agreement- 7th shipment 2010	USD	2,358	2,358	0	0	0	0	0	0	2,358	0	0	Repayment of 23 installments to be paid once each year commencing 2013-02-28 & ending 2035-02-28
PetroCaribe Agreement- 8th shipment 2010 (a)	USD	1,582	1,582	0	0	0	0	0	0	1,582	0	0	Repayment of 23 installments to be paid once each year commencing 2013-04-02 & ending 2035-04-02
PetroCaribe Agreement- 8th shipment 2010 (b)	USD	141	141	0	0	0	0	0	0	141	0	0	Repayment of 23 installments to be paid once each year commencing 2013-04-03 & ending 2035-04-03
PetroCaribe Agreement- 9th shipment 2010	USD	1,796	1,796	0	0	0	0	0	0	1,796	0	0	Repayment of 23 installments to be paid once each year commencing 2013-05-15 & ending 2035-05-15
PetroCaribe Agreement- 10th shipment 2010	USD	1,792	1,792	0	0	0	0	0	0	1,792	0	0	Repayment of 23 installments to be paid once each year commencing 2013-06-06 & ending 2035-06-06
PetroCaribe Agreement- 11th shipment 2010	USD	2,092	2,092	0	0	0	0	0	0	2,092	0	0	Repayment of 23 installments to be paid once each year commencing 2013-06-27 & ending 2035-06-27
PetroCaribe Agreement- 12th shipment 2010	USD	1,317	1,317	0	0	0	0	0	0	1,317	0	0	Repayment of 23 installments to be paid once each year commencing 2013-07-03 & ending 2035-07-03
PetroCaribe Agreement- 13th shipment 2010	USD	1,396	1,396	0	0	0	0	0	0	1,396	0	0	Repayment of 23 installments to be paid once each year commencing 2013-07-25 & ending 2035-07-25
PetroCaribe Agreement-14th shipment 2010	USD	2,230	2,230	0	0	0	0	0	0	2,230	0	0	Repayment of 23 installments to be paid once each year commencing 2013-07-27 & ending 2035-07-27
PetroCaribe Agreement-15th shipment 2010	USD	1,314	1,314	0	0	0	0	0	0	1,314	0	0	Repayment of 23 installments to be paid once each year commencing 2013-08-12 & ending 2035-08-12
PetroCaribe Agreement- 16th shipment 2010	USD	1,743	1,743	0	0	0	0	0	0	1,743	0	0	Repayment of 23 installments to be paid once each year commencing 2013-09-04 & ending 2035-09-04
PetroCaribe Agreement- 17th shipment 2010	USD	2,179	2,179	0	0	0	0	0	0	2,179	0	0	Repayment of 23 installments to be paid once each year commencing 2013-09-08 & ending 2035-09-08
PetroCaribe Agreement- 18th shipment 2010	USD	1,730	1,730	0	0	0	0	0	0	1,730	0	0	Repayment of 23 installments to be paid once each year commencing 2013-09-26 & ending 2035-09-26
PetroCaribe Agreement- 19th shipment 2010	USD	1,444	1,444	0	0	0	0	0	0	1,444	0	0	Repayment of 23 installments to be paid once each year commencing 2013-10-10 & ending 2035-10-10
PetroCaribe Agreement- 20th shipment 2010	USD	2,535	2,535	0	0	0	0	0	0	2,535	0	0	Repayment of 23 installments to be paid once each year commencing 2013-10-27 & ending 2035-10-27
PetroCaribe Agreement- 21st shipment 2010	USD	791	791	0	0	0	0	0	0	791	0	0	Repayment of 23 installments to be paid once each year commencing 2013-11-07 & ending 2035-11-07
PetroCaribe Agreement-22nd shipment 2010	USD	2,331	2,331	0	0	0	0	0	0	2,331	0	0	Repayment of 23 installments to be paid once each year commencing 2013-11-24 & ending 2035-11-24
C/F												204,631,633	

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					PRIN- CIPAL	INTER- EST	PRIN- CIPAL	INTER- EST	TOTAL PAYMENT				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000		
												<b>204,631,633</b>	
PetroCaribe Agreement- 23rd shipment 2010	USD	2,344	2,344	0	0	0	0	0	0	2,344	0	0	Repayment of 23 installments to be paid once each year commencing 2013-12-07 & ending 2035-12-07
PetroCaribe Agreement-24th shipment 2010	USD	1,255	1,255	0	0	0	0	0	0	1,255	0	0	Repayment of 23 installments to be paid once each year commencing 2013-12-10 & ending 2035-12-10
PetroCaribe Agreement- 25th shipment 2010	USD	2,116	2,116	0	0	0	0	0	0	2,116	0	0	Repayment of 23 installments to be paid once each year commencing 2013-12-23 & ending 2035-12-23
<b>2011 Shipments</b>													
PetroCaribe Agreement-01st shipment 2011	USD	2,625	2,625	0	0	0	0	0	0	2,625	0	0	Repayment of 23 installments to be paid once each year commencing 2014-01-07 & ending 2036-01-07
PetroCaribe Agreement-02nd shipment 2011	USD	2,188	2,188	0	0	0	0	0	0	2,188	0	0	Repayment of 23 installments to be paid once each year commencing 2014-01-21 & ending 2036-01-21
PetroCaribe Agreement-03rd shipment 2011	USD	3,648	3,648	0	0	0	0	0	0	3,648	0	0	Repayment of 23 installments to be paid once each year commencing 2014-02-06 & ending 2036-02-06
PetroCaribe Agreement-04th shipment 2011	USD	2,636	2,636	0	0	0	0	0	0	1,037	1,599	326,996	Repayment of 23 installments to be paid once each year commencing 2014-02-14 & ending 2036-02-14
PetroCaribe Agreement-05th shipment 2011	USD	3,745	3,745	0	0	0	0	0	0		3,745	765,853	Repayment of 23 installments to be paid once each year commencing 2014-02-21 & ending 2036-02-21
PetroCaribe Agreement-06th shipment 2011	USD	3,253	3,253	0	0	0	0	0	0		3,253	665,239	Repayment of 23 installments to be paid once each year commencing 2014-03-10 & ending 2036-03-10
PetroCaribe Agreement-07th shipment 2011	USD	3,679	3,679	0	0	0	0	0	0		3,679	752,356	Repayment of 23 installments to be paid once each year commencing 2014-04-09 & ending 2036-04-09
PetroCaribe Agreement-08th shipment 2011	USD	4,458	4,458	0	0	0	0	0	0		4,458	911,661	Repayment of 23 installments to be paid once each year commencing 2014-04-23 & ending 2036-04-23
PetroCaribe Agreement-09th shipment 2011	USD	3,696	3,696	0	0	0	0	0	0		3,696	755,832	Repayment of 23 installments to be paid once each year commencing 2014-05-01 & ending 2036-05-01
PetroCaribe Agreement-10th shipment 2011	USD	4,099	4,099	0	0	0	0	0	0		4,099	838,246	Repayment of 23 installments to be paid once each year commencing 2014-05-08 & ending 2036-05-08
PetroCaribe Agreement-11th shipment 2011	USD	3,196	3,196	0	0	0	0	0	0		3,196	653,582	Repayment of 23 installments to be paid once each year commencing 2014-05-24 & ending 2036-05-24
PetroCaribe Agreement-12th shipment 2011	USD	3,263	3,263	0	0	0	0	0	0		3,263	667,284	Repayment of 23 installments to be paid once each year commencing 2014-06-17 & ending 2036-06-17
PetroCaribe Agreement-13th shipment 2011	USD	3,864	3,864	0	0	0	0	0	0		3,864	790,188	Repayment of 23 installments to be paid once each year commencing 2014-06-24 & ending 2036-06-24
PetroCaribe Agreement-14th shipment 2011	USD	2,590	2,590	0	0	0	0	0	0		2,590	529,655	Repayment of 23 installments to be paid once each year commencing 2014-07-23 & ending 2036-07-23
PetroCaribe Agreement-15th shipment 2011	USD	4,321	4,321	0	0	0	0	0	0		4,321	883,645	Repayment of 23 installments to be paid once each year commencing 2014-07-29 & ending 2036-07-29
PetroCaribe Agreement-16th shipment 2011	USD	2,642	2,642	0	0	0	0	0	0		2,642	540,289	Repayment of 23 installments to be paid once each year commencing 2014-08-02 & ending 2036-08-02
PetroCaribe Agreement-17th shipment 2011	USD	1,906	1,906	0	0	0	0	0	0		1,906	389,777	Repayment of 23 installments to be paid once each year commencing 2014-08-17 & ending 2036-08-17
PetroCaribe Agreement-18th shipment 2011	USD	4,166	4,166	0	0	0	0	0	0		4,166	851,947	Repayment of 23 installments to be paid once each year commencing 2014-08-25 & ending 2036-08-25
C/F												<b>214,954,180</b>	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	LOAN CURR ENCY	REVISED/ ORIGINAL AMOUNT OF LOAN	OPENING BALANCE AS AT 01.01.2012	AMOUNT DIS- BURSED IN 2012	DEBT SERVICE COST DUE & PAYABLE IN 2012		ACTUAL DEBT SERVICE COST PAID IN 2012			DEBT RELIEF (DEBT/ CANCEL- LATION WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.12	GUYANA DOLLAR EQ- UIVALENT 31.12.12	TERMS AND CONDITIONS OF LOAN
					PRIN- CIPAL	INTER- EST	PRIN- CIPAL	INTER- EST	TOTAL PAYMENT				
1	2	3	4	5	a	b	a	b	8	10 10=(4+5-7a)-9	11		
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	
												<b>214,954,180</b>	
PetroCaribe Agreement-19th shipment 2011	USD	2,791	2,791	0	0	0	0	0	0	0	2,791	570,760	Repayment of 23 installments to be paid once each year commencing 2014-08-31 & ending 2036-08-31
PetroCaribe Agreement-20th shipment 2011	USD	2,885	2,885	0	0	0	0	0	0	0	2,885	589,983	Repayment of 23 installments to be paid once each year commencing 2014-09-15 & ending 2036-09-15
PetroCaribe Agreement-21st shipment 2011	USD	3,824	3,824	0	0	0	0	0	0	0	3,824	782,008	Repayment of 23 installments to be paid once each year commencing 2014-09-25 & ending 2036-09-25
PetroCaribe Agreement-22nd shipment 2011	USD	2,163	2,163	0	0	0	0	0	0	0	2,163	442,334	Repayment of 23 installments to be paid once each year commencing 2014-09-30 & ending 2036-09-30
PetroCaribe Agreement-23rd shipment 2011	USD	2,618	2,618	0	0	0	0	0	0	0	2,618	535,381	Repayment of 23 installments to be paid once each year commencing 2014-10-12 & ending 2036-10-12
PetroCaribe Agreement-24th shipment 2011	USD	2,510	2,510	0	0	0	0	0	0	0	2,510	513,295	Repayment of 23 installments to be paid once each year commencing 2014-10-15 & ending 2036-10-15
PetroCaribe Agreement-25th shipment 2011	USD	2,338	2,338	0	0	0	0	0	0	0	2,338	478,121	Repayment of 23 installments to be paid once each year commencing 2014-10-24 & ending 2036-10-24
PetroCaribe Agreement-26th shipment 2011	USD	4,070	4,070	0	0	0	0	0	0	0	4,070	832,315	Repayment of 23 installments to be paid once each year commencing 2014-11-03 & ending 2036-11-03
PetroCaribe Agreement-27th shipment 2011	USD	1,802	1,802	0	0	0	0	0	0	0	1,802	368,509	Repayment of 23 installments to be paid once each year commencing 2014-11-09 & ending 2036-11-09
PetroCaribe Agreement-28th shipment 2011	USD	2,531	2,531	0	0	0	0	0	0	0	2,531	517,590	Repayment of 23 installments to be paid once each year commencing 2014-11-08 & ending 2036-11-08
PetroCaribe Agreement-29th shipment 2011	USD	2,611	2,611	0	0	0	0	0	0	0	2,611	533,950	Repayment of 23 installments to be paid once each year commencing 2014-11-13 & ending 2036-11-13
PetroCaribe Agreement-30th shipment 2011	USD	3,819	3,819	0	0	0	0	0	0	0	3,819	780,986	Repayment of 23 installments to be paid once each year commencing 2014-11-28 & ending 2036-11-28
PetroCaribe Agreement-31st shipment 2011	USD	2,253	2,253	0	0	0	0	0	0	0	2,253	460,739	Repayment of 23 installments to be paid once each year commencing 2014-11-30 & ending 2036-11-30
PetroCaribe Agreement-32nd shipment 2011	USD	2,475	2,475	0	0	0	0	0	0	0	2,475	506,138	Repayment of 23 installments to be paid once each year commencing 2014-12-06 & ending 2036-12-06
PetroCaribe Agreement-33rd shipment 2011	USD	1,479	1,479	0	0	0	0	0	0	0	1,479	302,456	Repayment of 23 installments to be paid once each year commencing 2014-12-09 & ending 2036-12-09
PetroCaribe Agreement-34th shipment 2011	USD	2,644	2,644	0	0	0	0	0	0	0	2,644	540,698	Repayment of 23 installments to be paid once each year commencing 2014-12-21 & ending 2036-12-21
PetroCaribe Agreement-35th shipment 2011	USD	2,352	2,352	0	0	0	0	0	0	0	2,352	480,984	Repayment of 23 installments to be paid once each year commencing 2014-12-23 & ending 2036-12-23
<b>2012 Shipments</b>													
PetroCaribe Agreement-1st shipment 2012	USD	4,073	0	4,073	0	0	0	0	0	0	4,073	832,929	Repayment of 23 installments to be paid once each year commencing 2015-01-04 & ending 2037-01-04
PetroCaribe Agreement-2nd shipment 2012	USD	2,592	0	2,592	0	0	0	0	0	0	2,592	530,064	Repayment of 23 installments to be paid once each year commencing 2015-01-08 & ending 2037-01-08
PetroCaribe Agreement-3rd shipment 2012	USD	2,217	0	2,217	0	0	0	0	0	0	2,217	453,377	Repayment of 23 installments to be paid once each year commencing 2015-01-14 & ending 2037-01-14
PetroCaribe Agreement-4th shipment 2012	USD	2,758	0	2,758	0	0	0	0	0	0	2,758	564,011	Repayment of 23 installments to be paid once each year commencing 2015-01-28 & ending 2037-01-28
C/F												<b>226,570,802</b>	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	LOAN CURR ENCY	REVISED/ ORIGINAL AMOUNT OF LOAN	OPENING BALANCE AS AT 01.01.2012	AMOUNT DIS- BURSED IN 2012	DEBT SERVICE COST DUE & PAYABLE IN 2012		ACTUAL DEBT SERVICE COST PAID IN 2012			DEBT RELIEF (DEBT/ CANCEL- LATION WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.12	GUYANA DOLLAR EQ- UIVALENT 31.12.12	TERMS AND CONDITIONS OF LOAN
					PRIN- CIPAL	INTER- EST	PRIN- CIPAL	INTER- EST	TOTAL PAYMENT				
1	2	3	4	5	6 a	7 a	8 8=7a+7b	9	10 10=(4+5-7a)-9	11			
B/F		000	000	000	000	000	000	000	000	000	000	226,570,802	
PetroCaribe Agreement-5th shipment 2012	USD	4,233	0	4,233	0	0	0	0	0	0	4,233	865,649	Repayment of 23 installments to be paid once each year commencing 2015-02-03 & ending 2037-02-03
PetroCaribe Agreement-6th shipment 2012	USD	1,918	0	1,918	0	0	0	0	0	0	1,918	392,231	Repayment of 23 installments to be paid once each year commencing 2015-02-03 & ending 2037-02-03
PetroCaribe Agreement-7th shipment 2012	USD	2,860	0	2,860	0	0	0	0	0	0	2,860	584,870	Repayment of 23 installments to be paid once each year commencing 2015-02-11 & ending 2037-02-11
PetroCaribe Agreement-8th shipment 2012	USD	1,739	0	1,739	0	0	0	0	0	0	1,739	355,626	Repayment of 23 installments to be paid once each year commencing 2015-02-22 & ending 2037-02-22
PetroCaribe Agreement-9th shipment 2012	USD	2,695	0	2,695	0	0	0	0	0	0	2,695	551,128	Repayment of 23 installments to be paid once each year commencing 2015-02-21 & ending 2037-02-21
PetroCaribe Agreement-10th shipment 2012	USD	2,332	0	2,332	0	0	0	0	0	0	2,332	476,894	Repayment of 23 installments to be paid once each year commencing 2015-02-27 & ending 2037-02-27
PetroCaribe Agreement-11th shipment 2012	USD	4,438	0	4,438	0	0	0	0	0	0	4,438	907,571	Repayment of 23 installments to be paid once each year commencing 2015-02-27 & ending 2037-02-27
PetroCaribe Agreement-12th shipment 2012	USD	2,697	0	2,697	0	0	0	0	0	0	2,697	551,537	Repayment of 23 installments to be paid once each year commencing 2015-03-05 & ending 2037-03-05
PetroCaribe Agreement-13th shipment 2012	USD	2,055	0	2,055	0	0	0	0	0	0	2,055	420,248	Repayment of 23 installments to be paid once each year commencing 2015-03-16 & ending 2037-03-16
PetroCaribe Agreement-14th shipment 2012	USD	2,878	0	2,878	0	0	0	0	0	0	2,878	588,551	Repayment of 23 installments to be paid once each year commencing 2015-03-19 & ending 2037-03-19
PetroCaribe Agreement-15th shipment 2012	USD	2,826	0	2,826	0	0	0	0	0	0	2,826	577,917	Repayment of 23 installments to be paid once each year commencing 2015-03-25 & ending 2037-03-25
PetroCaribe Agreement-16th shipment 2012	USD	4,549	0	4,549	0	0	0	0	0	0	4,549	930,271	Repayment of 23 installments to be paid once each year commencing 2015-03-28 & ending 2037-03-28
PetroCaribe Agreement-17th shipment 2012	USD	2,849	0	2,849	0	0	0	0	0	0	2,849	582,621	Repayment of 23 installments to be paid once each year commencing 2015-04-02 & ending 2037-04-02
PetroCaribe Agreement-18th shipment 2012	USD	2,457	0	2,457	0	0	0	0	0	0	2,457	502,457	Repayment of 23 installments to be paid once each year commencing 2015-04-06 & ending 2037-04-06
PetroCaribe Agreement-19th shipment 2012	USD	1,697	0	1,697	0	0	0	0	0	0	1,697	347,037	Repayment of 23 installments to be paid once each year commencing 2015-04-09 & ending 2037-04-09
PetroCaribe Agreement-20th shipment 2012	USD	2,985	0	2,985	0	0	0	0	0	0	2,985	610,433	Repayment of 23 installments to be paid once each year commencing 2015-04-14 & ending 2037-04-14
PetroCaribe Agreement-21st shipment 2012	USD	2,792	0	2,792	0	0	0	0	0	0	2,792	570,964	Repayment of 23 installments to be paid once each year commencing 2015-04-20 & ending 2037-04-20
PetroCaribe Agreement-22nd shipment 2012	USD	3,389	0	3,389	0	0	0	0	0	0	3,389	693,051	Repayment of 23 installments to be paid once each year commencing 2015-04-30 & ending 2037-04-30
PetroCaribe Agreement-23rd shipment 2012	USD	3,056	0	3,056	0	0	0	0	0	0	3,056	624,952	Repayment of 23 installments to be paid once each year commencing 2015-05-05 & ending 2037-05-05
PetroCaribe Agreement-24th shipment 2012	USD	2,540	0	2,540	0	0	0	0	0	0	2,540	519,430	Repayment of 23 installments to be paid once each year commencing 2015-05-17 & ending 2037-05-17
PetroCaribe Agreement-25th shipment 2012	USD	1,672	0	1,672	0	0	0	0	0	0	1,672	341,924	Repayment of 23 installments to be paid once each year commencing 2015-05-30 & ending 2037-05-30
C/F												238,566,159	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	LOAN CURR ENCY	REVISED/ ORIGINAL AMOUNT OF LOAN	OPENING BALANCE AS AT 01.01.2012	AMOUNT DIS- BURSED IN 2012	DEBT SERVICE COST DUE & PAYABLE IN 2012		ACTUAL DEBT SERVICE COST PAID IN 2012			DEBT RELIEF (DEBT/ CANCEL- LATION WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.12	GUYANA DOLLAR EQ- UIVALENT 31.12.12	TERMS AND CONDITIONS OF LOAN
					PRIN- CIPAL	INTER- EST	PRIN- CIPAL	INTER- EST	TOTAL PAYMENT				
1	2	3	4	5	a	b	a	b	8	10	11		
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	<b>238,566,159</b>	
PetroCaribe Agreement-26th shipment 2012	USD	2,465	0	2,465	0	0	0	0	0	0	2,465	504,093	Repayment of 23 installments to be paid once each year commencing 2015-06-02 & ending 2037-06-02
PetroCaribe Agreement-27th shipment 2012	USD	2,136	0	2,136	0	0	0	0	0	0	2,136	436,812	Repayment of 23 installments to be paid once each year commencing 2015-06-05 & ending 2037-06-05
PetroCaribe Agreement-28th shipment 2012	USD	3,366	0	3,366	0	0	0	0	0	0	3,366	688,347	Repayment of 23 installments to be paid once each year commencing 2015-06-05 & ending 2037-06-05
PetroCaribe Agreement-29th shipment 2012	USD	1,689	0	1,689	0	0	0	0	0	0	1,689	345,401	Repayment of 23 installments to be paid once each year commencing 2015-06-19 & ending 2037-06-19
PetroCaribe Agreement-30th shipment 2012	USD	1,732	0	1,732	0	0	0	0	0	0	1,732	354,194	Repayment of 23 installments to be paid once each year commencing 2015-06-21 & ending 2037-06-21
PetroCaribe Agreement-31st shipment 2012	USD	1,899	0	1,899	0	0	0	0	0	0	1,899	388,346	Repayment of 23 installments to be paid once each year commencing 2015-06-23 & ending 2037-06-23
PetroCaribe Agreement-32nd shipment 2012	USD	3,861	0	3,861	0	0	0	0	0	0	3,861	789,575	Repayment of 23 installments to be paid once each year commencing 2015-07-06 & ending 2037-07-06
PetroCaribe Agreement-33rd shipment 2012	USD	2,023	0	2,023	0	0	0	0	0	0	2,023	413,704	Repayment of 23 installments to be paid once each year commencing 2015-07-08 & ending 2037-07-08
PetroCaribe Agreement-34th shipment 2012	USD	1,885	0	1,885	0	0	0	0	0	0	1,885	385,483	Repayment of 23 installments to be paid once each year commencing 2015-07-14 & ending 2037-07-14
PetroCaribe Agreement-35th shipment 2012	USD	2,616	0	2,616	0	0	0	0	0	0	2,616	534,972	Repayment of 23 installments to be paid once each year commencing 2015-07-20 & ending 2037-07-20
PetroCaribe Agreement-36th shipment 2012	USD	2,527	0	2,527	0	0	0	0	0	0	2,527	516,772	Repayment of 23 installments to be paid once each year commencing 2015-07-27 & ending 2037-07-27
PetroCaribe Agreement-37th shipment 2012	USD	4,032	0	4,032	0	0	0	0	0	0	4,032	824,544	Repayment of 23 installments to be paid once each year commencing 2015-07-29 & ending 2037-07-29
PetroCaribe Agreement-38th shipment 2012	USD	1,825	0	1,825	0	0	0	0	0	0	1,825	373,213	Repayment of 23 installments to be paid once each year commencing 2015-08-08 & ending 2037-08-08
PetroCaribe Agreement-39th shipment 2012	USD	2,403	0	2,403	0	0	0	0	0	0	2,403	491,414	Repayment of 23 installments to be paid once each year commencing 2015-08-11 & ending 2037-08-11
PetroCaribe Agreement-40th shipment 2012	USD	4,177	0	4,177	0	0	0	0	0	0	4,177	854,197	Repayment of 23 installments to be paid once each year commencing 2015-08-13 & ending 2037-08-13
PetroCaribe Agreement-41st shipment 2012	USD	2,464	0	2,464	0	0	0	0	0	0	2,464	503,888	Repayment of 23 installments to be paid once each year commencing 2015-08-23 & ending 2037-08-23
PetroCaribe Agreement-42nd shipment 2012	USD	2,514	0	2,514	0	0	0	0	0	0	2,514	514,113	Repayment of 23 installments to be paid once each year commencing 2015-09-06 & ending 2037-09-06
PetroCaribe Agreement-43rd shipment 2012	USD	2,650	0	2,650	0	0	0	0	0	0	2,650	541,925	Repayment of 23 installments to be paid once each year commencing 2015-09-07 & ending 2037-09-07
PetroCaribe Agreement-44th shipment 2012	USD	2,017	0	2,017	0	0	0	0	0	0	2,017	412,477	Repayment of 23 installments to be paid once each year commencing 2015-09-11 & ending 2037-09-11
PetroCaribe Agreement-45th shipment 2012	USD	4,499	0	4,499	0	0	0	0	0	0	4,499	920,046	Repayment of 23 installments to be paid once each year commencing 2015-09-13 & ending 2037-09-13
PetroCaribe Agreement-46th shipment 2012	USD	2,133	0	2,133	0	0	0	0	0	0	2,133	436,199	Repayment of 23 installments to be paid once each year commencing 2015-09-17 & ending 2037-09-17
C/F												<b>249,795,867</b>	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN	LOAN CURR ENCY	REVISED/ ORIGINAL AMOUNT OF LOAN	OPENING BALANCE AS AT 01.01.2012	AMOUNT DIS- BURSED IN 2012	DEBT SERVICE COST DUE & PAYABLE IN 2012		ACTUAL DEBT SERVICE COST PAID IN 2012			DEBT RELIEF (DEBT/ CANCEL- LATION WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.12	GUYANA DOLLAR EQ- UIVALENT 31.12.12	TERMS AND CONDITIONS OF LOAN
					PRIN- CIPAL	INTER- EST	PRIN- CIPAL	INTER- EST	TOTAL PAYMENT				
1	2	3	4	5	a	b	a	b	8=7a+7b	9	10=(4+5-7a)-9	11	
B/F		000	000	000	000	000	000	000	000	000	000	249,795,867	
PetroCaribe Agreement-47th shipment 2012	USD	2,662	0	2,662	0	0	0	0	0	0	2,662	544,379	Repayment of 23 installments to be paid once each year commencing 2015-09-24 & ending 2037-09-24
PetroCaribe Agreement-48th shipment 2012	USD	2,411	0	2,411	0	0	0	0	0	0	2,411	493,050	Repayment of 23 installments to be paid once each year commencing 2015-09-29 & ending 2037-09-29
PetroCaribe Agreement-49th shipment 2012	USD	3,525	0	3,525	0	0	0	0	0	0	3,525	720,863	Repayment of 23 installments to be paid once each year commencing 2015-09-30 & ending 2037-09-30
PetroCaribe Agreement-50th shipment 2012	USD	2,867	0	2,867	0	0	0	0	0	0	2,867	586,302	Repayment of 23 installments to be paid once each year commencing 2015-10-11 & ending 2037-10-11
PetroCaribe Agreement-51st shipment 2012	USD	2,075	0	2,075	0	0	0	0	0	0	2,075	424,338	Repayment of 23 installments to be paid once each year commencing 2015-10-14 & ending 2037-10-14
PetroCaribe Agreement-52nd shipment 2012	USD	4,379	0	4,379	0	0	0	0	0	0	4,379	895,506	Repayment of 23 installments to be paid once each year commencing 2015-10-15 & ending 2037-10-15
PetroCaribe Agreement-53rd shipment 2012	USD	2,702	0	2,702	0	0	0	0	0	0	2,702	552,559	Repayment of 23 installments to be paid once each year commencing 2015-10-19 & ending 2037-10-19
PetroCaribe Agreement-54th shipment 2012	USD	2,285	0	2,285	0	0	0	0	0	0	2,285	467,283	Repayment of 23 installments to be paid once each year commencing 2015-10-27 & ending 2037-10-27
PetroCaribe Agreement-55th shipment 2012	USD	2,234	0	2,234	0	0	0	0	0	0	2,234	456,853	Repayment of 23 installments to be paid once each year commencing 2015-10-27 & ending 2037-10-27
PetroCaribe Agreement-56th shipment 2012	USD	3,898	0	3,898	0	0	0	0	0	0	3,898	797,141	Repayment of 23 installments to be paid once each year commencing 2015-10-31 & ending 2037-10-31
PetroCaribe Agreement-57th shipment 2012	USD	2,296	0	2,296	0	0	0	0	0	0	2,296	469,532	Repayment of 23 installments to be paid once each year commencing 2015-11-03 & ending 2037-11-03
PetroCaribe Agreement-58th shipment 2012	USD	2,342	0	2,342	0	0	0	0	0	0	2,342	478,939	Repayment of 23 installments to be paid once each year commencing 2015-11-09 & ending 2037-11-09
PetroCaribe Agreement-59th shipment 2012	USD	2,198	0	2,198	0	0	0	0	0	0	2,198	449,491	Repayment of 23 installments to be paid once each year commencing 2015-11-16 & ending 2037-11-16
PetroCaribe Agreement-60th shipment 2012	USD	4,054	0	4,054	0	0	0	0	0	0	4,054	829,043	Repayment of 23 installments to be paid once each year commencing 2015-11-21 & ending 2037-11-21
PetroCaribe Agreement-61st shipment 2012	USD	2,129	0	2,129	0	0	0	0	0	0	2,129	435,381	Repayment of 23 installments to be paid once each year commencing 2015-11-25 & ending 2037-11-25
PetroCaribe Agreement-62nd shipment 2012	USD	104	0	104	0	0	0	0	0	0	104	21,268	Repayment of 23 installments to be paid once each year commencing 2015-11-26 & ending 2037-11-26
PetroCaribe Agreement-63rd shipment 2012	USD	2,186	0	2,186	0	0	0	0	0	0	2,186	447,037	Repayment of 23 installments to be paid once each year commencing 2015-11-26 & ending 2037-11-26
PetroCaribe Agreement-64th shipment 2012	USD	2,341	0	2,341	0	0	0	0	0	0	2,341	478,735	Repayment of 23 installments to be paid once each year commencing 2015-11-29 & ending 2037-11-29
PetroCaribe Agreement-65th shipment 2012	USD	2,472	0	2,472	0	0	0	0	0	0	2,472	505,524	Repayment of 23 installments to be paid once each year commencing 2015-12-04 & ending 2037-12-04
PetroCaribe Agreement-66th shipment 2012	USD	2,331	0	2,331	0	0	0	0	0	0	2,331	476,690	Repayment of 23 installments to be paid once each year commencing 2015-12-14 & ending 2037-12-14
PetroCaribe Agreement-67th shipment 2012	USD	2,131	0	2,131	0	0	0	0	0	0	2,131	435,790	Repayment of 23 installments to be paid once each year commencing 2015-12-16 & ending 2037-12-16
<b>GRAND TOTAL</b>												<b>260,761,566</b>	

1./ Amounts disbursed includes interest and other charges (Commitment fees, bank charges, etc) capitalised and paid from the resources of the loan.

2./ Interest under debt service cost due and payable in 2012 includes arrears from the Non- Paris Club Creditors.



**ANALYSIS OF PUBLIC DEBT  
BY CURRENCIES AS AT 31 DECEMBER 2012**

NO.	DESCRIPTION	RATE AT 31-12-2012	NO. OF UNITS OF CURRENCY OUTSTANDING G\$'000	G\$'000 EQUIVALENT
1	UNITED STATES DOLLARS (US\$)	204.5	1,024,721	209,555,445
2	JAPANESE YEN (JPK)	2.39519	137,645	329,686
3	POUND STERLING (GBP)	333.79724	410	136,857
4	SPECIAL DRAWING RIGHTS (SDR)	314.51861	13,218	4,157,307
5	CANADIAN DOLLAR (CAD)	207.46949	12,831	2,662,041
6	EUROPEAN CURRENCY UNITS (XEU)	272.42941	29,172	7,947,311
7	YUAN RENMINBIS (CNY)	32.82346	611,889	20,084,314
8	UAE DIRHAMS (AED)	55.67504	26,665	1,484,575
9	SWEDISH KRONA (SEK)	31.43494	0	0
10	DANISH KRONES (DKK)	36.13649	1,860	67,214
11	SWISS FRANCS (SFR)	223.3996	0	0
12	KUWAITI DINARS	727.2404	19,714	14,336,817
	GRAND TOTAL			260,761,566

**STATEMENT OF PUBLIC DEBT  
EQUATED ANNUITY DEBENTURES 2012**

DESCRIPTION 1	AUTHORITY 2	DATE OF FIRST INSTALMENT 3	DATE OF FINAL INSTALMENT 4	DUE DATE OF INSTALMENT 5	AMOUNT OF LOAN 31-12-11 6	LOAN MADE IN 2012 7	AMOUNT OF LOAN 31-12-12 (8)=(6)+(7) 8	AMOUNT RE-PAID AT 31-12-11 9	AMOUNT RE-PAID IN 2012 10	AMOUNT RE-PAID AT 31-12-12 (11)=(9)+(10) 11	AMOUNT OUT-STANDING AT 31-12-11 (12)=(6)-(9) 12	AMOUNT OUT-STANDING AT 31-12-12 (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
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for \$25,000,000 Guyana Dollars Each E 01 - E 39	General Loan Act 74-04	15-Mar 2008	On Demand	1st April 1st October	975,000	-	975,000	-	975,000	975,000	975,000	-
<b>TOTAL</b>					<b>1,953,485</b>	<b>0</b>	<b>1,953,485</b>	<b>1,405</b>	<b>975,000</b>	<b>976,405</b>	<b>1,952,080</b>	<b>977,080</b>

**STATEMENT OF PUBLIC DEBT  
NON - INTEREST BEARING DEBENTURE 2012**

DESCRIPTION (1)	AMOUNT OF LOAN (2)	LOAN MADE IN 2012 (3)	AMOUNT OF LOAN AT 31 - 12 - 12 (4)=(2)+(3)	AMOUNT REPAID AT 31-12-11 (5)	AMOUNT REPAID IN 2012 (6)	AMOUNT REPAID AT 31-12-12 (7)=(5)+(6)	AMOUNT OUT- STANDING 31-12-11 (8)=(3)-(6)	AMOUNT OUT- STANDING 31-12-12 (9)=(4)-(7)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Non Interest Bearing Debenture ID 31/12/98 (91st Issue)	2,857,509	-	2,857,509	-	-	-	2,857,509	2,857,509
Non Interest Bearing Debenture ID 31/12/98 (93rd Issue)	4,892,539	-	4,892,539	-	-	-	4,892,539	4,892,539
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 31/12/02 (97th Issue)	2,578,508	-	2,578,508	-	-	-	2,578,508	2,578,508
Non Interest Bearing Debenture ID 31/12/03 (98th Issue)	102,504	-	102,504	-	-	-	102,504	102,504
Non Interest Bearing Debenture ID 31/12/94 (99th Issue)	4,091,091	-	4,091,091	-	-	-	4,091,091	4,091,091
Non Interest Bearing Debenture ID 29/12/95 (100th Issue)	7,151,884	-	7,151,884	-	-	-	7,151,884	7,151,884
Non Interest Bearing Debenture ID 31/12/96 (101st Issue)	849,472	-	849,472	-	-	-	849,472	849,472
Non Interest Bearing Debenture ID 31/12/96 (103rd Issue)	16,618	-	16,618	-	-	-	16,618	16,618
Non Interest Bearing Debenture ID 31/12/11 (104th Issue)	252,192	-	252,192	-	-	-	252,192	252,192
<b>TOTAL</b>	<b>40,210,997</b>	<b>-</b>	<b>40,210,997</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,210,997</b>	<b>40,210,997</b>

**STATEMENT OF PUBLIC DEBT  
INTERNAL - UNFUNDED  
VARIABLE INTEREST RATES DEBENTURES 2012**

DESCRIPTION 1	AUTH- ORITY 2	DATE OF FIRST INSTAL- MENT 3	AMOUNT OF LOAN 6	LOAN MADE IN 2012 7	AMOUNT OF LOAN 31-12-12 (8)=(6)+(7)	AMOUNT REPAID AT 31-12-11 9	AMOUNT REPAID IN 2012 10	AMOUNT REPAID AT 31-12-12 (11)=(9)+(10)	AMOUNT OUT- STANDING AT 31-12-2011 (12)=(6)-(9)	AMOUNT OUT- STANDING AT 31-12-12 (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 2012 - UNFUNDED**

DESCRIPTION 1	CURRENCY LOAN 2	DATE OF FINAL INSTAL- MENT 3	ORIGINAL OF LOAN AMOUNT 4	AMOUNT OF 31-12-11 LOAN 5	LOAN MADE IN 2012 6	AMOUNT OF 31-12-12 LOAN 7=(5)+(6)	AMOUNT RE-PAID AT 31-12-11 8	AMOUNT RE-PAID IN 2012 9	AMOUNT RE-PAID 31-12-12 AT 10=(8)+(9)	AMOUNT OUT- AT 31-12-11 STANDING 11=(5)-(8)	AMOUNT OUT- AT 31-12-12 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 1,617	\$`000 170	\$`000 1,787	\$`000 2,383	\$`000 2,213	\$`000 452,559
<b>TOTAL</b>												452,559

**STATEMENT OF PUBLIC DEBT  
TREASURY BILLS OUTSTANDING FOR 2012**

DATE OF ISSUE	ISSUE NO.	DESCRIPTION	SUBSCRIBED AMOUNT	FACE VALUE
			G\$ ' 000	G\$ ' 000
		<u>91 Days</u>		
14.12.2012	598	Treasury Bill issued in 2012	3,487,350	3,500,000
		Sub-Total	----- 3,487,350	----- 3,500,000
16.11.2012	K 122	Treasury Bill issued in 2012	549,099	551,210
21.12.2012	K 123	Treasury Bill issued in 2012	444,087	445,700
		Sub-Total	----- 993,186	----- 996,910
		Total (91 days & K Series)	----- 4,480,536	----- 4,496,910
		<u>182-365 Days</u>		
182		Treasury Bill# A 242	3,965,755	4,000,000
		Treasury Bill# A 243	251,280	253,450
		Sub-Total	----- 4,217,035	----- 4,253,450
365	12.1.2012	Treasury Bill# B 373	3,355,647	3,435,150
C/F			----- 7,572,682	----- 7,688,600

DATE OF ISSUE	ISSUE NO.	DESCRIPTION	SUBSCRIBED AMOUNT	FACE VALUE
			G\$ ' 000	G\$ ' 000
B/F			7,572,682	7,688,600
	27.01.2012	Treasury Bill# B 374	3,749,777	3,839,700
	03.02.2012	Treasury Bill# B 375	4,889,680	5,000,000
	10.02.2012	Treasury Bill# B 376	254,280	260,000
	17.02.2012	Treasury Bill# B 377	4,894,679	5,000,000
	02.03.2012	Treasury Bill# B 378	5,876,420	6,000,000
	20.04.2012	Treasury Bill# B 379	3,920,648	4,000,000
	25.05.2012	Treasury Bill# B 380	3,443,513	3,513,000
	01.06.2012	Treasury Bill# B 381	5,891,115	6,000,000
	08.06.2012	Treasury Bill# B 382	458,891	467,350
	27.07.2012	Treasury Bill# B 383	6,863,641	7,000,000
	03.08.2012	Treasury Bill# B 384	4,904,585	5,000,000
	10.08.2012	Treasury Bill# B 385	3,436,543	3,500,000
	17.08.2012	Treasury Bill# B 386	3,927,543	4,000,000
	14.09.2012	Treasury Bill# B 387	6,383,930	6,500,000
	25.10.2012	Treasury Bill# B 388	5,895,928	6,000,000
	23.11.2012	Treasury Bill# B 389	3,933,872	4,000,000
	14.12.2012	Treasury Bill# B 390	5,773,527	5,863,200
		Sub-Total	74,498,572	75,943,250
		Total (182 & 365 days)	82,071,254	83,631,850
		Grand Total	86,551,790	88,128,760

**SCHEDULE OF ISSUANCE AND EXTINGUISHMENT OF ALL LOANS  
AS AT 31 DECEMBER 2012**

DESCRIPTION	AMOUNT	AMOUNT	LOANS	TOTAL	AMOUNT	AMOUNT	BALANCE	
	OF	OUTSTANDING	MADE	(2)+(3)=(4)	REPAID	WRITTEN	OUTSTANDING	
	LOAN	AT 1.1.2012	DURING		DURING	OFF	AT 31.12.2012	
	(1)	(2)	(3)		(5)	(6)	(4)-(7)	
	(5)+(6)=(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	
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	0	6,952,929	0	0	6,952,929	
<b>TOTAL</b>	<b>8,227,231</b>	<b>7,937,375</b>	<b>0</b>	<b>7,937,375</b>	<b>0</b>	<b>0</b>	<b>7,937,375</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 2012**

Type of Deposit	Amount 2012	Amount 2011
	\$'000	\$'000
Dependents Pension Fund	591,315	482,908
Sugar Industry Welfare Committee	50,691	50,691
Sugar Industry Labour Welfare Fund	1,213,974	1,253,467
Sugar Industry Rehabilitation Fund	72,043	72,043
Sugar Industry Price Stabilization Fund	87,326	87,326
Miscellaneous	2,800,514	2,274,887
Total	4,815,863	4,221,322

Type of Advance	Amount 2012	Amount 2011
	\$'000	\$'000
Personal	837,166	670,955
Auto Advance	127,954	137,882
Guyana Gold Board	8,650,148	6,278,190
Imprest & Cash on Hand	893,059	741,641
Deposit Fund Advance Warrants	200,697	200,697
Crown Agents	388,741	375,638
Statutory and Other Bodies	1,554,456	1,554,456
Total	12,652,221	9,959,459

HON. DR. A. SINGH  
MINISTER OF FINANCE

COL. J. PERSAUD  
ACCOUNTANT GENERAL (ag.)

**SCHEDULE OF GOVERNMENT GUARANTEES  
AS AT 31 DECEMBER 2012**

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NAME OF GOVERNMENT AGENCY	LENDING AGENCY	OUTSTANDING LIABILITY AT 31.12.2012
		G\$'000
Guyana Transport Services Ltd.	Bank of India	45,022
Guyana Telecommunications Corporation	ITT World Comm. Inc.	169,047
TOTAL		----- 214,069 =====

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 2012**

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>		1,438,903	(387)	0	1,438,516	0	1,438,516	1,438,516	1,434,928	3,588	3,588
6111	Administrative	6,679	922	0	7,601	0	7,601	7,601	7,601	0	0
6113	Other Technical & Craft Skilled	2,862	174	0	3,036	0	3,036	3,036	3,036	0	0
6114	Clerical & Office Support	3,720	19	0	3,739	0	3,739	3,739	3,739	0	0
6115	Semi-Skilled Operatives & Unskilled	7,298	0	0	7,298	0	7,298	7,298	7,298	0	0
6116	Contracted Employees	37,970	0	0	37,970	0	37,970	37,970	37,970	0	0
6131	Other Direct Labour Costs	1,289	(948)	0	341	0	341	341	341	0	0
6133	Benefits & Allowances	2,573	(410)	0	2,163	0	2,163	2,163	2,160	3	3
6134	National Insurance	1,693	(144)	0	1,549	0	1,549	1,549	1,549	0	0
6221	Drugs & Medical Supplies	190	0	0	190	0	190	190	186	4	4
6222	Field Material & Supplies	200	0	0	200	0	200	200	199	1	1
6223	Office Materials and Supplies	6,500	0	0	6,500	0	6,500	6,500	6,492	8	8
6224	Print & Non-Print Materials	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6231	Fuel and Lubricants	33,000	10,700	0	43,700	0	43,700	43,700	43,700	0	0
6241	Rental of Buildings	19,954	3,000	0	22,954	0	22,954	22,954	22,917	37	37
6242	Maintenance of Buildings	20,000	(10,000)	0	10,000	0	10,000	10,000	10,000	0	0
6243	Janitorial & Cleaning Supplies	3,700	0	0	3,700	0	3,700	3,700	3,699	1	1
6255	Maintenance of Other Infrastructure	2,700	0	0	2,700	0	2,700	2,700	2,698	2	2
6261	Local Travel and Subsistence	1,200	(300)	0	900	0	900	900	874	26	26
6263	Postage Telex & Cablegrams	605	0	0	605	0	605	605	605	0	0
6264	Vehicle Spares & Service	22,000	0	0	22,000	0	22,000	22,000	21,995	5	5
6271	Telephone Charges	26,000	7,750	0	33,750	0	33,750	33,750	33,741	9	9
6272	Electricity Charges	109,070	(3,000)	0	106,070	0	106,070	106,070	106,069	1	1
6273	Water Charges	6,000	(1,000)	0	5,000	0	5,000	5,000	4,975	25	25
6281	Security Services	7,094	(1,700)	0	5,394	0	5,394	5,394	5,336	58	58
6282	Equipment Maintenance	5,590	(2,000)	0	3,590	0	3,590	3,590	3,569	21	21
6283	Cleaning & Extermination Services	7,500	(450)	0	7,050	0	7,050	7,050	7,042	8	8
6284	Other	66,200	(2,000)	0	64,200	0	64,200	64,200	64,133	67	67
6293	Refreshment and Meals	3,197	0	0	3,197	0	3,197	3,197	3,194	3	3
6294	Other	9,000	(1,000)	0	8,000	0	8,000	8,000	7,953	47	47
6302	Training (including Scholarships)	104,000	0	0	104,000	0	104,000	104,000	103,944	56	56
6321	Subsid & Cont to Local Org	918,719	0	0	918,719	0	918,719	918,719	915,513	3,206	3,206

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 2012**

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>		544,442	8,618	161,988	715,048	0	715,048	715,048	714,251	797	797
6113	Other Technical & Craft Skilled	588	0	0	588	0	588	588	588	0	0
6114	Clerical & Office Support	1,041	0	0	1,041	0	1,041	1,041	1,041	0	0
6115	Semi-Skilled Operatives & Unskilled	634	0	0	634	0	634	634	634	0	0
6116	Contracted Employees	296,959	8,617	0	305,576	0	305,576	305,576	305,576	0	0
6117	Temporary Employees	23,370	0	0	23,370	0	23,370	23,370	23,308	62	62
6131	Other Direct Labour Costs	98	0	0	98	0	98	98	97	1	1
6133	Benefits & Allowances	285	0	0	285	0	285	285	271	14	14
6134	National Insurance	148	0	0	148	0	148	148	143	5	5
6221	Drugs & Medical Supplies	30	0	0	30	0	30	30	28	2	2
6222	Field Material & Supplies	700	0	0	700	0	700	700	474	226	226
6223	Office Materials and Supplies	5,200	0	0	5,200	0	5,200	5,200	5,190	10	10
6224	Print & Non-Print Materials	2,900	247	0	3,147	0	3,147	3,147	3,089	58	58
6243	Janitorial & Cleaning Supplies	600	0	0	600	0	600	600	594	6	6
6261	Local Travel and Subsistence	7,078	(2,700)	0	4,378	0	4,378	4,378	4,356	22	22
6263	Postage Telex & Cablegram	150	(119)	0	31	0	31	31	31	0	0
6265	Other Transport, Travel & Post	9,700	(2,961)	0	6,739	0	6,739	6,739	6,628	111	111
6281	Security Services	28,845	2,919	0	31,764	0	31,764	31,764	31,671	93	93
6282	Equipment Maintenance	5,736	(1,077)	0	4,659	0	4,659	4,659	4,644	15	15
6283	Cleaning & Extermination Services	210	0	0	210	0	210	210	195	15	15
6284	Other	104,243	0	0	104,243	0	104,243	104,243	104,228	15	15
6291	National & Other Events	8,688	3,692	0	12,380	0	12,380	12,380	12,345	35	35
6293	Refreshment and Meals	16,000	0	0	16,000	0	16,000	16,000	15,926	74	74
6294	Other	31,239	0	161,988	193,227	0	193,227	193,227	193,194	33	33

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 2012**

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>		27,466	(8,230)	0	19,236	0	19,236	10,000	4,735	14,501	5,265
6116	Contracted Employees	8,730	(8,230)	0	500	0	500	0	0	500	0
6221	Drugs & Medical Supplies	0	0	0	0	0	0	0	0	0	0
6222	Field Material & Supplies	900	0	0	900	0	900	0	0	900	0
6223	Office Materials and Supplies	1,000	0	0	1,000	0	1,000	0	0	1,000	0
6224	Print & Non-Print Materials	3,600	0	0	3,600	0	3,600	0	0	3,600	0
6243	Janitorial & Cleaning Supplies	300	0	0	300	0	300	0	0	300	0
6261	Local Travel and Subsistence	1,000	0	0	1,000	0	1,000	0	0	1,000	0
6272	Electricity Charges	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	1,036	0	0	1,036	0	1,036	0	0	1,036	0
6284	Other	10,000	0	0	10,000	0	10,000	10,000	4,735	5,265	5,265
6291	National & Other Events	500	0	0	500	0	500	0	0	500	0
6293	Refreshment and Meals	400	0	0	400	0	400	0	0	400	0
6294	Other	0	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 2012**

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>		5,200,605	0	1,000,000	6,200,605	0	6,200,605	6,199,196	6,195,113	5,492	4,083
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	2,498	124	0	2,622	0	2,622	2,622	2,622	0	0
6115	Semi-Skilled Operatives & Unskilled	2,182	0	0	2,182	0	2,182	2,020	2,020	162	0
6116	Contracted Employees	17,922	(504)	0	17,418	0	17,418	16,309	16,309	1,109	0
6131	Other Direct Labour Costs	318	360	0	678	0	678	558	558	120	0
6133	Benefits & Allowances	343	20	0	363	0	363	363	363	0	0
6134	National Insurance	365	0	0	365	0	365	347	347	18	0
6221	Drugs & Medical Supplies	43	0	0	43	0	43	43	20	23	23
6222	Field Material & Supplies	45	0	0	45	0	45	45	44	1	1
6223	Office Materials and Supplies	1,682	(400)	0	1,282	0	1,282	1,282	1,158	124	124
6224	Print & Non-Print Materials	2,050	0	0	2,050	0	2,050	2,050	1,938	112	112
6231	Fuel and Lubricants	4,800	(1,350)	0	3,450	0	3,450	3,450	3,418	32	32
6242	Maintenance of Buildings	2,425	2,700	0	5,125	0	5,125	5,125	5,124	1	1
6243	Janitorial and Cleaning Supplies	500	120	0	620	0	620	620	577	43	43
6255	Maintenance of Other Infrastructure	1,250	105	0	1,355	0	1,355	1,355	1,354	1	1
6261	Local Travel and Subsistence	3,150	(200)	0	2,950	0	2,950	2,950	2,899	51	51
6263	Postage Telex & Cablegram	171	0	0	171	0	171	171	108	63	63
6264	Vehicle Spares and Service	2,961	395	0	3,356	0	3,356	3,356	2,889	467	467
6265	Other Transport, Travel & Postage	4,465	(2,200)	0	2,265	0	2,265	2,265	2,077	188	188
6271	Telephone Charges	3,903	0	0	3,903	0	3,903	3,903	3,613	290	290
6272	Electricity Charges	6,300	0	0	6,300	0	6,300	6,300	4,914	1,386	1,386
6273	Water Charges	900	0	0	900	0	900	900	900	0	0
6282	Equipment Maintenance	1,017	0	0	1,017	0	1,017	1,017	748	269	269
6283	Cleaning & Extermination Services	969	(120)	0	849	0	849	849	754	95	95
6284	Other	3,502	950	0	4,452	0	4,452	4,452	4,342	110	110
6291	National & Other Events	4,200	0	0	4,200	0	4,200	4,200	3,994	206	206
6293	Refreshment and Meals	2,644	0	0	2,644	0	2,644	2,644	2,023	621	621
6321	Subsid & Cont to Local Org	5,130,000	0	1,000,000	6,130,000	0	6,130,000	6,130,000	6,130,000	0	0

MR. B. BALRAM  
HEAD OF BUDGET AGENCY

**AGENCY 03 - MINISTRY OF FINANCE**  
**PROGRAMME 031 - MINISTRY ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		15,212,686	0	1,174,269	16,386,955	0	16,386,955	16,371,489	16,354,753	32,202	16,736
6111	Administrative	2,230	1,007	0	3,237	0	3,237	3,237	3,237	0	0
6112	Senior Technical	4,595	156	0	4,751	0	4,751	4,750	4,750	1	0
6113	Other Technical & Craft Skilled	9,915	892	0	10,807	0	10,807	10,806	10,806	1	0
6114	Clerical & Office Support	14,100	221	0	14,321	0	14,321	14,321	14,321	0	0
6115	Semi-Skilled Operatives & Unskilled	2,537	(224)	0	2,313	0	2,313	2,312	2,312	1	0
6116	Contracted Employees	139,795	96,585	0	236,380	0	236,380	230,539	230,539	5,841	0
6117	Temporary Employees	433	55	0	488	0	488	472	462	26	10
6131	Other Direct Labour Costs	163	29	0	192	0	192	192	192	0	0
6133	Benefits & Allowances	5,229	(1,520)	0	3,709	0	3,709	3,708	3,708	1	0
6134	National Insurance	2,292	224	0	2,516	0	2,516	2,516	2,516	0	0
6141	Revision of Wages & Salaries	3,741,637	0	0	3,741,637	0	3,741,637	3,741,637	3,741,637	0	0
6221	Drugs & Medical Supplies	360	0	0	360	0	360	360	325	35	35
6222	Field Material & Supplies	500	0	0	500	0	500	253	63	437	190
6223	Office Materials and Supplies	28,983	2,500	0	31,483	0	31,483	31,483	31,474	9	9
6224	Print & Non-Print Materials	7,663	0	0	7,663	0	7,663	7,663	6,442	1,221	1,221
6231	Fuel and Lubricants	14,333	500	0	14,833	0	14,833	14,833	14,798	35	35
6242	Maintenance of Buildings	21,200	3,000	0	24,200	0	24,200	24,200	23,149	1,051	1,051
6243	Janitorial and Cleaning Supplies	5,006	0	0	5,006	0	5,006	5,006	4,910	96	96
6255	Maintenance of Other Infrastructure	4,630	200	0	4,830	0	4,830	4,830	4,800	30	30
6261	Local Travel and Subsistence	7,000	0	0	7,000	0	7,000	7,000	6,895	105	105
6263	Postage Telex & Cablegram	660	115	0	775	0	775	775	774	1	1
6264	Vehicle Spares and Service	14,500	500	0	15,000	0	15,000	15,000	14,363	637	637
6271	Telephone Charges	14,903	(1,500)	0	13,403	0	13,403	13,403	10,669	2,734	2,734
6272	Electricity Charges	3,846,373	40,000	0	3,886,373	0	3,886,373	3,886,373	3,885,533	840	840
6273	Water Charges	300,000	0	0	300,000	0	300,000	300,000	300,000	0	0
6281	Security Services	29,062	(7,040)	0	22,022	0	22,022	19,180	17,575	4,447	1,605
6282	Equipment Maintenance	15,000	0	0	15,000	0	15,000	12,844	10,901	4,099	1,943
6283	Cleaning & Extermination Services	1,535	0	0	1,535	0	1,535	1,288	474	1,061	814
6284	Other	45,000	(29,000)	0	16,000	0	16,000	16,000	15,723	277	277
6291	National & Other Events	1,200	0	0	1,200	0	1,200	1,200	1,057	143	143
6293	Refreshment and Meals	6,600	0	0	6,600	0	6,600	6,600	5,356	1,244	1,244

**AGENCY 03 - MINISTRY OF FINANCE**  
**PROGRAMME 031 - MINISTRY ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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	8,554	1,725	0	10,279	0	10,279	10,279	7,886	2,393	2,393
6302	Training (including Scholarships)	9,000	0	0	9,000	0	9,000	9,000	8,999	1	1
6311	Rates and Taxes	162,085	0	0	162,085	0	162,085	157,972	157,972	4,113	0
6321	Subsid & Cont to Local Org	6,724,352	(108,425)	1,174,269	7,790,196	0	7,790,196	7,790,196	7,789,782	414	414
6322	Subsid & Cont to Intl Org	21,261	0	0	21,261	0	21,261	21,261	20,353	908	908

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 2012**

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>		3,345,591	0	0	3,345,591	0	3,345,591	3,339,766	3,330,182	15,409	9,584
6111	Administrative	28,503	(1,392)	0	27,111	0	27,111	27,111	27,111	0	0
6112	Senior Technical	2,340	0	0	2,340	0	2,340	2,340	2,340	0	0
6113	Other Technical & Craft Skilled	15,142	(400)	0	14,742	0	14,742	14,742	14,742	0	0
6114	Clerical & Office Support	13,050	(800)	0	12,250	0	12,250	12,250	12,250	0	0
6116	Contracted Employees	65,091	3,050	0	68,141	0	68,141	68,141	68,104	37	37
6117	Temporary Employees	1,124	120	0	1,244	0	1,244	1,244	1,244	0	0
6131	Other Direct Labour Costs	1,567	(561)	0	1,006	0	1,006	1,006	1,005	1	1
6133	Benefits & Allowances	5,763	305	0	6,068	0	6,068	6,068	6,067	1	1
6134	National Insurance	4,627	(322)	0	4,305	0	4,305	4,305	4,305	0	0
6221	Drugs & Medical Supplies	616	0	0	616	0	616	616	141	475	475
6222	Field Material & Supplies	400	0	0	400	0	400	400	8	392	392
6223	Office Materials and Supplies	14,500	0	0	14,500	0	14,500	14,500	14,500	0	0
6224	Print & Non-Print Materials	31,500	12,675	0	44,175	0	44,175	44,175	44,115	60	60
6231	Fuel and Lubricants	3,900	0	0	3,900	0	3,900	3,900	3,189	711	711
6243	Janitorial and Cleaning Supplies	2,850	0	0	2,850	0	2,850	2,850	2,051	799	799
6261	Local Travel and Subsistence	28,982	(21,000)	0	7,982	0	7,982	7,982	7,530	452	452
6262	Overseas Conf & Official Visits	270,000	74,000	0	344,000	0	344,000	344,000	343,431	569	569
6264	Vehicle Spares and Service	3,500	0	0	3,500	0	3,500	1,668	1,594	1,906	74
6271	Telephone Charges	1,000	0	0	1,000	0	1,000	308	19	981	289
6282	Equipment Maintenance	7,500	0	0	7,500	0	7,500	7,500	3,504	3,996	3,996
6284	Other	128,000	(25,000)	0	103,000	0	103,000	103,000	102,823	177	177
6291	National & Other Events	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	600	0	0	600	0	600	600	568	32	32
6294	Other	213,293	(40,000)	0	173,293	0	173,293	173,293	172,340	953	953
6302	Training (including Scholarships)	12,000	0	0	12,000	0	12,000	10,200	10,019	1,981	181
6331	Refunds of Revenues	10,000	0	0	10,000	0	10,000	8,499	8,114	1,886	385
6341	Non-Pensionable Employ	116,424	47,000	0	163,424	0	163,424	163,424	163,424	0	0
6342	Pension Increases	2,363,319	(47,675)	0	2,315,644	0	2,315,644	2,315,644	2,315,644	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 2012**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		813,592	5,720	41,200	860,512	0	860,512	859,133	857,731	2,781	1,402
6111	Administrative	50,125	(5,465)	0	44,660	0	44,660	44,034	44,034	626	0
6113	Other Technical & Craft Skilled	1,390	71	0	1,461	0	1,461	1,461	1,461	0	0
6114	Clerical & Office Support	8,737	141	0	8,878	0	8,878	8,878	8,878	0	0
6115	Semi-Skilled Operatives & Unskilled	3,291	(159)	0	3,132	0	3,132	3,132	3,132	0	0
6116	Contracted Employees	85,254	5,032	0	90,286	0	90,286	90,286	90,286	0	0
6117	Temporary Employees	2,225	380	0	2,605	0	2,605	2,605	2,605	0	0
6131	Other Direct Labour Costs	2,426	0	0	2,426	0	2,426	2,116	2,116	310	0
6133	Benefits & Allowances	6,406	0	0	6,406	0	6,406	6,213	6,213	193	0
6134	National Insurance	4,163	0	0	4,163	0	4,163	3,913	3,913	250	0
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6223	Office Materials and Supplies	12,000	(400)	0	11,600	0	11,600	11,600	11,599	1	1
6224	Print & Non-Print Materials	7,000	(700)	0	6,300	0	6,300	6,300	6,281	19	19
6231	Fuel and Lubricants	5,800	(620)	0	5,180	0	5,180	5,180	5,173	7	7
6241	Rental of Buildings	19,664	(3,782)	0	15,882	0	15,882	15,882	15,882	0	0
6242	Maintenance of Buildings	11,500	0	0	11,500	0	11,500	11,500	11,499	1	1
6243	Janitorial and Cleaning Supplies	3,500	(1,003)	0	2,497	0	2,497	2,497	2,497	0	0
6261	Local Travel and Subsistence	27,000	(4,270)	0	22,730	0	22,730	22,730	22,696	34	34
6263	Postage Telex & Cablegram	8,000	5,127	0	13,127	0	13,127	13,127	13,089	38	38
6264	Vehicle Spares and Service	4,500	1,767	0	6,267	0	6,267	6,267	6,267	0	0
6265	Other Transport, Travel & Postage	25,000	20,119	0	45,119	0	45,119	45,119	45,103	16	16
6271	Telephone Charges	14,000	(8,344)	0	5,656	0	5,656	5,656	5,656	0	0
6272	Electricity Charges	16,823	0	0	16,823	0	16,823	16,823	16,823	0	0
6273	Water Charges	6,700	0	0	6,700	0	6,700	6,700	6,700	0	0
6281	Security Services	15,192	(4,552)	0	10,640	0	10,640	10,640	10,575	65	65
6282	Equipment Maintenance	11,050	(3,494)	0	7,556	0	7,556	7,556	7,556	0	0
6283	Cleaning & Extermination Services	3,050	770	0	3,820	0	3,820	3,820	3,818	2	2
6284	Other	22,500	0	0	22,500	0	22,500	22,500	21,517	983	983
6291	National & Other Events	1,300	0	0	1,300	0	1,300	1,300	1,295	5	5
6293	Refreshment and Meals	6,500	(1,283)	0	5,217	0	5,217	5,217	5,217	0	0
6294	Other	37,000	14,989	0	51,989	0	51,989	51,989	51,758	231	231
6302	Training (including Scholarships)	1,500	1,216	0	2,716	0	2,716	2,716	2,716	0	0
6322	Subsid & Cont to Intl Org	389,696	(9,620)	41,200	421,276	0	421,276	421,276	421,276	0	0
6331	Refunds of Revenues	200	(200)	0	0	0	0	0	0	0	0

MS. E. HARPER  
HEAD OF BUDGET AGENCY

**AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS**  
**PROGRAMME 042 - FOREIGN RELATIONS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 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>		1,773,479	1	0	1,773,480	0	1,773,480	1,771,278	1,770,837	2,643	441
6111	Administrative	20,391	8,821	0	29,212	0	29,212	29,212	29,212	0	0
6113	Other Technical & Craft Skilled	130,726	12,953	0	143,679	0	143,679	143,679	143,679	0	0
6114	Clerical & Office Support	103,228	5,374	0	108,602	0	108,602	108,602	108,602	0	0
6115	Semi-Skilled Operatives & Unskilled	69,012	(2,519)	0	66,493	0	66,493	66,492	66,492	1	0
6116	Contracted Employees	373,000	(33,523)	0	339,477	0	339,477	339,477	339,477	0	0
6117	Temporary Employees	1,687	1,128	0	2,815	0	2,815	2,562	2,562	253	0
6131	Other Direct Labour Costs	31,529	(875)	0	30,654	0	30,654	28,720	28,720	1,934	0
6133	Benefits & Allowances	217,967	8,336	0	226,303	0	226,303	226,303	226,303	0	0
6134	National Insurance	1,685	305	0	1,990	0	1,990	1,990	1,990	0	0
6223	Office Materials and Supplies	12,000	(558)	0	11,442	0	11,442	11,442	11,442	0	0
6224	Print & Non-Print Materials	11,714	(2,955)	0	8,759	0	8,759	8,759	8,759	0	0
6231	Fuel and Lubricants	31,534	(2,637)	0	28,897	0	28,897	28,897	28,897	0	0
6241	Rental of Buildings	450,000	9,594	0	459,594	0	459,594	459,594	459,594	0	0
6242	Maintenance of Buildings	37,899	(9,594)	0	28,305	0	28,305	28,291	28,291	14	0
6243	Janitorial and Cleaning Supplies	9,000	(1,136)	0	7,864	0	7,864	7,864	7,864	0	0
6255	Maintenance of Other Infrastructure	1,615	(500)	0	1,115	0	1,115	1,115	1,115	0	0
6261	Local Travel and Subsistence	22,500	4,168	0	26,668	0	26,668	26,668	26,668	0	0
6263	Postage Telex & Cablegram	12,573	1,286	0	13,859	0	13,859	13,859	13,859	0	0
6264	Vehicle Spares and Service	22,381	2,214	0	24,595	0	24,595	24,595	24,401	194	194
6271	Telephone Charges	52,200	(1,357)	0	50,843	0	50,843	50,843	50,843	0	0
6272	Electricity Charges	27,000	(4,135)	0	22,865	0	22,865	22,865	22,865	0	0
6273	Water Charges	11,550	(3,877)	0	7,673	0	7,673	7,673	7,673	0	0
6281	Security Services	22,922	6,500	0	29,422	0	29,422	29,422	29,422	0	0
6282	Equipment Maintenance	14,363	(1,286)	0	13,077	0	13,077	13,077	13,077	0	0
6283	Cleaning & Extermination Services	7,443	0	0	7,443	0	7,443	7,443	7,443	0	0
6284	Other	18,000	5,000	0	23,000	0	23,000	23,000	23,000	0	0
6291	National & Other Events	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6293	Refreshment and Meals	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6294	Other	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
6322	Subsid & Cont to Intl Org	1,534	(693)	0	841	0	841	841	841	0	0
6311	Rates and Taxes	1,026	0	0	1,026	0	1,026	1,026	1,026	0	0
6331	Refunds of Revenues	500	(33)	0	467	0	467	467	220	247	247

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 2012**

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>		59,212	(5,721)	0	53,491	0	53,491	53,491	53,490	1	1
6111	Administrative	5,670	(16)	0	5,654	0	5,654	5,654	5,654	0	0
6112	Senior Technical	8,210	(630)	0	7,580	0	7,580	7,580	7,580	0	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	1,183	(54)	0	1,129	0	1,129	1,129	1,129	0	0
6115	Semi-Skilled Operatives & Unskilled	492	0	0	492	0	492	492	492	0	0
6116	Contracted Employees	11,978	752	0	12,730	0	12,730	12,730	12,730	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	1,671	(52)	0	1,619	0	1,619	1,619	1,618	1	1
6134	National Insurance	997	0	0	997	0	997	997	997	0	0
6223	Office Materials and Supplies	3,000	140	0	3,140	0	3,140	3,140	3,140	0	0
6224	Print & Non-Print Materials	2,200	138	0	2,338	0	2,338	2,338	2,338	0	0
6231	Fuel and Lubricants	1,100	(658)	0	442	0	442	442	442	0	0
6241	Rental of Buildings	920	(920)	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	1,520	150	0	1,670	0	1,670	1,670	1,670	0	0
6243	Janitorial and Cleaning Supplies	900	50	0	950	0	950	950	950	0	0
6261	Local Travel and Subsistence	2,400	100	0	2,500	0	2,500	2,500	2,500	0	0
6263	Postage Telex & Cablegram	150	0	0	150	0	150	150	150	0	0
6264	Vehicle Spares and Service	1,000	(200)	0	800	0	800	800	800	0	0
6271	Telephone Charges	3,172	0	0	3,172	0	3,172	3,172	3,172	0	0
6272	Electricity Charges	3,500	(3,500)	0	0	0	0	0	0	0	0
6273	Water Charges	600	0	0	600	0	600	600	600	0	0
6281	Security Services	1,301	(1,301)	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6283	Cleaning & Extermination Services	500	100	0	600	0	600	600	600	0	0
6293	Refreshment and Meals	3,300	180	0	3,480	0	3,480	3,480	3,480	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	0	0	0	0	0	0	0	0	0	0

MS. E. HARPER  
HEAD OF BUDGET AGENCY

**AGENCY 07 - PARLIAMENT OFFICE**  
**PROGRAMME 071 - NATIONAL ASSEMBLY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		817,954	0	8,500	826,454	0	826,454	826,450	812,441	14,013	14,009
6111	Administrative	13,992	477	0	14,469	0	14,469	14,469	14,469	0	0
6112	Senior Technical	2,742	137	0	2,879	0	2,879	2,878	2,878	1	0
6113	Other Technical & Craft Skilled	692	35	0	727	0	727	726	726	1	0
6114	Clerical & Office Support	7,061	129	0	7,190	0	7,190	7,190	7,190	0	0
6115	Semi-Skilled Operatives & Unskilled	4,791	(176)	0	4,615	0	4,615	4,614	4,614	1	0
6116	Contracted Employees	85,055	374	0	85,429	0	85,429	85,429	85,429	0	0
6131	Other Direct Labour Costs	7,735	(641)	0	7,094	0	7,094	7,093	7,093	1	0
6133	Benefits & Allowances	4,177	(294)	0	3,883	0	3,883	3,883	3,883	0	0
6134	National Insurance	2,308	(41)	0	2,267	0	2,267	2,267	2,267	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	106	24	24
6223	Office Materials and Supplies	16,000	1,000	0	17,000	0	17,000	17,000	17,000	0	0
6224	Print & Non-Print Materials	3,396	(1,000)	0	2,396	0	2,396	2,396	2,340	56	56
6231	Fuel and Lubricants	4,700	(1,900)	0	2,800	0	2,800	2,800	2,800	0	0
6242	Maintenance of Buildings	10,000	(1,667)	0	8,333	0	8,333	8,333	8,330	3	3
6243	Janitorial and Cleaning Supplies	3,300	0	0	3,300	0	3,300	3,300	3,299	1	1
6255	Maintenance of Other Infrastructure	2,850	264	0	3,114	0	3,114	3,114	3,114	0	0
6261	Local Travel and Subsistence	6,000	(160)	0	5,840	0	5,840	5,840	5,502	338	338
6263	Postage Telex & Cablegram	150	(100)	0	50	0	50	50	28	22	22
6264	Vehicle Spares and Service	7,500	(447)	0	7,053	0	7,053	7,053	7,053	0	0
6271	Telephone Charges	3,300	0	0	3,300	0	3,300	3,300	2,839	461	461
6272	Electricity Charges	21,165	0	0	21,165	0	21,165	21,165	21,165	0	0
6273	Water Charges	1,344	0	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	7,971	29	29
6283	Cleaning & Extermination Services	4,300	(1,220)	0	3,080	0	3,080	3,080	3,073	7	7
6284	Other	41,200	(1,641)	0	39,559	0	39,559	39,559	39,559	0	0
6292	Dietary	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	25,300	4,631	8,500	38,431	0	38,431	38,431	36,313	2,118	2,118
6294	Other	500	(60)	0	440	0	440	440	420	20	20
6302	Training (including Scholarships)	600	200	0	800	0	800	800	800	0	0
6321	Subsid & Cont to Intl Org	521,439	0	0	521,439	0	521,439	521,439	510,749	10,690	10,690
6322	Subsid & Cont to Intl Org	10,127	0	0	10,127	0	10,127	10,127	9,887	240	240

MR. S. ISAACS  
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 2012**

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>		49,452	0	0	49,452	0	49,452	48,316	46,935	2,517	1,381
6111	Administrative	11,203	30	0	11,233	0	11,233	11,233	11,233	0	0
6113	Other Technical & Craft Skilled	4,004	(615)	0	3,389	0	3,389	3,389	3,389	0	0
6114	Clerical & Office Support	1,928	(11)	0	1,917	0	1,917	1,644	1,644	273	0
6115	Semi-Skilled Operatives & Unskilled	982	50	0	1,032	0	1,032	1,032	1,032	0	0
6116	Contracted Employees	10,279	546	0	10,825	0	10,825	10,825	10,825	0	0
6131	Other Direct Labour Costs	1,766	0	0	1,766	0	1,766	1,273	1,273	493	0
6133	Benefits & Allowances	1,826	0	0	1,826	0	1,826	1,618	1,618	208	0
6134	National Insurance	1,356	0	0	1,356	0	1,356	1,194	1,194	162	0
6221	Drugs & Medical Supplies	30	0	0	30	0	30	30	30	0	0
6223	Office Materials and Supplies	1,790	0	0	1,790	0	1,790	1,790	1,790	0	0
6224	Print & Non-Print Materials	540	0	0	540	0	540	540	502	38	38
6231	Fuel and Lubricants	680	0	0	680	0	680	680	680	0	0
6242	Maintenance of Buildings	3,000	0	0	3,000	0	3,000	3,000	2,993	7	7
6243	Janitorial and Cleaning Supplies	399	0	0	399	0	399	399	399	0	0
6261	Local Travel and Subsistence	644	0	0	644	0	644	644	644	0	0
6263	Postage Telex & Cablegram	45	0	0	45	0	45	45	45	0	0
6264	Vehicle Spares and Service	240	200	0	440	0	440	440	428	12	12
6271	Telephone Charges	1,000	150	0	1,150	0	1,150	1,150	1,150	0	0
6272	Electricity Charges	3,120	(480)	0	2,640	0	2,640	2,640	1,485	1,155	1,155
6281	Security Services	517	0	0	517	0	517	517	423	94	94
6282	Equipment Maintenance	810	0	0	810	0	810	810	792	18	18
6283	Cleaning & Extermination Services	685	0	0	685	0	685	685	634	51	51
6284	Other	620	0	0	620	0	620	620	617	3	3
6293	Refreshment and Meals	1,850	130	0	1,980	0	1,980	1,980	1,978	2	2
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 2012**

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>		71,818	0	0	71,818	0	71,818	71,522	69,201	2,617	2,321
6111	Administrative	6,709	0	0	6,709	0	6,709	6,709	6,709	0	0
6113	Other Technical & Craft Skilled	2,592	0	0	2,592	0	2,592	2,592	2,592	0	0
6114	Clerical & Office Support	6,616	9	0	6,625	0	6,625	6,625	6,625	0	0
6115	Semi-Skilled Operatives & Unskilled	1,965	83	0	2,048	0	2,048	2,048	2,048	0	0
6116	Contracted Employees	22,689	0	0	22,689	0	22,689	22,689	22,689	0	0
6131	Other Direct Labour Costs	385	(8)	0	377	0	377	377	377	0	0
6133	Benefits & Allowances	1,641	(84)	0	1,557	0	1,557	1,557	1,557	0	0
6134	National Insurance	1,318	0	0	1,318	0	1,318	1,318	1,318	0	0
6221	Drugs & Medical Supplies	90	0	0	90	0	90	90	90	0	0
6222	Field Material & Supplies	267	0	0	267	0	267	267	267	0	0
6223	Office Materials and Supplies	2,780	0	0	2,780	0	2,780	2,780	2,780	0	0
6224	Print & Non-Print Materials	770	0	0	770	0	770	770	763	7	7
6231	Fuel and Lubricants	1,300	0	0	1,300	0	1,300	1,300	1,154	146	146
6242	Maintenance of Buildings	4,500	0	0	4,500	0	4,500	4,500	3,280	1,220	1,220
6243	Janitorial and Cleaning Supplies	520	0	0	520	0	520	520	520	0	0
6255	Maintenance of Other Infrastructure	1,300	0	0	1,300	0	1,300	1,004	966	334	38
6261	Local Travel and Subsistence	2,677	(420)	0	2,257	0	2,257	2,257	2,216	41	41
6263	Postage Telex & Cablegram	30	0	0	30	0	30	30	18	12	12
6264	Vehicle Spares and Service	800	0	0	800	0	800	800	616	184	184
6271	Telephone Charges	900	420	0	1,320	0	1,320	1,320	1,320	0	0
6272	Electricity Charges	300	0	0	300	0	300	300	100	200	200
6273	Water Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6281	Security Services	2,650	0	0	2,650	0	2,650	2,650	2,273	377	377
6282	Equipment Maintenance	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6283	Cleaning & Extermination Services	185	0	0	185	0	185	185	177	8	8
6284	Other	2,284	0	0	2,284	0	2,284	2,284	2,280	4	4
6291	National & Other Events	50	0	0	50	0	50	50	39	11	11
6293	Refreshment and Meals	3,100	0	0	3,100	0	3,100	3,100	3,099	1	1
6294	Other	500	0	0	500	0	500	500	475	25	25
6322	Subsid & Cont to Intl Org	300	0	0	300	0	300	300	253	47	47

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 2012**

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>		1,163,765	0	0	1,163,765	0	1,163,765	1,100,862	1,056,242	107,523	44,620
6111	Administrative	9,641	971	0	10,612	0	10,612	10,612	10,612	0	0
6112	Senior Technical	14,840	1,588	0	16,428	0	16,428	16,428	16,428	0	0
6113	Other Technical & Craft Skilled	21,023	(2,160)	0	18,863	0	18,863	18,863	18,863	0	0
6114	Clerical & Office Support	159,104	295	0	159,399	0	159,399	159,399	159,393	6	6
6115	Semi-Skilled Operatives & Unskilled	21,946	0	0	21,946	0	21,946	21,946	21,946	0	0
6116	Contracted Employees	236,582	(1,439)	0	235,143	0	235,143	235,143	235,079	64	64
6131	Other Direct Labour Costs	4,752	269	0	5,021	0	5,021	5,021	5,021	0	0
6133	Benefits & Allowances	15,950	476	0	16,426	0	16,426	16,426	16,426	0	0
6134	National Insurance	16,694	0	0	16,694	0	16,694	16,694	16,694	0	0
6221	Drugs & Medical Supplies	1,000	0	0	1,000	0	1,000	1,000	310	690	690
6222	Field Material & Supplies	30,973	(5,500)	0	25,473	0	25,473	12,442	6,055	19,418	6,387
6223	Office Materials and Supplies	90,868	(13,384)	0	77,484	0	77,484	56,084	49,003	28,481	7,081
6224	Print & Non-Print Materials	14,499	0	0	14,499	0	14,499	11,571	8,028	6,471	3,543
6231	Fuel and Lubricants	18,000	1,600	0	19,600	0	19,600	19,600	18,806	794	794
6241	Rental of Buildings	44,280	11,384	0	55,664	0	55,664	54,574	53,208	2,456	1,366
6242	Maintenance of Buildings	5,000	2,000	0	7,000	0	7,000	7,000	6,084	916	916
6243	Janitorial and Cleaning Supplies	1,500	0	0	1,500	0	1,500	1,500	413	1,087	1,087
6255	Maintenance of Other Infrastructure	3,050	0	0	3,050	0	3,050	3,050	2,101	949	949
6261	Local Travel and Subsistence	40,000	(10,000)	0	30,000	0	30,000	26,308	20,936	9,064	5,372
6263	Postage Telex & Cablegram	1,503	0	0	1,503	0	1,503	530	42	1,461	488
6264	Vehicle Spares and Service	18,185	0	0	18,185	0	18,185	15,380	11,730	6,455	3,650
6265	Other Transport, Travel & Postage	35,000	12,000	0	47,000	0	47,000	47,000	41,736	5,264	5,264
6271	Telephone Charges	16,000	0	0	16,000	0	16,000	12,042	9,173	6,827	2,869
6272	Electricity Charges	41,070	0	0	41,070	0	41,070	32,692	32,272	8,798	420
6273	Water Charges	7,380	500	0	7,880	0	7,880	7,880	7,867	13	13
6281	Security Services	112,450	21,200	0	133,650	0	133,650	133,650	133,518	132	132
6282	Equipment Maintenance	12,855	0	0	12,855	0	12,855	8,207	7,883	4,972	324
6283	Cleaning & Extermination Services	4,700	0	0	4,700	0	4,700	4,700	3,021	1,679	1,679
6284	Other	110,000	(22,800)	0	87,200	0	87,200	87,200	86,291	909	909
6293	Refreshment and Meals	6,000	0	0	6,000	0	6,000	6,000	5,890	110	110
6294	Other	45,200	0	0	45,200	0	45,200	45,200	44,776	424	424
6302	Training (including Scholarships)	3,720	3,000	0	6,720	0	6,720	6,720	6,637	83	83

MR. C. BENN  
HEAD OF BUDGET AGENCY



**AGENCY 11 - GUYANA ELECTIONS COMMISSION  
PROGRAMME 112 - ELECTIONS ADMINISTRATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		1,586,243	0	0	1,586,243	0	1,586,243	40,145	9,630	1,576,613	30,515
6221	Drugs & Medical Supplies	607	0	0	607	0	607	0	0	607	0
6222	Field Material & Supplies	28,198	0	0	28,198	0	28,198	0	0	28,198	0
6223	Office Materials and Supplies	47,313	0	0	47,313	0	47,313	486	486	46,827	0
6224	Print & Non-Print Materials	112,790	0	0	112,790	0	112,790	1,555	698	112,092	857
6231	Fuel and Lubricants	45,957	0	0	45,957	0	45,957	330	330	45,627	0
6241	Rental of Buildings	5,540	0	0	5,540	0	5,540	490	240	5,300	250
6243	Janitorial and Cleaning Supplies	1,545	0	0	1,545	0	1,545	0	0	1,545	0
6261	Local Travel and Subsistence	67,743	0	0	67,743	0	67,743	0	0	67,743	0
6263	Postage Telex & Cablegram	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares and Service	0	0	0	0	0	0	0	0	0	0
6265	Other Transport, Travel & Postage	46,389	0	0	46,389	0	46,389	2,085	1,942	44,447	143
6271	Telephone Charges	7,441	0	0	7,441	0	7,441	0	0	7,441	0
6272	Electricity Charges	612	0	0	612	0	612	345	0	612	345
6273	Water Charges	0	0	0	0	0	0	0	0	0	0
6281	Security Services	65,020	0	0	65,020	0	65,020	2,122	1,977	63,043	145
6282	Equipment Maintenance	2,168	0	0	2,168	0	2,168	0	0	2,168	0
6283	Cleaning & Extermination Services	2,880	0	0	2,880	0	2,880	0	0	2,880	0
6284	Other	104,074	0	0	104,074	0	104,074	5,571	3,853	100,221	1,718
6293	Refreshment and Meals	53,737	0	0	53,737	0	53,737	27,161	104	53,633	27,057
6294	Other	902,764	0	0	902,764	0	902,764	0	0	902,764	0
6302	Training (including Scholarships)	91,465	0	0	91,465	0	91,465	0	0	91,465	0

MR. C. BENN  
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 2012**

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>		84,716	3,308	0	88,024	0	88,024	88,023	87,970	54	53
6112	Senior Technical	0	940	0	940	0	940	940	940	0	0
6113	Other Technical & Craft Skill	0	430	0	430	0	430	430	430	0	0
6114	Clerical & Office Support	598	0	0	598	0	598	598	598	0	0
6116	Contracted Employees	30,602	0	0	30,602	0	30,602	30,602	30,602	0	0
6131	Other Direct Labour Costs	112	0	0	112	0	112	112	112	0	0
6133	Benefits & Allowances	50	0	0	50	0	50	50	50	0	0
6134	National Insurance	47	95	0	142	0	142	142	142	0	0
6221	Drugs & Medical Supplies	120	0	0	120	0	120	120	120	0	0
6222	Field Material & Supplies	185	0	0	185	0	185	185	185	0	0
6223	Office Materials and Supplies	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6224	Print & Non-Print Materials	1,309	542	0	1,851	0	1,851	1,851	1,850	1	1
6231	Fuel and Lubricants	4,900	1,593	0	6,493	0	6,493	6,492	6,492	1	0
6241	Rental of Buildings	531	(531)	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	500	250	0	750	0	750	750	750	0	0
6243	Janitorial and Cleaning Supplies	200	0	0	200	0	200	200	200	0	0
6261	Local Travel and Subsistence	6,000	0	0	6,000	0	6,000	6,000	5,999	1	1
6263	Postage Telex & Cablegram	10	0	0	10	0	10	10	10	0	0
6264	Vehicle Spares and Service	2,276	846	0	3,122	0	3,122	3,122	3,122	0	0
6265	Other Transport, Travel & Postage	22,000	(988)	0	21,012	0	21,012	21,012	20,962	50	50
6271	Telephone Charges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6272	Electricity Charges	420	131	0	551	0	551	551	551	0	0
6281	Security Services	9,241	0	0	9,241	0	9,241	9,241	9,241	0	0
6282	Equipment Maintenance	700	0	0	700	0	700	700	700	0	0
6283	Cleaning & Extermination Services	170	0	0	170	0	170	170	170	0	0
6284	Other	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	440	0	0	440	0	440	440	440	0	0
6294	Other	105	0	0	105	0	105	105	104	1	1

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 2012**

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>		45,891	(1,117)	0	44,774	0	44,774	44,769	44,762	12	7
6111	Administrative	6,003	(714)	0	5,289	0	5,289	5,289	5,289	0	0
6113	Other Technical & Craft Skilled	0	62	0	62	0	62	62	62	0	0
6114	Clerical & Office Support	4,266	(62)	0	4,204	0	4,204	4,204	4,204	0	0
6115	Semi-Skilled Operatives & Unskilled	983	0	0	983	0	983	983	983	0	0
6116	Contracted Employees	11,172	(94)	0	11,078	0	11,078	11,078	11,078	0	0
6131	Other Direct Labour Costs	153	(62)	0	91	0	91	91	91	0	0
6133	Benefits & Allowances	946	59	0	1,005	0	1,005	1,005	1,005	0	0
6134	National Insurance	885	(56)	0	829	0	829	829	829	0	0
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	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	700	0	0
6224	Print & Non-Print Materials	400	0	0	400	0	400	400	399	1	1
6231	Fuel and Lubricants	1,320	0	0	1,320	0	1,320	1,320	1,320	0	0
6242	Maintenance of Buildings	5,000	(250)	0	4,750	0	4,750	4,750	4,749	1	1
6243	Janitorial and Cleaning Supplies	240	0	0	240	0	240	240	240	0	0
6255	Maintenance of Other Infrastructure	500	0	0	500	0	500	500	500	0	0
6261	Local Travel and Subsistence	220	0	0	220	0	220	220	220	0	0
6263	Postage Telex & Cablegram	10	0	0	10	0	10	5	5	5	0
6264	Vehicle Spares and Service	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6271	Telephone Charges	990	0	0	990	0	990	990	990	0	0
6272	Electricity Charges	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
6273	Water Charges	200	0	0	200	0	200	200	200	0	0
6281	Security Services	4,817	0	0	4,817	0	4,817	4,817	4,817	0	0
6282	Equipment Maintenance	990	0	0	990	0	990	990	990	0	0
6283	Cleaning & Extermination Services	220	0	0	220	0	220	220	220	0	0
6284	Other	686	0	0	686	0	686	686	686	0	0
6291	National & Other Events	500	0	0	500	0	500	500	495	5	5
6293	Refreshment and Meals	300	0	0	300	0	300	300	300	0	0
6294	Other	100	0	0	100	0	100	100	100	0	0

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 2012**

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>		147,881	(2,193)	0	145,688	0	145,688	145,687	145,437	251	250
6111	Administrative	8,953	1,049	0	10,002	0	10,002	10,002	10,002	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	10,109	(1,923)	0	8,186	0	8,186	8,186	8,186	0	0
6131	Other Direct Labour Costs	479	0	0	479	0	479	478	478	1	0
6133	Benefits & Allowances	874	113	0	987	0	987	987	987	0	0
6134	National Insurance	532	161	0	693	0	693	693	693	0	0
6211	Expenses Specific to Agency	89,802	(673)	0	89,129	0	89,129	89,129	89,129	0	0
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6222	Field Material & Supplies	60	0	0	60	0	60	60	60	0	0
6223	Office Materials and Supplies	280	0	0	280	0	280	280	280	0	0
6224	Print & Non-Print Materials	1,500	2,000	0	3,500	0	3,500	3,500	3,500	0	0
6231	Fuel and Lubricants	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6243	Janitorial and Cleaning Supplies	250	0	0	250	0	250	250	250	0	0
6261	Local Travel and Subsistence	490	0	0	490	0	490	490	474	16	16
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares and Service	100	0	0	100	0	100	100	100	0	0
6271	Telephone Charges	800	0	0	800	0	800	800	800	0	0
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	450	0	0	450	0	450	450	450	0	0
6283	Cleaning & Extermination Services	30	0	0	30	0	30	30	30	0	0
6284	Other	15,927	(3,593)	0	12,334	0	12,334	12,334	12,334	0	0
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	80	0	0
6294	Other	600	0	0	600	0	600	600	595	5	5
6302	Training (including Scholarships)	10,000	673	0	10,673	0	10,673	10,673	10,444	229	229
6312	Subventions to Local Authorities	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6322	Subsid & Cont to Intl Org	500	0	0	500	0	500	500	500	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 2012**

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>		632,396	0	0	632,396	0	632,396	629,004	628,685	3,711	319
6111	Administrative	6,326	(15)	0	6,311	0	6,311	6,311	6,311	0	0
6112	Senior Technical	1,412	71	0	1,483	0	1,483	1,483	1,483	0	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	3,416	539	0	3,955	0	3,955	3,955	3,955	0	0
6115	Semi-Skilled Operatives & Unskilled	2,764	(271)	0	2,493	0	2,493	2,493	2,493	0	0
6116	Contracted Employees	57,796	(566)	0	57,230	0	57,230	54,528	54,528	2,702	0
6117	Temporary Employees	1,851	0	0	1,851	0	1,851	1,624	1,624	227	0
6131	Other Direct Labour Costs	396	66	0	462	0	462	462	457	5	5
6133	Benefits & Allowances	1,500	176	0	1,676	0	1,676	1,660	1,652	24	8
6134	National Insurance	1,110	0	0	1,110	0	1,110	982	982	128	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	2,000	0	0
6224	Print & Non-Print Materials	893	0	0	893	0	893	893	859	34	34
6231	Fuel and Lubricants	4,175	5,700	0	9,875	0	9,875	9,875	9,875	0	0
6242	Maintenance of Buildings	3,000	0	0	3,000	0	3,000	3,000	2,991	9	9
6243	Janitorial and Cleaning Supplies	900	0	0	900	0	900	900	900	0	0
6255	Maintenance of Other Infrastructure	160	0	0	160	0	160	160	160	0	0
6261	Local Travel and Subsistence	4,764	0	0	4,764	0	4,764	4,764	4,762	2	2
6263	Postage Telex & Cablegram	240	(104)	0	136	0	136	136	131	5	5
6264	Vehicle Spares and Service	2,448	156	0	2,604	0	2,604	2,604	2,602	2	2
6271	Telephone Charges	2,976	(1,200)	0	1,776	0	1,776	1,776	1,776	0	0
6272	Electricity Charges	3,948	1,400	0	5,348	0	5,348	5,348	5,348	0	0
6273	Water Charges	1,440	0	0	1,440	0	1,440	1,440	1,440	0	0
6281	Security Services	10,609	2,066	0	12,675	0	12,675	12,675	12,674	1	1
6282	Equipment Maintenance	2,123	(556)	0	1,567	0	1,567	1,567	1,566	1	1
6283	Cleaning & Extermination Services	360	34	0	394	0	394	394	393	1	1
6284	Other	1,790	(450)	0	1,340	0	1,340	1,021	1,001	339	20
6291	National & Other Events	475	0	0	475	0	475	475	475	0	0
6293	Refreshment and Meals	830	0	0	830	0	830	830	830	0	0
6294	Other	2,408	0	0	2,408	0	2,408	2,408	2,307	101	101
6302	Training (including Scholarships)	507,254	(7,046)	0	500,208	0	500,208	500,208	500,079	129	129
6322	Subsid & Cont to Intl Org	2,970	0	0	2,970	0	2,970	2,970	2,969	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 2012**

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>		385,279	0	0	385,279	0	385,279	369,439	357,368	27,911	12,071
6111	Administrative	6,341	(98)	0	6,243	0	6,243	6,243	6,243	0	0
6112	Senior Technical	1,736	(682)	0	1,054	0	1,054	1,054	1,054	0	0
6113	Other Technical & Craft Skilled	783	0	0	783	0	783	783	783	0	0
6115	Semi-Skilled Operatives & Unskilled	5,099	102	0	5,201	0	5,201	5,201	5,201	0	0
6116	Contracted Employees	76,775	665	0	77,440	0	77,440	77,440	77,440	0	0
6131	Other Direct Labour Costs	53	(18)	0	35	0	35	35	35	0	0
6133	Benefits & Allowances	1,081	(3)	0	1,078	0	1,078	1,078	1,078	0	0
6134	National Insurance	970	34	0	1,004	0	1,004	1,004	1,004	0	0
6221	Drugs & Medical Supplies	255	0	0	255	0	255	255	245	10	10
6222	Field Material & Supplies	200	0	0	200	0	200	200	169	31	31
6223	Office Materials and Supplies	2,500	0	0	2,500	0	2,500	2,500	2,427	73	73
6224	Print & Non-Print Materials	1,100	350	0	1,450	0	1,450	1,350	1,349	101	1
6231	Fuel and Lubricants	16,315	0	0	16,315	0	16,315	16,215	16,212	103	3
6241	Rental of Buildings	2,720	(2,600)	0	120	0	120	120	60	60	60
6242	Maintenance of Buildings	6,800	584	0	7,384	0	7,384	7,384	7,381	3	3
6243	Janitorial and Cleaning Supplies	2,000	0	0	2,000	0	2,000	2,000	1,994	6	6
6255	Maintenance of Other Infrastructure	3,000	(584)	0	2,416	0	2,416	2,021	1,836	580	185
6261	Local Travel and Subsistence	11,893	0	0	11,893	0	11,893	10,119	9,879	2,014	240
6263	Postage Telex & Cablegram	75	0	0	75	0	75	75	0	75	75
6264	Vehicle Spares and Service	6,800	4,682	0	11,482	0	11,482	11,482	11,441	41	41
6265	Other Transport, Travel & Postage	40,000	0	0	40,000	0	40,000	26,529	25,801	14,199	728
6271	Telephone Charges	3,700	1,450	0	5,150	0	5,150	5,150	5,147	3	3
6272	Electricity Charges	11,848	(2,500)	0	9,348	0	9,348	9,348	9,006	342	342
6273	Water Charges	1,722	0	0	1,722	0	1,722	1,722	1,722	0	0
6281	Security Services	17,600	(350)	0	17,250	0	17,250	17,250	16,756	494	494
6282	Equipment Maintenance	2,000	0	0	2,000	0	2,000	2,000	1,874	126	126
6283	Cleaning & Extermination Services	3,000	0	0	3,000	0	3,000	3,000	2,838	162	162
6284	Other	6,123	0	0	6,123	0	6,123	6,123	5,437	686	686
6291	National & Other Events	31,000	0	0	31,000	0	31,000	31,000	30,870	130	130
6292	Dietary	28,000	(782)	0	27,218	0	27,218	27,218	27,206	12	12
6293	Refreshment and Meals	1,400	400	0	1,800	0	1,800	1,800	1,745	55	55
6294	Other	2,848	0	0	2,848	0	2,848	2,848	2,828	20	20
6302	Training (including Scholarships)	76,600	0	0	76,600	0	76,600	76,600	70,497	6,103	6,103
6321	Subsid & Cont to Local Org	12,942	(650)	0	12,292	0	12,292	12,292	9,810	2,482	2,482

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 2012**

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>		6,709,398	5,254	449,000	7,163,652	0	7,163,652	7,163,372	7,163,191	461	181
6111	Administrative	9,042	1,331	0	10,373	0	10,373	10,373	10,370	3	3
6112	Senior Technical	4,952	(401)	0	4,551	0	4,551	4,551	4,551	0	0
6113	Other Technical & Craft Skilled	4,595	916	0	5,511	0	5,511	5,511	5,511	0	0
6114	Clerical & Office Support	11,696	(2,759)	0	8,937	0	8,937	8,937	8,937	0	0
6115	Semi-Skilled Operatives & Unskilled	2,460	(123)	0	2,337	0	2,337	2,337	2,337	0	0
6116	Contracted Employees	125,912	5,372	0	131,284	0	131,284	131,284	131,254	30	30
6117	Temporary Employees	6,691	2,000	0	8,691	0	8,691	8,482	8,338	353	144
6131	Other Direct Labour Costs	647	(440)	0	207	0	207	207	207	0	0
6133	Benefits & Allowances	3,331	(483)	0	2,848	0	2,848	2,848	2,848	0	0
6134	National Insurance	2,560	(159)	0	2,401	0	2,401	2,401	2,397	4	4
6221	Drugs & Medical Supplies	133	0	0	133	0	133	133	133	0	0
6222	Field Material & Supplies	200	0	0	200	0	200	200	200	0	0
6223	Office Materials and Supplies	4,721	(1,000)	0	3,721	0	3,721	3,721	3,721	0	0
6224	Print & Non-Print Materials	5,324	0	0	5,324	0	5,324	5,324	5,324	0	0
6231	Fuel and Lubricants	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6242	Maintenance of Buildings	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6243	Janitorial and Cleaning Supplies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6255	Maintenance of Other Infrastructure	5,500	(3,024)	0	2,476	0	2,476	2,476	2,476	0	0
6261	Local Travel and Subsistence	8,000	(1)	0	7,999	0	7,999	7,999	7,999	0	0
6263	Postage Telex & Cablegram	100	(78)	0	22	0	22	22	22	0	0
6264	Vehicle Spares and Service	4,000	(2)	0	3,998	0	3,998	3,998	3,998	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	3,000	941	0	3,941	0	3,941	3,941	3,941	0	0
6272	Electricity Charges	15,000	(135)	0	14,865	0	14,865	14,865	14,865	0	0
6273	Water Charges	1,013	0	0	1,013	0	1,013	1,013	1,013	0	0
6281	Security Services	12,500	(58)	0	12,442	0	12,442	12,442	12,442	0	0
6282	Equipment Maintenance	3,300	(1)	0	3,299	0	3,299	3,299	3,299	0	0
6283	Cleaning & Extermination Services	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6284	Other	4,959	(2)	0	4,957	0	4,957	4,957	4,957	0	0
6291	National & Other Events	1,000	(6)	0	994	0	994	994	994	0	0
6293	Refreshment and Meals	4,000	(1)	0	3,999	0	3,999	3,999	3,999	0	0
6294	Other	10,500	0	0	10,500	0	10,500	10,500	10,500	0	0
6302	Training (including Scholarships)	300	0	0	300	0	300	300	300	0	0
6321	Subsid & Cont to Local Org	6,374,645	3,367	449,000	6,827,012	0	6,827,012	6,826,941	6,826,941	71	0
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 2012**

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>		103,316	(1,605)	0	101,711	0	101,711	101,711	101,363	348	348
6111	Administrative	2,778	0	0	2,778	0	2,778	2,778	2,778	0	0
6112	Senior Technical	3,505	0	0	3,505	0	3,505	3,505	3,505	0	0
6113	Other Technical & Craft Skilled	836	0	0	836	0	836	836	836	0	0
6114	Clerical & Office Support	1,134	0	0	1,134	0	1,134	1,134	1,134	0	0
6115	Semi-Skilled Operatives & Unskilled	4,338	0	0	4,338	0	4,338	4,338	4,338	0	0
6116	Contracted Employees	27,485	(900)	0	26,585	0	26,585	26,585	26,585	0	0
6131	Other Direct Labour Costs	543	(363)	0	180	0	180	180	180	0	0
6133	Benefits & Allowances	1,977	(339)	0	1,638	0	1,638	1,638	1,638	0	0
6134	National Insurance	883	(3)	0	880	0	880	880	880	0	0
6221	Drugs & Medical Supplies	30	0	0	30	0	30	30	30	0	0
6222	Field Material & Supplies	1,920	(300)	0	1,620	0	1,620	1,620	1,343	277	277
6223	Office Materials and Supplies	840	0	0	840	0	840	840	840	0	0
6224	Print & Non-Print Materials	525	0	0	525	0	525	525	525	0	0
6231	Fuel and Lubricants	5,100	0	0	5,100	0	5,100	5,100	5,100	0	0
6242	Maintenance of Buildings	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6243	Janitorial and Cleaning Supplies	282	0	0	282	0	282	282	282	0	0
6261	Local Travel and Subsistence	3,630	0	0	3,630	0	3,630	3,630	3,630	0	0
6263	Postage Telex & Cablegram	42	0	0	42	0	42	42	18	24	24
6264	Vehicle Spares and Service	2,730	0	0	2,730	0	2,730	2,730	2,730	0	0
6265	Other Transport, Travel & Postage	190	0	0	190	0	190	190	183	7	7
6271	Telephone Charges	700	0	0	700	0	700	700	700	0	0
6272	Electricity Charges	2,625	0	0	2,625	0	2,625	2,625	2,625	0	0
6273	Water Charges	155	0	0	155	0	155	155	155	0	0
6281	Security Services	5,400	0	0	5,400	0	5,400	5,400	5,400	0	0
6282	Equipment Maintenance	1,050	0	0	1,050	0	1,050	1,050	1,050	0	0
6283	Cleaning & Extermination Services	683	0	0	683	0	683	683	683	0	0
6284	Other	475	300	0	775	0	775	775	744	31	31
6291	National & Other Events	3,700	0	0	3,700	0	3,700	3,700	3,692	8	8
6293	Refreshment and Meals	890	0	0	890	0	890	890	890	0	0
6294	Other	1,052	0	0	1,052	0	1,052	1,052	1,052	0	0
6302	Training (including Scholarships)	4,818	0	0	4,818	0	4,818	4,818	4,818	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	19,999	1	1

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 2012**

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>		365,913	(3,650)	0	362,263	0	362,263	358,080	356,286	5,977	1,794
6112	Senior Technical	8,959	(2,037)	0	6,922	0	6,922	6,922	6,922	0	0
6113	Other Technical & Craft Skilled	13,054	(717)	0	12,337	0	12,337	12,337	12,335	2	2
6114	Clerical & Office Support	2,277	(311)	0	1,966	0	1,966	1,905	1,905	61	0
6115	Semi-Skilled Operatives & Unskilled	988	44	0	1,032	0	1,032	1,032	1,032	0	0
6116	Contracted Employees	32,077	2,288	0	34,365	0	34,365	34,365	34,365	0	0
6131	Other Direct Labour Costs	5,215	(3,094)	0	2,121	0	2,121	1,697	1,697	424	0
6133	Benefits & Allowances	1,691	177	0	1,868	0	1,868	1,868	1,868	0	0
6134	National Insurance	2,187	0	0	2,187	0	2,187	2,187	1,674	513	513
6221	Drugs & Medical Supplies	1,155	0	0	1,155	0	1,155	1,155	1,155	0	0
6222	Field Material & Supplies	16,000	0	0	16,000	0	16,000	16,000	15,918	82	82
6223	Office Materials and Supplies	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6224	Print & Non-Print Materials	6,000	0	0	6,000	0	6,000	6,000	5,978	22	22
6231	Fuel and Lubricants	17,000	0	0	17,000	0	17,000	17,000	16,989	11	11
6242	Maintenance of Buildings	9,400	0	0	9,400	0	9,400	8,852	8,845	555	7
6243	Janitorial and Cleaning Supplies	2,504	0	0	2,504	0	2,504	2,504	2,504	0	0
6255	Maintenance of Other Infrastructure	8,000	0	0	8,000	0	8,000	4,850	4,814	3,186	36
6261	Local Travel and Subsistence	8,900	0	0	8,900	0	8,900	8,900	8,668	232	232
6263	Postage Telex & Cablegram	100	0	0	100	0	100	100	100	0	0
6264	Vehicle Spares and Service	5,800	0	0	5,800	0	5,800	5,800	5,800	0	0
6265	Other Transport, Travel & Postage	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
6271	Telephone Charges	6,825	0	0	6,825	0	6,825	6,825	6,825	0	0
6272	Electricity Charges	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6273	Water Charges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6281	Security Services	16,156	0	0	16,156	0	16,156	16,156	16,156	0	0
6282	Equipment Maintenance	30,000	0	0	30,000	0	30,000	30,000	29,999	1	1
6283	Cleaning & Extermination Services	3,900	0	0	3,900	0	3,900	3,900	3,894	6	6
6284	Other	34,000	0	0	34,000	0	34,000	34,000	33,165	835	835
6291	National & Other Events	4,000	0	0	4,000	0	4,000	4,000	3,971	29	29
6293	Refreshment and Meals	500	0	0	500	0	500	500	500	0	0
6294	Other	450	0	0	450	0	450	450	432	18	18
6302	Training (including Scholarships)	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
6311	Rates and Taxes	0	0	0	0	0	0	0	0	0	0
6322	Subsid & Cont to Intl Org	65,775	0	0	65,775	0	65,775	65,775	65,775	0	0

MR. G. JERVIS  
HEAD OF BUDGET AGENCY

**AGENCY 23 - MINISTRY OF TOURISM INDUSTRY & COMMERCE**  
**PROGRAMME 231 - MAIN OFFICE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		459,970	(95)	0	459,875	0	459,875	459,699	450,217	9,658	9,482
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skilled	722	36	0	758	0	758	758	758	0	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	47,281	0	0	47,281	0	47,281	47,281	47,281	0	0
6131	Other Direct Labour Costs	2	0	0	2	0	2	0	0	2	0
6133	Benefits & Allowances	357	(132)	0	225	0	225	60	60	165	0
6134	National Insurance	66	0	0	66	0	66	57	57	9	0
6221	Drugs & Medical Supplies	125	0	0	125	0	125	125	112	13	13
6222	Field Material & Supplies	600	242	0	842	0	842	842	842	0	0
6223	Office Materials and Supplies	4,900	1,530	0	6,430	0	6,430	6,430	6,428	2	2
6224	Print & Non-Print Materials	1,200	758	0	1,958	0	1,958	1,958	1,838	120	120
6231	Fuel and Lubricants	8,600	(1,798)	0	6,802	0	6,802	6,802	5,649	1,153	1,153
6242	Maintenance of Buildings	18,000	0	0	18,000	0	18,000	18,000	15,475	2,525	2,525
6243	Janitorial and Cleaning Supplies	4,100	0	0	4,100	0	4,100	4,100	4,099	1	1
6255	Maintenance of Other Infrastructure	5,200	0	0	5,200	0	5,200	5,200	3,335	1,865	1,865
6261	Local Travel and Subsistence	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6263	Postage Telex & Cablegram	50	0	0	50	0	50	50	7	43	43
6264	Vehicle Spares and Service	5,500	(765)	0	4,735	0	4,735	4,735	4,471	264	264
6265	Other Transport, Travel & Postage	300	0	0	300	0	300	300	68	232	232
6271	Telephone Charges	4,300	0	0	4,300	0	4,300	4,300	4,166	134	134
6272	Electricity Charges	27,343	0	0	27,343	0	27,343	27,343	27,255	88	88
6273	Water Charges	4,350	0	0	4,350	0	4,350	4,350	4,350	0	0
6281	Security Services	33,600	0	0	33,600	0	33,600	33,600	32,969	631	631
6282	Equipment Maintenance	5,640	(893)	0	4,747	0	4,747	4,747	3,632	1,115	1,115
6283	Cleaning & Extermination Services	630	0	0	630	0	630	630	371	259	259
6284	Other	8,500	652	0	9,152	0	9,152	9,152	9,144	8	8
6291	National & Other Events	34,000	0	0	34,000	0	34,000	34,000	32,981	1,019	1,019
6293	Refreshment and Meals	1,112	275	0	1,387	0	1,387	1,387	1,384	3	3
6294	Other	200	0	0	200	0	200	200	193	7	7
6302	Training (including Scholarships)	300	0	0	300	0	300	300	300	0	0
6321	Subsid & Cont to Local Org	220,492	0	0	220,492	0	220,492	220,492	220,492	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  
HEAD OF BUDGET AGENCY

**AGENCY 23 - MINISTRY OF TOURISM INDUSTRY & COMMERCE**  
**PROGRAMME 232 - MINISTRY ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		71,774	95	0	71,869	0	71,869	71,296	64,754	7,115	6,542
6111	Administrative	6,309	(1)	0	6,308	0	6,308	5,735	5,735	573	0
6113	Other Technical & Craft Skilled	789	0	0	789	0	789	789	789	0	0
6114	Clerical & Office Support	4,037	0	0	4,037	0	4,037	4,037	4,037	0	0
6115	Semi-Skilled Operatives & Unskilled	982	0	0	982	0	982	982	982	0	0
6116	Contracted Employees	6,939	389	0	7,328	0	7,328	7,328	7,328	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	647	(280)	0	367	0	367	367	367	0	0
6133	Benefits & Allowances	1,071	71	0	1,142	0	1,142	1,142	1,142	0	0
6134	National Insurance	981	(84)	0	897	0	897	897	897	0	0
6221	Drugs & Medical Supplies	45	0	0	45	0	45	45	45	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	600	100	0	700	0	700	700	700	0	0
6231	Fuel and Lubricants	260	0	0	260	0	260	260	260	0	0
6242	Maintenance of Buildings	10,550	(229)	0	10,321	0	10,321	10,321	10,104	217	217
6243	Janitorial and Cleaning Supplies	700	0	0	700	0	700	700	700	0	0
6255	Maintenance of Other Infrastructure	2,350	229	0	2,579	0	2,579	2,579	2,579	0	0
6261	Local Travel and Subsistence	900	0	0	900	0	900	900	900	0	0
6263	Postage Telex & Cablegram	72	0	0	72	0	72	72	5	67	67
6264	Vehicle Spares and Service	300	0	0	300	0	300	300	299	1	1
6271	Telephone Charges	895	0	0	895	0	895	895	884	11	11
6272	Electricity Charges	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6273	Water Charges	3,312	0	0	3,312	0	3,312	3,312	3,312	0	0
6281	Security Services	12,193	0	0	12,193	0	12,193	12,193	6,194	5,999	5,999
6282	Equipment Maintenance	1,452	0	0	1,452	0	1,452	1,452	1,380	72	72
6283	Cleaning & Extermination Services	650	0	0	650	0	650	650	529	121	121
6284	Other	2,500	(100)	0	2,400	0	2,400	2,400	2,360	40	40
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	300	0	0
6302	Training (including Scholarships)	100	0	0	100	0	100	100	86	14	14

MR. W. HAMILTON  
HEAD OF BUDGET AGENCY

**AGENCY 23 - MINISTRY OF TOURISM INDUSTRY & COMMERCE**  
**PROGRAMME 233 - COMMERCE, TOURISM, INDUSTRY & CONSUMER AFFAIRS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		91,347	0	0	91,347	0	91,347	91,277	86,907	4,440	4,370
6111	Administrative	3,812	1	0	3,813	0	3,813	3,813	3,813	0	0
6112	Senior Technical	3,362	0	0	3,362	0	3,362	3,362	3,362	0	0
6113	Other Technical & Craft Skilled	688	34	0	722	0	722	722	722	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	12,382	0	0	12,382	0	12,382	12,373	12,373	9	0
6131	Other Direct Labour Costs	488	0	0	488	0	488	473	473	15	0
6133	Benefits & Allowances	972	(35)	0	937	0	937	891	891	46	0
6134	National Insurance	591	0	0	591	0	591	591	591	0	0
6223	Office Materials and Supplies	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6224	Print & Non-Print Materials	595	350	0	945	0	945	945	845	100	100
6243	Janitorial and Cleaning Supplies	260	0	0	260	0	260	260	260	0	0
6255	Maintenance of Other Infrastructure	0	0	0	0	0	0	0	0	0	0
6261	Local Travel and Subsistence	3,000	0	0	3,000	0	3,000	3,000	1,547	1,453	1,453
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	0	15	15
6264	Vehicle Spares and Service	0	0	0	0	0	0	0	0	0	0
6265	Other Transport, Travel & Postage	1,300	0	0	1,300	0	1,300	1,300	785	515	515
6271	Telephone Charges	1,350	0	0	1,350	0	1,350	1,350	1,288	62	62
6282	Equipment Maintenance	0	0	0	0	0	0	0	0	0	0
6284	Other	6,000	0	0	6,000	0	6,000	6,000	5,208	792	792
6291	National & Other Events	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6293	Refreshment and Meals	370	0	0	370	0	370	370	370	0	0
6302	Training (including Scholarships)	3,500	(350)	0	3,150	0	3,150	3,150	1,717	1,433	1,433
6321	Subsid & Cont to Local Org	48,462	0	0	48,462	0	48,462	48,462	48,462	0	0

MR. W. HAMILTON  
HEAD OF BUDGET AGENCY

**AGENCY 24 - MINISTRY OF NATURAL RESOURCES & THE ENVIRONMENT**  
**PROGRAMME 241 - MINISTRY ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		74,460	1	0	74,461	0	74,461	53,965	52,691	21,770	1,274
6112	Senior Technical	0	649	0	649	0	649	648	648	1	0
6116	Contracted Employees	22,242	(793)	0	21,449	0	21,449	13,688	13,688	7,761	0
6131	Other Direct Labour Costs	0	92	0	92	0	92	92	92	0	0
6134	National Insurance	0	53	0	53	0	53	53	53	0	0
6221	Drugs & Medical Supplies	150	0	0	150	0	150	150	146	4	4
6222	Field Material & Supplies	500	0	0	500	0	500	500	499	1	1
6223	Office Materials and Supplies	3,000	0	0	3,000	0	3,000	3,000	2,995	5	5
6224	Print & Non-Print Materials	4,000	0	0	4,000	0	4,000	4,000	3,807	193	193
6231	Fuel and Lubricants	6,927	0	0	6,927	0	6,927	6,927	6,881	46	46
6242	Maintenance of Buildings	3,600	(800)	0	2,800	0	2,800	0	0	2,800	0
6243	Janitorial and Cleaning Supplies	500	0	0	500	0	500	500	500	0	0
6261	Local Travel and Subsistence	2,500	(950)	0	1,550	0	1,550	1,550	1,049	501	501
6263	Postage Telex & Cablegram	100	0	0	100	0	100	100	33	67	67
6264	Vehicle Spares and Service	800	400	0	1,200	0	1,200	1,200	1,193	7	7
6265	Other Transport, Travel & Postage	4,000	0	0	4,000	0	4,000	4,000	3,805	195	195
6271	Telephone Charges	250	700	0	950	0	950	950	949	1	1
6272	Electricity Charges	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6273	Water Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6281	Security Services	12,000	0	0	12,000	0	12,000	2,066	2,066	9,934	0
6282	Equipment Maintenance	300	400	0	700	0	700	700	468	232	232
6283	Cleaning & Extermination Services	300	0	0	300	0	300	300	300	0	0
6284	Other	100	250	0	350	0	350	350	346	4	4
6291	National & Other Events	500	0	0	500	0	500	500	499	1	1
6293	Refreshment and Meals	800	0	0	800	0	800	800	797	3	3
6294	Other	800	0	0	800	0	800	800	795	5	5
6302	Training (including Scholarships)	5,091	0	0	5,091	0	5,091	5,091	5,082	9	9

MR. J. Mc KENZIE  
HEAD OF BUDGET AGENCY

**AGENCY 24 - MINISTRY OF NATURAL RESOURCES & THE ENVIRONMENT**  
**PROGRAMME 242 - NATURAL RESOURCE MANAGEMENT**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		72,187	0	0	72,187	0	72,187	72,187	72,187	0	0
6321	Subsid & Cont to Local Org	72,187	0	0	72,187	0	72,187	72,187	72,187	0	0

MR. J. Mc KENZIE  
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**AGENCY 24 - MINISTRY OF NATURAL RESOURCES & THE ENVIRONMENT  
PROGRAMME 243- ENVIRONMENT MANAGEMENT  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		230,665	0	0	230,665	0	230,665	230,665	230,665	0	0
6321	Subsid & Cont to Local Org	230,665	0	0	230,665	0	230,665	230,665	230,665	0	0

MR. J. Mc KENZIE  
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**AGENCY 31 - MINISTRY OF PUBLIC WORKS**  
**PROGRAMME 311 - MINISTRY ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		683,908	(1,912)	5,700	687,696	0	687,696	687,498	686,350	1,346	1,148
6111	Administrative	8,399	137	0	8,536	0	8,536	8,536	8,536	0	0
6112	Senior Technical	1,858	0	0	1,858	0	1,858	1,858	1,858	0	0
6113	Other Technical & Craft Skilled	2,998	323	0	3,321	0	3,321	3,321	3,321	0	0
6114	Clerical & Office Support	11,746	(2,306)	0	9,440	0	9,440	9,440	9,440	0	0
6115	Semi-Skilled Operatives & Unskilled	6,213	(703)	0	5,510	0	5,510	5,510	5,510	0	0
6116	Contracted Employees	18,655	0	0	18,655	0	18,655	18,655	18,655	0	0
6131	Other Direct Labour Costs	838	0	0	838	0	838	755	755	83	0
6133	Benefits & Allowances	2,079	626	0	2,705	0	2,705	2,590	2,590	115	0
6134	National Insurance	2,211	11	0	2,222	0	2,222	2,222	2,222	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	3,450	0	0
6224	Print & Non-Print Materials	1,716	500	0	2,216	0	2,216	2,216	2,086	130	130
6231	Fuel and Lubricants	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6243	Janitorial and Cleaning Supplies	1,170	0	0	1,170	0	1,170	1,170	1,170	0	0
6251	Maintenance of Roads	0	0	0	0	0	0	0	0	0	0
6261	Local Travel and Subsistence	1,650	(500)	0	1,150	0	1,150	1,150	1,146	4	4
6263	Postage Telex & Cablegram	20	0	0	20	0	20	20	7	13	13
6264	Vehicle Spares and Service	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6265	Other Transport, Travel & Postage	1,694	0	0	1,694	0	1,694	1,694	1,694	0	0
6271	Telephone Charges	4,915	0	0	4,915	0	4,915	4,915	4,915	0	0
6272	Electricity Charges	23,949	0	0	23,949	0	23,949	23,949	23,949	0	0
6273	Water Charges	6,600	0	0	6,600	0	6,600	6,600	6,600	0	0
6281	Security Services	26,533	0	5,700	32,233	0	32,233	32,233	31,493	740	740
6282	Equipment Maintenance	1,159	0	0	1,159	0	1,159	1,159	902	257	257
6283	Cleaning & Extermination Services	930	0	0	930	0	930	930	930	0	0
6284	Other	1,710	0	0	1,710	0	1,710	1,710	1,710	0	0
6293	Refreshment and Meals	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6294	Other	423	0	0	423	0	423	423	422	1	1
6302	Training (including Scholarships)	100	0	0	100	0	100	100	97	3	3
6321	Subsid & Cont to Local Org	500,000	0	0	500,000	0	500,000	500,000	500,000	0	0
6322	Subsid & Cont to Local Org	33,277	0	0	33,277	0	33,277	33,277	33,277	0	0

MR. B. BALRAM  
HEAD OF BUDGET AGENCY



**AGENCY 31 - MINISTRY OF PUBLIC WORKS**  
**PROGRAMME 312 - PUBLIC WORKS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		820,953	2,045	30,697	853,695	0	853,695	853,644	851,692	2,003	1,952
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skilled	6,360	0	0	6,360	0	6,360	6,360	6,360	0	0
6114	Clerical & Office Support	652	(51)	0	601	0	601	601	601	0	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	23,473	2,017	0	25,490	0	25,490	25,490	25,061	429	429
6131	Other Direct Labour Costs	226	0	0	226	0	226	180	180	46	0
6133	Benefits & Allowances	425	79	0	504	0	504	499	499	5	0
6134	National Insurance	543	0	0	543	0	543	543	543	0	0
6221	Drugs & Medical Supplies	75	0	0	75	0	75	75	75	0	0
6222	Field Material & Supplies	2,400	416	1,728	4,544	0	4,544	4,544	4,542	2	2
6223	Office Materials and Supplies	800	0	1,230	2,030	0	2,030	2,030	2,028	2	2
6224	Print & Non-Print Materials	641	0	520	1,161	0	1,161	1,161	1,147	14	14
6231	Fuel and Lubricants	25,000	0	15,268	40,268	0	40,268	40,268	40,268	0	0
6242	Maintenance of Buildings	52,000	119	0	52,119	0	52,119	52,119	52,119	0	0
6243	Janitorial and Cleaning Supplies	500	0	648	1,148	0	1,148	1,148	1,148	0	0
6251	Maintenance of Roads	236,069	0	0	236,069	0	236,069	236,069	235,648	421	421
6252	Maintenance of Bridges	34,000	0	0	34,000	0	34,000	34,000	33,993	7	7
6254	Maint. of Sea & River Defenses	200,500	0	0	200,500	0	200,500	200,500	200,499	1	1
6255	Maintenance of Other Infrastructure	55,800	0	0	55,800	0	55,800	55,800	55,719	81	81
6261	Local Travel and Subsistence	385	0	1,194	1,579	0	1,579	1,579	903	676	676
6263	Postage Telex & Cablegram	20	0	0	20	0	20	20	0	20	20
6264	Vehicle Spares and Service	33,000	0	6,162	39,162	0	39,162	39,162	39,162	0	0
6271	Telephone Charges	951	0	510	1,461	0	1,461	1,461	1,461	0	0
6272	Electricity Charges	140,000	0	0	140,000	0	140,000	140,000	140,000	0	0
6273	Water Charges	299	0	0	299	0	299	299	299	0	0
6281	Security Services	5,231	(285)	0	4,946	0	4,946	4,946	4,905	41	41
6282	Equipment Maintenance	480	(250)	218	448	0	448	448	264	184	184
6283	Cleaning & Extermination Services	743	0	264	1,007	0	1,007	1,007	975	32	32
6284	Other	80	0	1,817	1,897	0	1,897	1,897	1,856	41	41
6293	Refreshment and Meals	300	0	1,138	1,438	0	1,438	1,438	1,437	1	1

MR. B. BALRAM  
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**AGENCY 31 - MINISTRY OF PUBLIC WORKS  
PROGRAMME 313 - COMMUNICATION & TRANSPORT  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		60,408	(135)	0	60,273	0	60,273	60,273	59,904	369	369
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	2,311	(135)	0	2,176	0	2,176	2,176	2,176	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	180	0	0
6224	Print & Non-Print Materials	170	0	0	170	0	170	170	170	0	0
6231	Fuel and Lubricants	165	0	0	165	0	165	165	165	0	0
6243	Janitorial and Cleaning Supplies	60	0	0	60	0	60	60	60	0	0
6255	Maintenance of Other Infrastructure	40,000	0	0	40,000	0	40,000	40,000	39,735	265	265
6261	Local Travel and Subsistence	160	0	0	160	0	160	160	95	65	65
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	98	2	2
6265	Other Transport, Travel & Postage	15,015	(2,000)	0	13,015	0	13,015	13,015	13,015	0	0
6271	Telephone Charges	210	0	0	210	0	210	210	209	1	1
6282	Equipment Maintenance	100	0	0	100	0	100	100	95	5	5
6283	Cleaning & Extermination Services	145	0	0	145	0	145	145	145	0	0
6284	Other	1,247	0	0	1,247	0	1,247	1,247	1,232	15	15
6293	Refreshment and Meals	78	2,000	0	2,078	0	2,078	2,078	2,078	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 2012**

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>		426,634	5,767	0	432,401	0	432,401	432,401	429,579	2,822	2,822
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	1,339	161	0	1,500	0	1,500	1,500	1,500	0	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	36,181	5,512	0	41,693	0	41,693	41,693	41,661	32	32
6131	Other Direct Labour Costs	61	81	0	142	0	142	142	142	0	0
6133	Benefits & Allowances	52	0	0	52	0	52	52	52	0	0
6134	National Insurance	108	13	0	121	0	121	121	121	0	0
6221	Drugs & Medical Supplies	95	0	0	95	0	95	95	85	10	10
6222	Field Material & Supplies	695	0	0	695	0	695	695	693	2	2
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	528	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	3,000	(500)	0	2,500	0	2,500	2,500	2,500	0	0
6243	Janitorial and Cleaning Supplies	400	0	0	400	0	400	400	348	52	52
6255	Maintenance of Other Infrastructure	300	0	0	300	0	300	300	252	48	48
6261	Local Travel and Subsistence	2,800	(500)	0	2,300	0	2,300	2,300	1,866	434	434
6263	Postage Telex & Cablegram	200	0	0	200	0	200	200	200	0	0
6264	Vehicle Spares and Service	1,358	600	0	1,958	0	1,958	1,958	1,561	397	397
6271	Telephone Charges	2,520	0	0	2,520	0	2,520	2,520	2,520	0	0
6272	Electricity Charges	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6273	Water Charges	590	0	0	590	0	590	590	590	0	0
6281	Security Services	4,380	0	0	4,380	0	4,380	4,380	4,380	0	0
6282	Equipment Maintenance	1,050	0	0	1,050	0	1,050	1,050	1,018	32	32
6283	Cleaning & Extermination Services	175	0	0	175	0	175	175	175	0	0
6284	Other	245	0	0	245	0	245	245	245	0	0
6291	National & Other Events	950	0	0	950	0	950	950	869	81	81
6293	Refreshment and Meals	800	400	0	1,200	0	1,200	1,200	1,161	39	39
6294	Other	135	0	0	135	0	135	135	111	24	24
6301	Education Subventions & Grants	32,870	0	0	32,870	0	32,870	32,870	32,870	0	0
6321	Subsid & Cont to Local Org	165,982	0	0	165,982	0	165,982	165,982	165,982	0	0
6322	Subsid & Cont to Local Org	164,120	0	0	164,120	0	164,120	164,120	162,449	1,671	1,671

MS. D. NEDD  
HEAD OF BUDGET AGENCY

**AGENCY 41 - MINISTRY OF EDUCATION**  
**PROGRAMME 412 - NATIONAL EDUCATION POLICY - IMPLEMENT**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		197,314	(81)	0	197,233	0	197,233	197,233	193,187	4,046	4,046
6111	Administrative	2,750	(85)	0	2,665	0	2,665	2,665	2,665	0	0
6112	Senior Technical	42,108	(4,911)	0	37,197	0	37,197	37,197	37,197	0	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	1,540	394	0	1,934	0	1,934	1,934	1,934	0	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	65,311	5,930	0	71,241	0	71,241	71,241	71,241	0	0
6131	Other Direct Labour Costs	1,358	(1,139)	0	219	0	219	219	219	0	0
6133	Benefits & Allowances	3,582	0	0	3,582	0	3,582	3,582	3,582	0	0
6134	National Insurance	2,480	(270)	0	2,210	0	2,210	2,210	2,210	0	0
6221	Drugs & Medical Supplies	220	0	0	220	0	220	220	216	4	4
6222	Field Material & Supplies	2,310	0	0	2,310	0	2,310	2,310	2,263	47	47
6223	Office Materials and Supplies	4,200	0	0	4,200	0	4,200	4,200	4,180	20	20
6224	Print & Non-Print Materials	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6231	Fuel and Lubricants	350	0	0	350	0	350	350	350	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	529	21	21
6255	Maintenance of Other Infrastructure	0	0	0	0	0	0	0	0	0	0
6261	Local Travel and Subsistence	7,000	0	0	7,000	0	7,000	7,000	5,878	1,122	1,122
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	0	320	320
6265	Other Transport, Travel & Postage	144	0	0	144	0	144	144	0	144	144
6271	Telephone Charges	2,500	(600)	0	1,900	0	1,900	1,900	1,900	0	0
6272	Electricity Charges	2,875	0	0	2,875	0	2,875	2,875	2,875	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	1,871	129	129
6283	Cleaning & Extermination Services	250	0	0	250	0	250	250	250	0	0
6284	Other	376	0	0	376	0	376	376	209	167	167
6291	National & Other Events	15,400	0	0	15,400	0	15,400	15,400	15,395	5	5
6293	Refreshment and Meals	1,050	600	0	1,650	0	1,650	1,650	1,040	610	610
6294	Other	87	0	0	87	0	87	87	85	2	2
6301	Education Subventions & Grants	14,400	0	0	14,400	0	14,400	14,400	14,400	0	0
6302	Training (including Scholarships)	18,850	0	0	18,850	0	18,850	18,850	17,418	1,432	1,432

MS. D. NEDD  
HEAD OF BUDGET AGENCY

**AGENCY 41 - MINISTRY OF EDUCATION  
PROGRAMME 413 - MINISTRY ADMINISTRATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		1,517,315	0	0	1,517,315	0	1,517,315	1,517,315	1,512,117	5,198	5,198
6111	Administrative	17,833	(301)	0	17,532	0	17,532	17,532	17,532	0	0
6112	Senior Technical	7,874	(306)	0	7,568	0	7,568	7,568	7,568	0	0
6113	Other Technical & Craft Skilled	9,217	(924)	0	8,293	0	8,293	8,293	8,293	0	0
6114	Clerical & Office Support	39,087	(2,708)	0	36,379	0	36,379	36,379	36,299	80	80
6115	Semi-Skilled Operatives & Unskilled	18,042	(678)	0	17,364	0	17,364	17,364	17,364	0	0
6116	Contracted Employees	110,601	6,630	0	117,231	0	117,231	117,231	117,223	8	8
6117	Temporary Employees	2,202	(568)	0	1,634	0	1,634	1,634	1,634	0	0
6131	Other Direct Labour Costs	1,355	(453)	0	902	0	902	902	902	0	0
6133	Benefits & Allowances	22,554	0	0	22,554	0	22,554	22,554	22,275	279	279
6134	National Insurance	6,965	(692)	0	6,273	0	6,273	6,273	6,269	4	4
6221	Drugs & Medical Supplies	680	0	0	680	0	680	680	600	80	80
6222	Field Material & Supplies	5,875	0	0	5,875	0	5,875	5,875	5,812	63	63
6223	Office Materials and Supplies	12,280	0	0	12,280	0	12,280	12,280	12,280	0	0
6224	Print & Non-Print Materials	300,530	40,000	0	340,530	0	340,530	340,530	340,505	25	25
6231	Fuel and Lubricants	17,687	0	0	17,687	0	17,687	17,687	17,687	0	0
6241	Rental of Buildings	5,320	0	0	5,320	0	5,320	5,320	4,887	433	433
6242	Maintenance of Buildings	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
6243	Janitorial and Cleaning Supplies	1,701	0	0	1,701	0	1,701	1,701	1,459	242	242
6255	Maintenance of Other Infrastructure	4,428	0	0	4,428	0	4,428	4,428	3,879	549	549
6261	Local Travel and Subsistence	16,550	0	0	16,550	0	16,550	16,550	16,036	514	514
6263	Postage Telex & Cablegram	1,990	0	0	1,990	0	1,990	1,990	1,987	3	3
6264	Vehicle Spares and Service	13,000	(2,000)	0	11,000	0	11,000	11,000	10,197	803	803
6265	Other Transport, Travel & Postage	12,800	(9,781)	0	3,019	0	3,019	3,019	3,019	0	0
6271	Telephone Charges	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6272	Electricity Charges	33,120	0	0	33,120	0	33,120	33,120	33,120	0	0
6273	Water Charges	4,920	0	0	4,920	0	4,920	4,920	4,920	0	0

**AGENCY 41 - MINISTRY OF EDUCATION  
PROGRAMME 413 - MINISTRY ADMINISTRATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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	28,818	0	0	28,818	0	28,818	28,818	28,818	0	0
6282	Equipment Maintenance	11,400	0	0	11,400	0	11,400	11,400	11,332	68	68
6283	Cleaning & Extermination Services	3,759	2,000	0	5,759	0	5,759	5,759	5,747	12	12
6284	Other	77,440	0	0	77,440	0	77,440	77,440	76,888	552	552
6291	National & Other Events	1,677	0	0	1,677	0	1,677	1,677	1,636	41	41
6292	Dietary	600,000	(30,219)	0	569,781	0	569,781	569,781	569,781	0	0
6293	Refreshment and Meals	2,100	0	0	2,100	0	2,100	2,100	2,045	55	55
6294	Other	1,350	0	0	1,350	0	1,350	1,350	1,137	213	213
6301	Education Subventions & Grants	88,160	0	0	88,160	0	88,160	88,160	88,160	0	0
6302	Training (including Scholarships)	5,000	0	0	5,000	0	5,000	5,000	3,826	1,174	1,174

MS. D. NEDD  
HEAD OF BUDGET AGENCY

**AGENCY 41 - MINISTRY OF EDUCATION  
PROGRAMME 414 - TRAINING & DEVELOPMENT  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		1,124,338	0	0	1,124,338	0	1,124,338	1,124,338	1,100,740	23,598	23,598
6111	Administrative	11,144	1,531	0	12,675	0	12,675	12,675	12,675	0	0
6112	Senior Technical	58,788	(3,720)	0	55,068	0	55,068	55,068	55,068	0	0
6113	Other Technical & Craft Skilled	3,176	(159)	0	3,017	0	3,017	3,017	3,017	0	0
6114	Clerical & Office Support	8,590	(265)	0	8,325	0	8,325	8,325	8,325	0	0
6115	Semi-Skilled Operatives & Unskilled	10,226	(795)	0	9,431	0	9,431	9,431	9,431	0	0
6116	Contracted Employees	177,316	6,945	0	184,261	0	184,261	184,261	184,259	2	2
6117	Temporary Employees	134,601	(3,678)	0	130,923	0	130,923	130,923	123,844	7,079	7,079
6131	Other Direct Labour Costs	1,367	(202)	0	1,165	0	1,165	1,165	1,149	16	16
6133	Benefits & Allowances	2,707	816	0	3,523	0	3,523	3,523	3,523	0	0
6134	National Insurance	6,465	(473)	0	5,992	0	5,992	5,992	5,992	0	0
6221	Drugs & Medical Supplies	570	0	0	570	0	570	570	558	12	12
6222	Field Material & Supplies	15,000	8,000	0	23,000	0	23,000	23,000	18,389	4,611	4,611
6223	Office Materials and Supplies	27,400	0	0	27,400	0	27,400	27,400	27,344	56	56
6224	Print & Non-Print Materials	46,000	(7,500)	0	38,500	0	38,500	38,500	38,500	0	0
6231	Fuel and Lubricants	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6241	Rental of Buildings	6,620	(2,000)	0	4,620	0	4,620	4,620	4,241	379	379
6242	Maintenance of Buildings	32,600	(5,000)	0	27,600	0	27,600	27,600	27,555	45	45
6243	Janitorial and Cleaning Supplies	2,530	200	0	2,730	0	2,730	2,730	2,709	21	21
6255	Maintenance of Other Infrastructure	7,500	5,000	0	12,500	0	12,500	12,500	11,519	981	981
6261	Local Travel and Subsistence	15,000	0	0	15,000	0	15,000	15,000	13,597	1,403	1,403
6263	Postage Telex & Cablegram	268	0	0	268	0	268	268	248	20	20
6264	Vehicle Spares and Service	4,000	(500)	0	3,500	0	3,500	3,500	3,194	306	306
6265	Other Transport, Travel & Postage	140	0	0	140	0	140	140	21	119	119
6271	Telephone Charges	4,179	0	0	4,179	0	4,179	4,179	4,179	0	0
6272	Electricity Charges	40,888	0	0	40,888	0	40,888	40,888	40,888	0	0
6273	Water Charges	6,805	0	0	6,805	0	6,805	6,805	6,805	0	0

**AGENCY 41 - MINISTRY OF EDUCATION  
PROGRAMME 414 - TRAINING & DEVELOPMENT  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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	22,978	27,100	0	50,078	0	50,078	50,078	43,496	6,582	6,582
6282	Equipment Maintenance	14,470	0	0	14,470	0	14,470	14,470	14,345	125	125
6283	Cleaning & Extermination Services	5,520	2,400	0	7,920	0	7,920	7,920	7,913	7	7
6284	Other	90,646	0	0	90,646	0	90,646	90,646	90,638	8	8
6291	National & Other Events	11,441	300	0	11,741	0	11,741	11,741	11,382	359	359
6292	Dietary	88,450	0	0	88,450	0	88,450	88,450	88,366	84	84
6293	Refreshment and Meals	1,333	0	0	1,333	0	1,333	1,333	1,258	75	75
6294	Other	2,120	0	0	2,120	0	2,120	2,120	1,984	136	136
6301	Education Subventions & Grants	89,500	(28,000)	0	61,500	0	61,500	61,500	61,500	0	0
6302	Training (including Scholarships)	170,000	0	0	170,000	0	170,000	170,000	168,828	1,172	1,172

MS. D. NEDD  
HEAD OF BUDGET AGENCY



**AGENCY 41 - MINISTRY OF EDUCATION  
PROGRAMME 415 - EDUCATION DELIVERY  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		4,935,260	(5,687)	0	4,929,573	0	4,929,573	4,929,573	4,918,942	10,631	10,631
6111	Administrative	781,069	36,877	0	817,946	0	817,946	817,946	817,592	354	354
6112	Senior Technical	1,111,002	(23,609)	0	1,087,393	0	1,087,393	1,087,393	1,087,050	343	343
6113	Other Technical & Craft Skilled	194,798	(3,554)	0	191,244	0	191,244	191,244	191,244	0	0
6114	Clerical & Office Support	31,287	(854)	0	30,433	0	30,433	30,433	30,433	0	0
6115	Semi-Skilled Operatives & Unskilled	85,328	(5,178)	0	80,150	0	80,150	80,150	80,100	50	50
6116	Contracted Employees	27,351	17,236	0	44,587	0	44,587	44,587	44,506	81	81
6117	Temporary Employees	85,051	(17,822)	0	67,229	0	67,229	67,229	67,173	56	56
6131	Other Direct Labour Costs	21,569	(4,271)	0	17,298	0	17,298	17,298	17,264	34	34
6133	Benefits & Allowances	58,999	612	0	59,611	0	59,611	59,611	58,999	612	612
6134	National Insurance	168,190	(5,124)	0	163,066	0	163,066	163,066	163,038	28	28
6221	Drugs & Medical Supplies	2,160	0	0	2,160	0	2,160	2,160	2,139	21	21
6222	Field Material & Supplies	80,370	6,600	0	86,970	0	86,970	86,970	86,749	221	221
6223	Office Materials and Supplies	21,930	0	0	21,930	0	21,930	21,930	21,930	0	0
6224	Print & Non-Print Materials	34,475	0	0	34,475	0	34,475	34,475	34,475	0	0
6231	Fuel and Lubricants	3,000	1,500	0	4,500	0	4,500	4,500	3,603	897	897
6241	Rental of Buildings	8,360	0	0	8,360	0	8,360	8,360	5,640	2,720	2,720
6242	Maintenance of Buildings	300,000	0	0	300,000	0	300,000	300,000	299,937	63	63
6243	Janitorial and Cleaning Supplies	16,000	0	0	16,000	0	16,000	16,000	15,344	656	656
6255	Maintenance of Other Infrastructure	68,000	0	0	68,000	0	68,000	68,000	67,711	289	289
6261	Local Travel and Subsistence	11,390	0	0	11,390	0	11,390	11,390	9,922	1,468	1,468
6263	Postage Telex & Cablegram	328	0	0	328	0	328	328	144	184	184
6264	Vehicle Spares and Service	5,850	(1,700)	0	4,150	0	4,150	4,150	3,736	414	414
6265	Other Transport, Travel & Postage	360	0	0	360	0	360	360	0	360	360
6271	Telephone Charges	6,460	0	0	6,460	0	6,460	6,460	6,436	24	24
6272	Electricity Charges	68,400	0	0	68,400	0	68,400	68,400	67,600	800	800
6273	Water Charges	46,250	0	0	46,250	0	46,250	46,250	46,250	0	0

**AGENCY 41 - MINISTRY OF EDUCATION  
PROGRAMME 415 - EDUCATION DELIVERY  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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	224,609	0	0	224,609	0	224,609	224,609	224,566	43	43
6282	Equipment Maintenance	18,932	(9,700)	0	9,232	0	9,232	9,232	9,203	29	29
6283	Cleaning & Extermination Services	29,110	0	0	29,110	0	29,110	29,110	29,110	0	0
6284	Other	15,228	0	0	15,228	0	15,228	15,228	15,216	12	12
6291	National & Other Events	17,490	0	0	17,490	0	17,490	17,490	17,436	54	54
6292	Dietary	2,115	11,755	0	13,870	0	13,870	13,870	13,870	0	0
6293	Refreshment and Meals	1,310	600	0	1,910	0	1,910	1,910	1,403	507	507
6294	Other	1,820	0	0	1,820	0	1,820	1,820	1,520	300	300
6301	Education Subventions & Grants	1,360,007	0	0	1,360,007	0	1,360,007	1,360,007	1,359,996	11	11
6302	Training (including Scholarships)	26,662	(9,055)	0	17,607	0	17,607	17,607	17,607	0	0

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 2012**

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>		161,030	(100)	0	160,930	0	160,930	160,878	160,396	534	482
6111	Administrative	3,164	0	0	3,164	0	3,164	3,164	3,164	0	0
6113	Other Technical & Craft Skilled	3,029	0	0	3,029	0	3,029	3,029	3,029	0	0
6114	Clerical & Office Support	10,028	(148)	0	9,880	0	9,880	9,880	9,880	0	0
6115	Semi-Skilled Operatives & Unskilled	2,265	0	0	2,265	0	2,265	2,265	2,265	0	0
6116	Contracted Employees	62,404	721	0	63,125	0	63,125	63,125	63,066	59	59
6117	Temporary Employees	3,026	0	0	3,026	0	3,026	3,026	3,026	0	0
6131	Other Direct Labour Costs	913	(64)	0	849	0	849	849	829	20	20
6133	Benefits & Allowances	2,130	(549)	0	1,581	0	1,581	1,581	1,581	0	0
6134	National Insurance	1,498	(60)	0	1,438	0	1,438	1,438	1,438	0	0
6221	Drugs & Medical Supplies	42	0	0	42	0	42	25	25	17	0
6222	Field Material & Supplies	50	0	0	50	0	50	50	50	0	0
6223	Office Materials and Supplies	3,740	0	0	3,740	0	3,740	3,740	3,736	4	4
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	8,000	0	0	8,000	0	8,000	8,000	7,977	23	23
6243	Janitorial and Cleaning Supplies	700	0	0	700	0	700	700	700	0	0
6255	Maintenance of Other Infrastructure	2,300	0	0	2,300	0	2,300	2,300	2,284	16	16
6261	Local Travel and Subsistence	2,800	300	0	3,100	0	3,100	3,100	3,099	1	1
6263	Postage Telex & Cablegram	40	0	0	40	0	40	15	12	28	3
6264	Vehicle Spares and Service	5,600	(744)	0	4,856	0	4,856	4,856	4,850	6	6
6271	Telephone Charges	3,611	300	0	3,911	0	3,911	3,911	3,911	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	7,941	0	0	7,941	0	7,941	7,941	7,604	337	337
6282	Equipment Maintenance	2,000	0	0	2,000	0	2,000	2,000	1,991	9	9
6283	Cleaning & Extermination Services	900	0	0	900	0	900	900	900	0	0
6284	Other	4,000	0	0	4,000	0	4,000	4,000	3,997	3	3
6291	National & Other Events	3,800	144	0	3,944	0	3,944	3,944	3,944	0	0
6293	Refreshment and Meals	914	0	0	914	0	914	914	914	0	0
6294	Other	450	0	0	450	0	450	450	449	1	1
6302	Training (including Scholarships)	70	0	0	70	0	70	60	60	10	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 2012**

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>		493,895	0	0	493,895	0	493,895	493,609	479,716	14,179	13,893
6112	Senior Technical	2,931	(710)	0	2,221	0	2,221	2,221	2,221	0	0
6113	Other Technical & Craft Skilled	9,939	(863)	0	9,076	0	9,076	9,076	9,076	0	0
6114	Clerical & Office Support	6,148	0	0	6,148	0	6,148	6,148	6,148	0	0
6115	Semi-Skilled Operatives & Unskilled	7,051	0	0	7,051	0	7,051	7,051	7,051	0	0
6116	Contracted Employees	88,579	1,733	0	90,312	0	90,312	90,312	90,240	72	72
6117	Temporary Employees	5,837	0	0	5,837	0	5,837	5,837	5,837	0	0
6131	Other Direct Labour Costs	0	3	0	3	0	3	3	(3)	6	6
6133	Benefits & Allowances	2,017	(33)	0	1,984	0	1,984	1,983	1,983	1	0
6134	National Insurance	1,962	(130)	0	1,832	0	1,832	1,832	1,832	0	0
6221	Drugs & Medical Supplies	140	0	0	140	0	140	140	140	0	0
6222	Field Material & Supplies	8,700	0	0	8,700	0	8,700	8,700	8,700	0	0
6223	Office Materials and Supplies	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6224	Print & Non-Print Materials	9,765	0	0	9,765	0	9,765	9,765	9,765	0	0
6231	Fuel and Lubricants	1,306	0	0	1,306	0	1,306	1,306	1,305	1	1
6242	Maintenance of Buildings	12,500	0	0	12,500	0	12,500	12,500	12,500	0	0
6243	Janitorial and Cleaning Supplies	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6255	Maintenance of Other Infrastructure	4,500	0	0	4,500	0	4,500	4,500	4,486	14	14
6261	Local Travel and Subsistence	7,900	500	0	8,400	0	8,400	8,400	8,400	0	0
6263	Postage Telex & Cablegram	125	0	0	125	0	125	65	62	63	3
6265	Other Transport, Travel & Postage	2,500	0	0	2,500	0	2,500	2,500	2,499	1	1
6271	Telephone Charges	4,150	0	0	4,150	0	4,150	4,150	4,150	0	0
6272	Electricity Charges	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
6273	Water Charges	4,300	0	0	4,300	0	4,300	4,300	4,300	0	0
6281	Security Services	42,749	(6,000)	0	36,749	0	36,749	36,749	23,456	13,293	13,293
6282	Equipment Maintenance	4,500	0	0	4,500	0	4,500	4,500	4,484	16	16
6283	Cleaning & Extermination Services	4,000	1,200	0	5,200	0	5,200	5,200	5,183	17	17
6284	Other	8,500	0	0	8,500	0	8,500	8,500	8,499	1	1
6291	National & Other Events	75,000	3,800	0	78,800	0	78,800	78,800	78,782	18	18
6293	Refreshment and Meals	600	0	0	600	0	600	600	599	1	1
6294	Other	7,515	500	0	8,015	0	8,015	8,015	8,013	2	2
6302	Training (including Scholarships)	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6321	Subsid & Cont to Local Org	143,067	0	0	143,067	0	143,067	143,067	142,624	443	443
6322	Subsid & Cont to Intl Org	614	0	0	614	0	614	389	384	230	5

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 2012**

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
<b>TOTAL APPROPRIATION EXPENDITURE</b>		479,297	99	0	479,396	0	479,396	478,833	473,499	5,897	5,334
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6112	Senior Technical	8,955	(110)	0	8,845	0	8,845	8,845	8,845	0	0
6113	Other Technical & Craft Skilled	9,448	0	0	9,448	0	9,448	9,448	9,448	0	0
6114	Clerical & Office Support	4,709	0	0	4,709	0	4,709	4,709	4,709	0	0
6115	Semi-Skilled Operatives & Unskilled	7,307	0	0	7,307	0	7,307	7,307	7,307	0	0
6116	Contracted Employees	111,562	1,401	0	112,963	0	112,963	112,963	112,963	0	0
6117	Temporary Employees	4,996	(776)	0	4,220	0	4,220	4,220	4,220	0	0
6131	Other Direct Labour Costs	541	100	0	641	0	641	641	629	12	12
6133	Benefits & Allowances	3,949	(445)	0	3,504	0	3,504	3,504	3,504	0	0
6134	National Insurance	2,418	(71)	0	2,347	0	2,347	2,347	2,347	0	0
6221	Drugs & Medical Supplies	600	0	0	600	0	600	437	436	164	1
6222	Field Material & Supplies	4,000	(500)	0	3,500	0	3,500	3,100	3,089	411	11
6223	Office Materials and Supplies	3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
6224	Print & Non-Print Materials	3,575	0	0	3,575	0	3,575	3,575	3,573	2	2
6231	Fuel and Lubricants	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6242	Maintenance of Buildings	22,650	0	0	22,650	0	22,650	22,650	22,505	145	145
6243	Janitorial and Cleaning Supplies	2,000	0	0	2,000	0	2,000	2,000	1,964	36	36
6251	Maintenance of Roads	4,500	0	0	4,500	0	4,500	4,500	1,670	2,830	2,830
6252	Maintenance of Bridges	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6253	Maint. of Drainage & Irrigation Works	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6255	Maintenance of Other Infrastructure	6,600	0	0	6,600	0	6,600	6,600	6,590	10	10
6261	Local Travel and Subsistence	6,756	0	0	6,756	0	6,756	6,756	6,754	2	2
6263	Postage Telex & Cablegram	30	0	0	30	0	30	30	26	4	4
6264	Vehicle Spares and Service	3,500	0	0	3,500	0	3,500	3,500	3,394	106	106
6265	Other Transport, Travel & Postage	6,300	0	0	6,300	0	6,300	6,300	6,295	5	5
6271	Telephone Charges	2,000	500	0	2,500	0	2,500	2,500	2,500	0	0
6272	Electricity Charges	29,300	0	0	29,300	0	29,300	29,300	29,300	0	0
6273	Water Charges	3,505	0	0	3,505	0	3,505	3,505	3,505	0	0

**AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORT**  
**PROGRAMME 443 - YOUTH**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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	25,076	0	0	25,076	0	25,076	25,076	23,120	1,956	1,956
6282	Equipment Maintenance	3,000	0	0	3,000	0	3,000	3,000	2,984	16	16
6283	Cleaning & Extermination Services	3,249	1,700	0	4,949	0	4,949	4,949	4,949	0	0
6284	Other	1,400	0	0	1,400	0	1,400	1,400	1,399	1	1
6291	National & Other Events	11,069	0	0	11,069	0	11,069	11,069	11,037	32	32
6292	Dietary	94,452	(1,700)	0	92,752	0	92,752	92,752	92,737	15	15
6293	Refreshment and Meals	310	0	0	310	0	310	310	310	0	0
6294	Other	45,740	0	0	45,740	0	45,740	45,740	45,708	32	32
6302	Training (including Scholarships)	18,100	0	0	18,100	0	18,100	18,100	18,097	3	3
6321	Subsid & Cont to Local Org	2,120	0	0	2,120	0	2,120	2,120	2,115	5	5
6322	Subsid & Cont to Intl Org	7,580	0	0	7,580	0	7,580	7,580	7,471	109	109

MR. A. KING  
HEAD OF BUDGET AGENCY

**AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORT**  
**PROGRAMME 444 - SPORT**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		250,952	0	0	250,952	0	250,952	249,572	246,727	4,225	2,845
6116	Contracted Employees	12,470	0	0	12,470	0	12,470	12,470	12,470	0	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	7,494	6	6
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	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6231	Fuel and Lubricants	6,876	0	0	6,876	0	6,876	6,876	6,876	0	0
6242	Maintenance of Buildings	12,000	0	0	12,000	0	12,000	12,000	11,979	21	21
6243	Janitorial and Cleaning Supplies	5,900	0	0	5,900	0	5,900	4,520	4,520	1,380	0
6255	Maintenance of Other Infrastructure	6,000	0	0	6,000	0	6,000	6,000	5,250	750	750
6261	Local Travel and Subsistence	1,700	0	0	1,700	0	1,700	1,700	1,696	4	4
6264	Vehicle Spares and Service	500	0	0	500	0	500	500	500	0	0
6265	Other Transport, Travel & Postage	1,000	0	0	1,000	0	1,000	1,000	959	41	41
6271	Telephone Charges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6272	Electricity Charges	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
6273	Water Charges	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6281	Security Services	15,316	0	0	15,316	0	15,316	15,316	13,326	1,990	1,990
6282	Equipment Maintenance	2,760	0	0	2,760	0	2,760	2,760	2,754	6	6
6283	Cleaning & Extermination Services	1,200	0	0	1,200	0	1,200	1,200	1,174	26	26
6291	National & Other Events	5,583	0	0	5,583	0	5,583	5,583	5,582	1	1
6293	Refreshment and Meals	700	0	0	700	0	700	700	700	0	0
6321	Subsid & Cont to Local Org	146,047	0	0	146,047	0	146,047	146,047	146,047	0	0

MR. A. KING  
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**AGENCY 45 - MINISTRY OF HOUSING & WATER**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**  
**PROGRAMME 451 - HOUSING & WATER**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		497,549	0	0	497,549	0	497,549	496,479	493,437	4,112	3,042
6111	Administrative	2,843	3	0	2,846	0	2,846	2,846	2,846	0	0
6114	Clerical & Office Support	1,213	0	0	1,213	0	1,213	1,213	1,213	0	0
6115	Semi-Skilled Operatives & Unskilled	983	0	0	983	0	983	983	983	0	0
6116	Contracted Employees	33,606	(61)	0	33,545	0	33,545	33,545	33,545	0	0
6117	Temporary Employees	100	126	0	226	0	226	226	226	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	455	(79)	0	376	0	376	376	376	0	0
6134	National Insurance	380	11	0	391	0	391	391	391	0	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	110	27	27
6223	Office Materials and Supplies	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6224	Print & Non-Print Materials	1,450	0	0	1,450	0	1,450	1,450	1,450	0	0
6231	Fuel and Lubricants	4,350	0	0	4,350	0	4,350	3,806	2,849	1,501	957
6242	Maintenance of Buildings	4,000	500	0	4,500	0	4,500	4,500	4,346	154	154
6243	Janitorial and Cleaning Supplies	950	0	0	950	0	950	950	950	0	0
6255	Maintenance of Other Infrastructure	950	0	0	950	0	950	950	798	152	152
6261	Local Travel and Subsistence	2,000	0	0	2,000	0	2,000	2,000	1,571	429	429
6263	Postage Telex & Cablegram	41	0	0	41	0	41	41	9	32	32
6264	Vehicle Spares and Service	3,200	0	0	3,200	0	3,200	3,200	3,093	107	107
6265	Other Transport, Travel & Postage	2,800	0	0	2,800	0	2,800	2,274	2,043	757	231
6271	Telephone Charges	4,000	0	0	4,000	0	4,000	4,000	3,982	18	18
6272	Electricity Charges	5,700	0	0	5,700	0	5,700	5,700	5,700	0	0
6273	Water Charges	891	0	0	891	0	891	891	891	0	0
6281	Security Services	18,820	(1,250)	0	17,570	0	17,570	17,570	16,839	731	731
6282	Equipment Maintenance	1,800	0	0	1,800	0	1,800	1,800	1,629	171	171
6283	Cleaning & Extermination Services	675	0	0	675	0	675	675	675	0	0
6284	Other	1,180	30	0	1,210	0	1,210	1,210	1,203	7	7
6291	National & Other Events	1,200	400	0	1,600	0	1,600	1,600	1,600	0	0
6293	Refreshment and Meals	900	0	0	900	0	900	900	900	0	0
6294	Other	415	20	0	435	0	435	435	431	4	4
6302	Training (including Scholarships)	140	300	0	440	0	440	440	418	22	22
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 2012**

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>		4,466,047	0	0	4,466,047	0	4,466,047	4,466,047	4,452,898	13,149	13,149
6111	Administrative	6,036	(1,577)	0	4,459	0	4,459	4,459	4,456	3	3
6112	Senior Technical	118,800	(10,926)	0	107,874	0	107,874	107,874	107,797	77	77
6113	Other Technical & Craft Skilled	247,200	1,136	0	248,336	0	248,336	248,336	247,737	599	599
6114	Clerical & Office Support	116,400	(9,242)	0	107,158	0	107,158	107,158	107,157	1	1
6115	Semi-Skilled Operatives & Unskilled	307,279	680	0	307,959	0	307,959	307,959	307,259	700	700
6116	Contracted Employees	708,139	28,270	0	736,409	0	736,409	736,409	735,681	728	728
6131	Other Direct Labour Costs	116,400	(6,280)	0	110,120	0	110,120	110,120	110,119	1	1
6133	Benefits & Allowances	117,731	(3,593)	0	114,138	0	114,138	114,138	113,935	203	203
6134	National Insurance	84,000	1,532	0	85,532	0	85,532	85,532	85,399	133	133
6221	Drugs & Medical Supplies	1,650,892	20,000	0	1,670,892	0	1,670,892	1,670,892	1,670,892	0	0
6222	Field Material & Supplies	1,100	(22)	0	1,078	0	1,078	1,078	851	227	227
6223	Office Materials and Supplies	9,390	999	0	10,389	0	10,389	10,389	9,817	572	572
6224	Print & Non-Print Materials	12,550	(1,072)	0	11,478	0	11,478	11,478	10,720	758	758
6231	Fuel and Lubricants	70,303	(905)	0	69,398	0	69,398	69,398	68,917	481	481
6241	Rental of Buildings	18,000	241	0	18,241	0	18,241	18,241	18,239	2	2
6242	Maintenance of Buildings	33,250	3,147	0	36,397	0	36,397	36,397	35,945	452	452
6243	Janitorial and Cleaning Supplies	28,900	2,000	0	30,900	0	30,900	30,900	29,894	1,006	1,006
6255	Maintenance of Other Infrastructure	3,500	1,650	0	5,150	0	5,150	5,150	4,044	1,106	1,106
6261	Local Travel and Subsistence	1,500	(691)	0	809	0	809	809	772	37	37
6263	Postage Telex & Cablegram	36	5	0	41	0	41	41	39	2	2
6264	Vehicle Spares and Service	5,900	1,050	0	6,950	0	6,950	6,950	6,442	508	508
6271	Telephone Charges	6,400	150	0	6,550	0	6,550	6,550	6,516	34	34
6272	Electricity Charges	447,637	(66,397)	0	381,240	0	381,240	381,240	381,240	0	0
6273	Water Charges	29,953	1,758	0	31,711	0	31,711	31,711	31,711	0	0
6281	Security Services	25,000	(5,943)	0	19,057	0	19,057	19,057	18,998	59	59
6282	Equipment Maintenance	102,971	18,068	0	121,039	0	121,039	121,039	119,716	1,323	1,323
6283	Cleaning & Extermination Services	36,800	3,500	0	40,300	0	40,300	40,300	40,077	223	223
6284	Other	92,060	4,670	0	96,730	0	96,730	96,730	95,105	1,625	1,625
6291	National & Other Events	800	0	0	800	0	800	800	785	15	15
6292	Dietary	47,000	18,122	0	65,122	0	65,122	65,122	64,151	971	971
6293	Refreshment and Meals	2,120	1,409	0	3,529	0	3,529	3,529	3,409	120	120
6294	Other	0	0	0	0	0	0	0	0	0	0
6302	Training (including Scholarships)	18,000	(1,739)	0	16,261	0	16,261	16,261	15,078	1,183	1,183

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 2012**

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>		707,234	(2)	0	707,232	0	707,232	707,232	694,376	12,856	12,856
6111	Administrative	12,353	766	0	13,119	0	13,119	13,119	13,042	77	77
6112	Senior Technical	36,145	(2,800)	0	33,345	0	33,345	33,345	33,345	0	0
6113	Other Technical & Craft Skilled	7,725	(1,500)	0	6,225	0	6,225	6,225	5,678	547	547
6114	Clerical & Office Support	17,594	(2,700)	0	14,894	0	14,894	14,894	14,894	0	0
6115	Semi-Skilled Operatives & Unskilled	4,837	0	0	4,837	0	4,837	4,837	4,720	117	117
6116	Contracted Employees	83,450	7,500	0	90,950	0	90,950	90,950	90,589	361	361
6117	Temporary Employees	493	(167)	0	326	0	326	326	326	0	0
6131	Other Direct Labour Costs	1,312	(80)	0	1,232	0	1,232	1,232	1,164	68	68
6133	Benefits & Allowances	8,996	(982)	0	8,014	0	8,014	8,014	7,828	186	186
6134	National Insurance	5,640	(38)	0	5,602	0	5,602	5,602	5,586	16	16
6221	Drugs & Medical Supplies	61,600	(12,000)	0	49,600	0	49,600	49,600	49,600	0	0
6222	Field Material & Supplies	5,180	0	0	5,180	0	5,180	5,180	5,180	0	0
6223	Office Materials and Supplies	15,170	0	0	15,170	0	15,170	15,170	15,029	141	141
6224	Print & Non-Print Materials	13,500	(3,931)	0	9,569	0	9,569	9,569	9,569	0	0
6231	Fuel and Lubricants	15,000	(5,000)	0	10,000	0	10,000	10,000	9,225	775	775
6241	Rental of Buildings	2,040	8,437	0	10,477	0	10,477	10,477	10,477	0	0
6242	Maintenance of Buildings	15,700	3,973	0	19,673	0	19,673	19,673	19,667	6	6
6243	Janitorial and Cleaning Supplies	5,666	(2,000)	0	3,666	0	3,666	3,666	3,236	430	430
6255	Maintenance of Other Infrastructure	8,900	(2,112)	0	6,788	0	6,788	6,788	6,788	0	0
6261	Local Travel and Subsistence	12,700	(4,328)	0	8,372	0	8,372	8,372	8,057	315	315
6263	Postage Telex & Cablegram	514	0	0	514	0	514	514	494	20	20
6264	Vehicle Spares and Service	13,000	0	0	13,000	0	13,000	13,000	12,997	3	3
6265	Other Transport, Travel & Postage	4,100	(3,000)	0	1,100	0	1,100	1,100	862	238	238
6271	Telephone Charges	13,073	(1,000)	0	12,073	0	12,073	12,073	12,073	0	0
6272	Electricity Charges	41,891	(9,540)	0	32,351	0	32,351	32,351	32,351	0	0
6273	Water Charges	5,528	0	0	5,528	0	5,528	5,528	5,293	235	235

**AGENCY 47 - MINISTRY OF HEALTH  
PROGRAMME 471 - MINISTRY ADMINISTRATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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	33,705	0	0	33,705	0	33,705	33,705	31,799	1,906	1,906
6282	Equipment Maintenance	14,707	(2,500)	0	12,207	0	12,207	12,207	11,714	493	493
6283	Cleaning & Extermination Services	6,397	(3,000)	0	3,397	0	3,397	3,397	3,377	20	20
6284	Other	29,000	0	0	29,000	0	29,000	29,000	27,744	1,256	1,256
6291	National & Other Events	7,396	0	0	7,396	0	7,396	7,396	7,396	0	0
6293	Refreshment and Meals	4,722	0	0	4,722	0	4,722	4,722	4,708	14	14
6294	Other	105,000	37,000	0	142,000	0	142,000	142,000	136,841	5,159	5,159
6302	Training (including Scholarships)	10,578	(1,000)	0	9,578	0	9,578	9,578	9,231	347	347
6321	Subsid & Cont to Local Org	16,819	469	0	17,288	0	17,288	17,288	17,162	126	126
6322	Subsid & Cont to Intl Org	66,803	(469)	0	66,334	0	66,334	66,334	66,334	0	0

MR. L. CADOGAN  
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**AGENCY 47 - MINISTRY OF HEALTH  
PROGRAMME 472 - DISEASE CONTROL  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		559,475	(1)	0	559,474	0	559,474	559,474	535,192	24,282	24,282
6111	Administrative	8,255	500	0	8,755	0	8,755	8,755	8,755	0	0
6112	Senior Technical	25,517	(3,100)	0	22,417	0	22,417	22,417	22,351	66	66
6113	Other Technical & Craft Skilled	18,808	(1,410)	0	17,398	0	17,398	17,398	16,634	764	764
6114	Clerical & Office Support	6,673	0	0	6,673	0	6,673	6,673	6,656	17	17
6115	Semi-Skilled Operatives & Unskilled	14,506	(500)	0	14,006	0	14,006	14,006	14,006	0	0
6116	Contracted Employees	54,330	4,303	0	58,633	0	58,633	58,633	58,532	101	101
6117	Temporary Employees	336	(233)	0	103	0	103	103	63	40	40
6131	Other Direct Labour Costs	1,747	1,869	0	3,616	0	3,616	3,616	3,185	431	431
6133	Benefits & Allowances	8,953	(1,390)	0	7,563	0	7,563	7,563	7,556	7	7
6134	National Insurance	5,197	(40)	0	5,157	0	5,157	5,157	5,134	23	23
6221	Drugs & Medical Supplies	186,649	20,000	0	206,649	0	206,649	206,649	206,649	0	0
6222	Field Material & Supplies	7,738	0	0	7,738	0	7,738	7,738	7,738	0	0
6223	Office Materials and Supplies	9,282	1,096	0	10,378	0	10,378	10,378	10,378	0	0
6224	Print & Non-Print Materials	19,432	(4,082)	0	15,350	0	15,350	15,350	15,350	0	0
6231	Fuel and Lubricants	9,009	0	0	9,009	0	9,009	9,009	4,668	4,341	4,341
6241	Rental of Buildings	900	0	0	900	0	900	900	855	45	45
6242	Maintenance of Buildings	15,800	16,345	0	32,145	0	32,145	32,145	27,036	5,109	5,109
6243	Janitorial and Cleaning Supplies	4,080	0	0	4,080	0	4,080	4,080	3,123	957	957
6255	Maintenance of Other Infrastructure	2,775	(2,343)	0	432	0	432	432	432	0	0
6261	Local Travel and Subsistence	22,589	(9,920)	0	12,669	0	12,669	12,669	12,669	0	0
6263	Postage Telex & Cablegram	235	0	0	235	0	235	235	217	18	18
6264	Vehicle Spares and Service	8,510	0	0	8,510	0	8,510	8,510	6,623	1,887	1,887
6265	Other Transport, Travel & Postage	1,500	0	0	1,500	0	1,500	1,500	1,468	32	32
6271	Telephone Charges	3,454	0	0	3,454	0	3,454	3,454	3,454	0	0
6272	Electricity Charges	19,395	0	0	19,395	0	19,395	19,395	19,395	0	0
6273	Water Charges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6281	Security Services	12,598	3,500	0	16,098	0	16,098	16,098	16,098	0	0
6282	Equipment Maintenance	10,792	0	0	10,792	0	10,792	10,792	2,480	8,312	8,312
6283	Cleaning & Extermination Services	7,409	637	0	8,046	0	8,046	8,046	7,763	283	283
6284	Other	7,900	0	0	7,900	0	7,900	7,900	6,395	1,505	1,505
6291	National & Other Events	8,908	0	0	8,908	0	8,908	8,908	8,907	1	1
6292	Dietary	1,000	0	0	1,000	0	1,000	1,000	913	87	87
6293	Refreshment and Meals	2,110	0	0	2,110	0	2,110	2,110	2,096	14	14
6294	Other	11,600	(5,233)	0	6,367	0	6,367	6,367	6,239	128	128
6302	Training (including Scholarships)	30,218	(20,000)	0	10,218	0	10,218	10,218	10,104	114	114
6321	Subsid & Cont to Local Org	9,270	0	0	9,270	0	9,270	9,270	9,270	0	0

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 2012**

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>		497,109	6,638	0	503,747	0	503,747	502,974	483,142	20,605	19,832
6111	Administrative	3,890	(1,344)	0	2,546	0	2,546	2,546	2,546	0	0
6112	Senior Technical	30,080	(1,335)	0	28,745	0	28,745	28,745	28,745	0	0
6113	Other Technical & Craft Skilled	13,307	2,000	0	15,307	0	15,307	15,307	15,307	0	0
6114	Clerical & Office Support	2,730	0	0	2,730	0	2,730	2,730	2,730	0	0
6115	Semi-Skilled Operatives & Unskilled	8,449	108	0	8,557	0	8,557	7,784	7,776	781	8
6116	Contracted Employees	27,505	16,677	0	44,182	0	44,182	44,182	43,924	258	258
6117	Temporary Employees	490	0	0	490	0	490	490	476	14	14
6131	Other Direct Labour Costs	765	305	0	1,070	0	1,070	1,070	962	108	108
6133	Benefits & Allowances	7,006	(273)	0	6,733	0	6,733	6,733	6,652	81	81
6134	National Insurance	3,906	0	0	3,906	0	3,906	3,906	3,906	0	0
6221	Drugs & Medical Supplies	223,241	4,200	0	227,441	0	227,441	227,441	227,441	0	0
6222	Field Material & Supplies	5,971	6,757	0	12,728	0	12,728	12,728	12,728	0	0
6223	Office Materials and Supplies	7,370	0	0	7,370	0	7,370	7,370	4,459	2,911	2,911
6224	Print & Non-Print Materials	12,000	(4,039)	0	7,961	0	7,961	7,961	7,961	0	0
6231	Fuel and Lubricants	8,630	0	0	8,630	0	8,630	8,630	4,933	3,697	3,697
6242	Maintenance of Buildings	7,311	1,629	0	8,940	0	8,940	8,940	6,926	2,014	2,014
6243	Janitorial and Cleaning Supplies	1,937	0	0	1,937	0	1,937	1,937	953	984	984
6255	Maintenance of Other Infrastructure	2,048	(1,473)	0	575	0	575	575	575	0	0
6261	Local Travel and Subsistence	10,025	(2,874)	0	7,151	0	7,151	7,151	7,151	0	0
6263	Postage Telex & Cablegram	218	0	0	218	0	218	218	208	10	10
6264	Vehicle Spares and Service	4,750	0	0	4,750	0	4,750	4,750	3,028	1,722	1,722
6265	Other Transport, Travel & Postage	1,250	0	0	1,250	0	1,250	1,250	652	598	598
6271	Telephone Charges	2,397	0	0	2,397	0	2,397	2,397	2,397	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	1,700	300	300
6281	Security Services	5,720	0	0	5,720	0	5,720	5,720	5,069	651	651
6282	Equipment Maintenance	9,469	0	0	9,469	0	9,469	9,469	8,625	844	844
6283	Cleaning & Extermination Services	2,336	0	0	2,336	0	2,336	2,336	1,049	1,287	1,287
6284	Other	7,000	0	0	7,000	0	7,000	7,000	5,721	1,279	1,279
6291	National & Other Events	10,240	0	0	10,240	0	10,240	10,240	10,240	0	0
6292	Dietary	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6293	Refreshment and Meals	3,057	0	0	3,057	0	3,057	3,057	2,881	176	176
6294	Other	1,774	0	0	1,774	0	1,774	1,774	892	882	882
6302	Training (including Scholarships)	40,797	(13,700)	0	27,097	0	27,097	27,097	25,089	2,008	2,008

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 2012**

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>		3,867,138	(14,501)	0	3,852,637	0	3,852,637	3,852,637	3,834,163	18,474	18,474
6112	Senior Technical	32,259	6,385	0	38,644	0	38,644	38,644	38,644	0	0
6113	Other Technical & Craft Skilled	67,979	35,341	0	103,320	0	103,320	103,320	103,177	143	143
6114	Clerical & Office Support	1,250	(356)	0	894	0	894	894	894	0	0
6115	Semi-Skilled Operatives & Unskilled	33,574	25,860	0	59,434	0	59,434	59,434	59,434	0	0
6116	Contracted Employees	871,366	(84,769)	0	786,597	0	786,597	786,597	786,571	26	26
6117	Temporary Employees	213,160	(11,159)	0	202,001	0	202,001	202,001	201,541	460	460
6131	Other Direct Labour Costs	347	277	0	624	0	624	624	624	0	0
6133	Benefits & Allowances	73,176	12,344	0	85,520	0	85,520	85,520	85,520	0	0
6134	National Insurance	11,811	1,577	0	13,388	0	13,388	13,388	13,232	156	156
6221	Drugs & Medical Supplies	2,065,748	7,207	0	2,072,955	0	2,072,955	2,072,955	2,072,955	0	0
6222	Field Material & Supplies	10,623	(1,000)	0	9,623	0	9,623	9,623	9,623	0	0
6223	Office Materials and Supplies	8,727	0	0	8,727	0	8,727	8,727	5,655	3,072	3,072
6224	Print & Non-Print Materials	26,026	(9,853)	0	16,173	0	16,173	16,173	16,173	0	0
6231	Fuel and Lubricants	34,120	0	0	34,120	0	34,120	34,120	33,730	390	390
6241	Rental of Buildings	6,430	550	0	6,980	0	6,980	6,980	6,890	90	90
6242	Maintenance of Buildings	37,700	10,250	0	47,950	0	47,950	47,950	45,599	2,351	2,351
6243	Janitorial and Cleaning Supplies	25,000	0	0	25,000	0	25,000	25,000	22,724	2,276	2,276
6255	Maintenance of Other Infrastructure	20,314	(351)	0	19,963	0	19,963	19,963	19,963	0	0
6261	Local Travel and Subsistence	17,359	(46)	0	17,313	0	17,313	17,313	17,313	0	0
6263	Postage Telex & Cablegram	48	0	0	48	0	48	48	40	8	8
6264	Vehicle Spares and Service	10,985	(1,000)	0	9,985	0	9,985	9,985	9,600	385	385
6265	Other Transport, Travel & Postage	34,327	(2,500)	0	31,827	0	31,827	31,827	31,827	0	0
6271	Telephone Charges	5,750	0	0	5,750	0	5,750	5,750	5,750	0	0
6272	Electricity Charges	45,680	0	0	45,680	0	45,680	45,680	45,680	0	0
6273	Water Charges	5,476	3,621	0	9,097	0	9,097	9,097	8,569	528	528
6281	Security Services	22,813	25,385	0	48,198	0	48,198	48,198	47,623	575	575
6282	Equipment Maintenance	21,249	0	0	21,249	0	21,249	21,249	21,067	182	182
6283	Cleaning & Extermination Services	4,992	960	0	5,952	0	5,952	5,952	5,337	615	615
6284	Other	116,026	(33,224)	0	82,802	0	82,802	82,802	78,626	4,176	4,176
6291	National & Other Events	2,180	0	0	2,180	0	2,180	2,180	2,090	90	90
6292	Dietary	24,378	0	0	24,378	0	24,378	24,378	24,378	0	0
6293	Refreshment and Meals	4,090	0	0	4,090	0	4,090	4,090	3,999	91	91
6294	Other	4,424	0	0	4,424	0	4,424	4,424	4,423	1	1
6302	Training (including Scholarships)	7,551	0	0	7,551	0	7,551	7,551	4,692	2,859	2,859
6321	Subsid & Cont to Local Org	200	0	0	200	0	200	200	200	0	0

MR. L. CADOGAN  
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**AGENCY 47 - MINISTRY OF HEALTH  
PROGRAMME 475 - HEALTH SCIENCES EDUCATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		451,666	7,861	0	459,527	0	459,527	458,040	448,318	11,209	9,722
6111	Administrative	1,800	70	0	1,870	0	1,870	1,870	1,870	0	0
6112	Senior Technical	12,860	(2,884)	0	9,976	0	9,976	9,976	9,976	0	0
6113	Other Technical & Craft Skilled	2,098	441	0	2,539	0	2,539	2,539	2,539	0	0
6114	Clerical & Office Support	3,095	(16)	0	3,079	0	3,079	3,079	3,079	0	0
6115	Semi-Skilled Operatives & Unskilled	1,494	68	0	1,562	0	1,562	1,562	1,550	12	12
6116	Contracted Employees	54,616	(6,773)	0	47,843	0	47,843	46,376	46,224	1,619	152
6117	Temporary Employees	323	731	0	1,054	0	1,054	1,054	1,054	0	0
6131	Other Direct Labour Costs	455	373	0	828	0	828	808	808	20	0
6133	Benefits & Allowances	14,002	2,110	0	16,112	0	16,112	16,112	12,081	4,031	4,031
6134	National Insurance	12,770	4,241	0	17,011	0	17,011	17,011	17,000	11	11
6221	Drugs & Medical Supplies	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
6222	Field Material & Supplies	4,070	(3,400)	0	670	0	670	670	670	0	0
6223	Office Materials and Supplies	7,600	(3,759)	0	3,841	0	3,841	3,841	3,652	189	189
6224	Print & Non-Print Materials	8,700	(5,052)	0	3,648	0	3,648	3,648	3,648	0	0
6231	Fuel and Lubricants	769	0	0	769	0	769	769	710	59	59
6241	Rental of Buildings	4,860	(564)	0	4,296	0	4,296	4,296	3,720	576	576
6242	Maintenance of Buildings	15,000	5,584	0	20,584	0	20,584	20,584	20,558	26	26
6243	Janitorial and Cleaning Supplies	3,190	0	0	3,190	0	3,190	3,190	408	2,782	2,782
6255	Maintenance of Other Infrastructure	7,200	(5,437)	0	1,763	0	1,763	1,763	1,763	0	0
6261	Local Travel and Subsistence	3,431	(2,469)	0	962	0	962	962	962	0	0
6263	Postage Telex & Cablegram	50	0	0	50	0	50	50	0	50	50
6264	Vehicle Spares and Service	1,356	(1,000)	0	356	0	356	356	70	286	286
6265	Other Transport, Travel & Postage	1,900	(1,900)	0	0	0	0	0	0	0	0
6271	Telephone Charges	3,870	(1,500)	0	2,370	0	2,370	2,370	2,370	0	0
6272	Electricity Charges	6,300	0	0	6,300	0	6,300	6,300	6,300	0	0
6273	Water Charges	1,320	1,000	0	2,320	0	2,320	2,320	1,398	922	922
6281	Security Services	7,520	8,148	0	15,668	0	15,668	15,668	15,668	0	0
6282	Equipment Maintenance	3,077	(618)	0	2,459	0	2,459	2,459	2,458	1	1
6283	Cleaning & Extermination Services	3,500	0	0	3,500	0	3,500	3,500	3,481	19	19
6284	Other	8,040	(6,248)	0	1,792	0	1,792	1,792	1,732	60	60
6291	National & Other Events	4,000	0	0	4,000	0	4,000	4,000	3,921	79	79
6292	Dietary	24,400	10,697	0	35,097	0	35,097	35,097	35,096	1	1
6293	Refreshment and Meals	500	0	0	500	0	500	500	317	183	183
6294	Other	600	0	0	600	0	600	600	417	183	183
6302	Training (including Scholarships)	225,000	16,018	0	241,018	0	241,018	241,018	240,918	100	100

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 2012**

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>		323,095	764	0	323,859	0	323,859	323,859	307,192	16,667	16,667
6111	Administrative	3,495	1,016	0	4,511	0	4,511	4,511	4,330	181	181
6112	Senior Technical	6,062	0	0	6,062	0	6,062	6,062	6,062	0	0
6113	Other Technical & Craft Skilled	15,708	(1,016)	0	14,692	0	14,692	14,692	14,635	57	57
6114	Clerical & Office Support	1,860	0	0	1,860	0	1,860	1,860	1,860	0	0
6115	Semi-Skilled Operatives & Unskilled	7,639	(81)	0	7,558	0	7,558	7,558	7,548	10	10
6116	Contracted Employees	16,500	576	0	17,076	0	17,076	17,076	17,076	0	0
6131	Other Direct Labour Costs	122	140	0	262	0	262	262	262	0	0
6133	Benefits & Allowances	3,237	(420)	0	2,817	0	2,817	2,817	2,817	0	0
6134	National Insurance	2,470	(5)	0	2,465	0	2,465	2,465	2,461	4	4
6221	Drugs & Medical Supplies	159,217	0	0	159,217	0	159,217	159,217	159,217	0	0
6222	Field Material & Supplies	1,551	0	0	1,551	0	1,551	1,551	1,551	0	0
6223	Office Materials and Supplies	3,899	0	0	3,899	0	3,899	3,899	1,395	2,504	2,504
6224	Print & Non-Print Materials	3,700	(79)	0	3,621	0	3,621	3,621	3,621	0	0
6231	Fuel and Lubricants	2,178	0	0	2,178	0	2,178	2,178	1,300	878	878
6242	Maintenance of Buildings	7,900	3,606	0	11,506	0	11,506	11,506	7,790	3,716	3,716
6243	Janitorial and Cleaning Supplies	999	0	0	999	0	999	999	650	349	349
6255	Maintenance of Other Infrastructure	2,620	(2,336)	0	284	0	284	284	284	0	0
6261	Local Travel and Subsistence	5,000	(1,190)	0	3,810	0	3,810	3,810	3,810	0	0
6263	Postage Telex & Cablegram	362	0	0	362	0	362	362	288	74	74
6264	Vehicle Spares and Service	1,800	0	0	1,800	0	1,800	1,800	1,727	73	73
6265	Other Transport, Travel & Postage	1,700	0	0	1,700	0	1,700	1,700	714	986	986
6271	Telephone Charges	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6272	Electricity Charges	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6273	Water Charges	522	553	0	1,075	0	1,075	1,075	1,075	0	0
6281	Security Services	1,752	0	0	1,752	0	1,752	1,752	1,748	4	4
6282	Equipment Maintenance	38,000	0	0	38,000	0	38,000	38,000	37,973	27	27
6283	Cleaning & Extermination Services	1,979	0	0	1,979	0	1,979	1,979	508	1,471	1,471
6284	Other	2,500	0	0	2,500	0	2,500	2,500	1,727	773	773
6291	National & Other Events	1,119	0	0	1,119	0	1,119	1,119	1,084	35	35
6292	Dietary	2,704	0	0	2,704	0	2,704	2,704	2,310	394	394
6293	Refreshment and Meals	908	0	0	908	0	908	908	849	59	59
6294	Other	140	0	0	140	0	140	140	140	0	0
6302	Training (including Scholarships)	8,252	0	0	8,252	0	8,252	8,252	3,180	5,072	5,072

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 2012**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		220,345	(763)	0	219,582	0	219,582	219,582	207,100	12,482	12,482
6111	Administrative	802	0	0	802	0	802	802	802	0	0
6112	Senior Technical	12,500	(578)	0	11,922	0	11,922	11,922	11,922	0	0
6113	Other Technical & Craft Skilled	19,450	0	0	19,450	0	19,450	19,450	19,450	0	0
6114	Clerical & Office Support	550	0	0	550	0	550	550	550	0	0
6115	Semi-Skilled Operatives & Unskilled	23,121	(458)	0	22,663	0	22,663	22,663	22,663	0	0
6116	Contracted Employees	47,500	0	0	47,500	0	47,500	47,500	47,500	0	0
6117	Temporary Employees	1,836	546	0	2,382	0	2,382	2,382	2,346	36	36
6131	Other Direct Labour Costs	183	0	0	183	0	183	183	183	0	0
6133	Benefits & Allowances	7,511	315	0	7,826	0	7,826	7,826	7,826	0	0
6134	National Insurance	4,118	(35)	0	4,083	0	4,083	4,083	4,083	0	0
6221	Drugs & Medical Supplies	3,930	0	0	3,930	0	3,930	3,930	3,930	0	0
6222	Field Material & Supplies	5,908	0	0	5,908	0	5,908	5,908	5,178	730	730
6223	Office Materials and Supplies	3,490	0	0	3,490	0	3,490	3,490	1,767	1,723	1,723
6224	Print & Non-Print Materials	3,357	(1,019)	0	2,338	0	2,338	2,338	2,338	0	0
6231	Fuel and Lubricants	3,376	0	0	3,376	0	3,376	3,376	2,252	1,124	1,124
6241	Rental of Buildings	1,800	30	0	1,830	0	1,830	1,830	1,830	0	0
6242	Maintenance of Buildings	8,850	1,928	0	10,778	0	10,778	10,778	10,318	460	460
6243	Janitorial and Cleaning Supplies	2,186	0	0	2,186	0	2,186	2,186	1,100	1,086	1,086
6255	Maintenance of Other Infrastructure	1,354	0	0	1,354	0	1,354	1,354	1,354	0	0
6261	Local Travel and Subsistence	2,528	(939)	0	1,589	0	1,589	1,589	1,589	0	0
6263	Postage Telex & Cablegram	92	0	0	92	0	92	92	0	92	92
6264	Vehicle Spares and Service	3,008	(1,402)	0	1,606	0	1,606	1,606	1,529	77	77
6265	Other Transport, Travel & Postage	100	0	0	100	0	100	100	4	96	96
6271	Telephone Charges	828	0	0	828	0	828	828	828	0	0
6272	Electricity Charges	3,225	0	0	3,225	0	3,225	3,225	3,225	0	0
6273	Water Charges	562	849	0	1,411	0	1,411	1,411	1,411	0	0

**AGENCY 47 - MINISTRY OF HEALTH  
PROGRAMME 477 - REHABILITATION SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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	8,062	0	0	8,062	0	8,062	8,062	6,436	1,626	1,626
6282	Equipment Maintenance	7,921	0	0	7,921	0	7,921	7,921	5,412	2,509	2,509
6283	Cleaning & Extermination Services	1,207	0	0	1,207	0	1,207	1,207	943	264	264
6284	Other	1,347	0	0	1,347	0	1,347	1,347	807	540	540
6291	National & Other Events	1,530	0	0	1,530	0	1,530	1,530	1,530	0	0
6292	Dietary	2,693	0	0	2,693	0	2,693	2,693	823	1,870	1,870
6293	Refreshment and Meals	1,340	0	0	1,340	0	1,340	1,340	1,240	100	100
6294	Other	100	0	0	100	0	100	100	0	100	100
6302	Training (including Scholarships)	5,280	0	0	5,280	0	5,280	5,280	5,231	49	49
6321	Subsid & Cont to Local Org	28,700	0	0	28,700	0	28,700	28,700	28,700	0	0

MR. L. CADOGAN  
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**AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES & SOCIAL SECURITY**  
**PROGRAMME 481 - MINISTRY ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		179,020	0	0	179,020	0	179,020	179,020	175,096	3,924	3,924
6111	Administrative	9,789	484	0	10,273	0	10,273	10,273	10,273	0	0
6112	Senior Technical	1,231	56	0	1,287	0	1,287	1,287	1,287	0	0
6113	Other Technical & Craft Skilled	697	29	0	726	0	726	726	726	0	0
6114	Clerical & Office Support	12,900	(1,352)	0	11,548	0	11,548	11,548	11,548	0	0
6115	Semi-Skilled Operatives & Unskilled	2,486	(218)	0	2,268	0	2,268	2,268	2,268	0	0
6116	Contracted Employees	59,105	2,762	0	61,867	0	61,867	61,867	61,867	0	0
6117	Temporary Employees	1,042	(905)	0	137	0	137	137	137	0	0
6131	Other Direct Labour Costs	252	(180)	0	72	0	72	72	72	0	0
6133	Benefits & Allowances	2,755	(462)	0	2,293	0	2,293	2,293	2,293	0	0
6134	National Insurance	2,099	(214)	0	1,885	0	1,885	1,885	1,885	0	0
6221	Drugs & Medical Supplies	200	0	0	200	0	200	200	200	0	0
6222	Field Material & Supplies	200	0	0	200	0	200	200	105	95	95
6223	Office Materials and Supplies	3,200	0	0	3,200	0	3,200	3,200	3,178	22	22
6224	Print & Non-Print Materials	2,711	0	0	2,711	0	2,711	2,711	2,704	7	7
6231	Fuel and Lubricants	9,600	0	0	9,600	0	9,600	9,600	9,199	401	401
6241	Rental of Buildings	3,063	0	0	3,063	0	3,063	3,063	3,062	1	1
6242	Maintenance of Buildings	8,000	0	0	8,000	0	8,000	8,000	7,944	56	56
6243	Janitorial and Cleaning Supplies	758	0	0	758	0	758	758	727	31	31
6255	Maintenance of Other Infrastructure	3,500	0	0	3,500	0	3,500	3,500	2,794	706	706
6261	Local Travel and Subsistence	3,500	(1,500)	0	2,000	0	2,000	2,000	1,452	548	548
6263	Postage Telex & Cablegram	147	0	0	147	0	147	147	42	105	105
6264	Vehicle Spares and Service	5,900	0	0	5,900	0	5,900	5,900	5,899	1	1
6265	Other Transport, Travel & Postage	800	(800)	0	0	0	0	0	0	0	0
6271	Telephone Charges	4,914	2,500	0	7,414	0	7,414	7,414	6,190	1,224	1,224
6272	Electricity Charges	6,000	0	0	6,000	0	6,000	6,000	5,736	264	264
6273	Water Charges	1,100	0	0	1,100	0	1,100	1,100	1,075	25	25
6281	Security Services	16,976	0	0	16,976	0	16,976	16,976	16,950	26	26
6282	Equipment Maintenance	3,700	(1,000)	0	2,700	0	2,700	2,700	2,601	99	99
6283	Cleaning & Extermination Services	400	0	0	400	0	400	400	141	259	259
6284	Other	2,500	0	0	2,500	0	2,500	2,500	2,489	11	11
6291	National & Other Events	650	800	0	1,450	0	1,450	1,450	1,450	0	0
6293	Refreshment and Meals	2,150	0	0	2,150	0	2,150	2,150	2,130	20	20
6294	Other	1,300	0	0	1,300	0	1,300	1,300	1,278	22	22
6302	Training (including Scholarships)	250	0	0	250	0	250	250	249	1	1
6321	Subsid & Cont to Local Org	5,145	0	0	5,145	0	5,145	5,145	5,145	0	0

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 2012**

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>		5,082,587	0	654,146	5,736,733	0	5,736,733	5,736,616	5,720,336	16,397	16,280
6111	Administrative	9,995	447	0	10,442	0	10,442	10,442	10,440	2	2
6112	Senior Technical	19,928	(1,095)	0	18,833	0	18,833	18,833	18,833	0	0
6113	Other Technical & Craft Skilled	54,275	1,340	0	55,615	0	55,615	55,615	55,615	0	0
6114	Clerical & Office Support	10,935	523	0	11,458	0	11,458	11,458	11,456	2	2
6115	Semi-Skilled Operatives & Unskilled	42,979	0	0	42,979	0	42,979	42,979	42,972	7	7
6116	Contracted Employees	147,680	0	0	147,680	0	147,680	147,680	147,680	0	0
6117	Temporary Employees	5,618	(315)	0	5,303	0	5,303	5,303	5,303	0	0
6131	Other Direct Labour Costs	299	0	0	299	0	299	299	299	0	0
6133	Benefits & Allowances	22,815	(626)	0	22,189	0	22,189	22,189	22,189	0	0
6134	National Insurance	10,701	(274)	0	10,427	0	10,427	10,310	10,310	117	0
6221	Drugs & Medical Supplies	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6222	Field Material & Supplies	22,400	(10,000)	0	12,400	0	12,400	12,400	10,748	1,652	1,652
6223	Office Materials and Supplies	7,500	0	0	7,500	0	7,500	7,500	7,177	323	323
6224	Print & Non-Print Materials	13,638	800	0	14,438	0	14,438	14,438	12,685	1,753	1,753
6231	Fuel and Lubricants	9,550	(1,000)	0	8,550	0	8,550	8,550	7,952	598	598
6242	Maintenance of Buildings	34,416	5,000	0	39,416	0	39,416	39,416	36,546	2,870	2,870
6243	Janitorial and Cleaning Supplies	19,900	0	0	19,900	0	19,900	19,900	18,995	905	905
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	10,100	(3,000)	0	7,100	0	7,100	7,100	7,095	5	5
6261	Local Travel and Subsistence	15,000	(1,800)	0	13,200	0	13,200	13,200	12,712	488	488
6263	Postage Telex & Cablegram	100	0	0	100	0	100	100	0	100	100
6264	Vehicle Spares and Service	1,700	1,000	0	2,700	0	2,700	2,700	2,696	4	4
6265	Other Transport, Travel & Postage	6,050	(1,500)	0	4,550	0	4,550	4,550	3,747	803	803
6271	Telephone Charges	7,000	3,000	0	10,000	0	10,000	10,000	9,803	197	197
6272	Electricity Charges	14,116	5,000	0	19,116	0	19,116	19,116	19,112	4	4
6273	Water Charges	5,938	0	0	5,938	0	5,938	5,938	5,404	534	534

**AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES & SOCIAL SECURITY**  
**PROGRAMME 482 - SOCIAL SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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	29,308	0	19,146	48,454	0	48,454	48,454	46,442	2,012	2,012
6282	Equipment Maintenance	5,500	0	0	5,500	0	5,500	5,500	5,418	82	82
6283	Cleaning & Extermination Services	4,000	(1,000)	0	3,000	0	3,000	3,000	2,415	585	585
6284	Other	44,027	11,000	0	55,027	0	55,027	55,027	54,906	121	121
6291	National & Other Events	1,400	1,000	0	2,400	0	2,400	2,400	2,188	212	212
6292	Dietary	125,450	4,000	0	129,450	0	129,450	129,450	129,449	1	1
6293	Refreshment and Meals	4,000	0	0	4,000	0	4,000	4,000	3,799	201	201
6294	Other	17,000	(1,500)	0	15,500	0	15,500	15,500	13,951	1,549	1,549
6302	Training (including Scholarships)	18,890	(11,000)	0	7,890	0	7,890	7,890	7,815	75	75
6321	Subsid & Cont to Local Org	56,191	0	0	56,191	0	56,191	56,191	55,137	1,054	1,054
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	4,281,283	0	635,000	4,916,283	0	4,916,283	4,916,283	4,916,142	141	141

MS. L. BAIRD  
HEAD OF BUDGET AGENCY

**AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES & SOCIAL SECURITY**  
**PROGRAMME 483 - LABOUR ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		287,914	0	0	287,914	0	287,914	277,206	266,386	21,528	10,820
6111	Administrative	4,860	0	0	4,860	0	4,860	4,563	4,563	297	0
6112	Senior Technical	3,972	0	0	3,972	0	3,972	3,773	3,773	199	0
6113	Other Technical & Craft Skilled	16,581	1,552	0	18,133	0	18,133	18,133	18,130	3	3
6114	Clerical & Office Support	2,621	76	0	2,697	0	2,697	2,697	2,697	0	0
6115	Semi-Skilled Operatives & Unskilled	2,025	94	0	2,119	0	2,119	2,119	2,119	0	0
6116	Contracted Employees	51,869	(1,894)	0	49,975	0	49,975	40,382	40,382	9,593	0
6117	Temporary Employees	1,365	172	0	1,537	0	1,537	1,537	1,537	0	0
6131	Other Direct Labour Costs	2,299	0	0	2,299	0	2,299	2,135	2,135	164	0
6133	Benefits & Allowances	4,726	0	0	4,726	0	4,726	4,437	4,437	289	0
6134	National Insurance	2,623	0	0	2,623	0	2,623	2,457	2,457	166	0
6221	Drugs & Medical Supplies	80	0	0	80	0	80	80	80	0	0
6222	Field Material & Supplies	3,000	(1,500)	0	1,500	0	1,500	1,500	653	847	847
6223	Office Materials and Supplies	4,000	(2,000)	0	2,000	0	2,000	2,000	1,961	39	39
6224	Print & Non-Print Materials	5,000	(2,000)	0	3,000	0	3,000	3,000	2,861	139	139
6231	Fuel and Lubricants	4,000	0	0	4,000	0	4,000	4,000	3,460	540	540
6242	Maintenance of Buildings	5,000	0	0	5,000	0	5,000	5,000	4,351	649	649
6243	Janitorial and Cleaning Supplies	508	0	0	508	0	508	508	504	4	4
6255	Maintenance of Other Infrastructure	1,520	0	0	1,520	0	1,520	1,520	1,444	76	76
6261	Local Travel and Subsistence	2,200	0	0	2,200	0	2,200	2,200	737	1,463	1,463
6263	Postage Telex & Cablegram	100	0	0	100	0	100	100	24	76	76
6264	Vehicle Spares and Service	3,700	0	0	3,700	0	3,700	3,700	2,832	868	868
6271	Telephone Charges	7,000	0	0	7,000	0	7,000	7,000	3,912	3,088	3,088
6272	Electricity Charges	5,000	0	0	5,000	0	5,000	5,000	3,751	1,249	1,249
6273	Water Charges	635	0	0	635	0	635	635	635	0	0
6281	Security Services	16,300	6,500	0	22,800	0	22,800	22,800	22,695	105	105
6282	Equipment Maintenance	2,080	0	0	2,080	0	2,080	2,080	1,801	279	279
6283	Cleaning & Extermination Services	300	0	0	300	0	300	300	285	15	15
6284	Other	4,800	(1,000)	0	3,800	0	3,800	3,800	3,771	29	29
6291	National & Other Events	350	0	0	350	0	350	350	245	105	105
6293	Refreshment and Meals	650	0	0	650	0	650	650	620	30	30
6294	Other	2,385	800	0	3,185	0	3,185	3,185	2,938	247	247
6302	Training (including Scholarships)	2,200	(800)	0	1,400	0	1,400	1,400	431	969	969
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  
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS**  
**PROGRAMME 511 - SECRETARIAT SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		330,821	1,249	0	332,070	0	332,070	331,887	331,450	620	437
6111	Administrative	17,842	(2,240)	0	15,602	0	15,602	15,602	15,602	0	0
6112	Senior Technical	4,364	218	0	4,582	0	4,582	4,582	4,582	0	0
6113	Other Technical & Craft Skilled	8,178	472	0	8,650	0	8,650	8,650	8,650	0	0
6114	Clerical & Office Support	10,707	136	0	10,843	0	10,843	10,843	10,843	0	0
6115	Semi-Skilled Operatives & Unskilled	491	25	0	516	0	516	516	516	0	0
6116	Contracted Employees	82,606	2,000	0	84,606	0	84,606	84,606	84,606	0	0
6117	Temporary Employees	270	(138)	0	132	0	132	132	132	0	0
6131	Other Direct Labour Costs	183	68	0	251	0	251	251	251	0	0
6133	Benefits & Allowances	3,742	(448)	0	3,294	0	3,294	3,294	3,294	0	0
6134	National Insurance	3,170	(94)	0	3,076	0	3,076	3,076	3,076	0	0
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6222	Field Material & Supplies	220	0	0	220	0	220	195	195	25	0
6223	Office Materials and Supplies	6,000	1,900	0	7,900	0	7,900	7,900	7,900	0	0
6224	Print & Non-Print Materials	3,200	180	0	3,380	0	3,380	3,380	3,373	7	7
6231	Fuel and Lubricants	5,228	400	0	5,628	0	5,628	5,628	5,628	0	0
6242	Maintenance of Buildings	3,500	0	0	3,500	0	3,500	3,481	3,481	19	0
6243	Janitorial and Cleaning Supplies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6255	Maintenance of Other Infrastructure	1,000	0	0	1,000	0	1,000	890	889	111	1
6261	Local Travel and Subsistence	3,258	(410)	0	2,848	0	2,848	2,848	2,848	0	0
6263	Postage Telex & Cablegram	70	0	0	70	0	70	55	55	15	0
6264	Vehicle Spares and Service	2,620	364	0	2,984	0	2,984	2,984	2,984	0	0
6265	Other Transport, Travel & Postage	1,350	(754)	0	596	0	596	596	524	72	72
6271	Telephone Charges	5,500	390	0	5,890	0	5,890	5,890	5,890	0	0
6272	Electricity Charges	10,000	12,500	0	22,500	0	22,500	22,500	22,500	0	0
6273	Water Charges	800	0	0	800	0	800	800	800	0	0
6282	Equipment Maintenance	4,130	(300)	0	3,830	0	3,830	3,830	3,830	0	0
6283	Cleaning & Extermination Services	1,005	465	0	1,470	0	1,470	1,470	1,467	3	3
6284	Other	12,205	2,295	0	14,500	0	14,500	14,500	14,500	0	0
6291	National & Other Events	600	0	0	600	0	600	600	599	1	1
6293	Refreshment and Meals	1,700	200	0	1,900	0	1,900	1,900	1,899	1	1
6294	Other	31,000	2,740	0	33,740	0	33,740	33,740	33,736	4	4
6302	Training (including Scholarships)	500	(180)	0	320	0	320	320	34	286	286
6321	Subsid & Cont to Local Org	103,720	(18,540)	0	85,180	0	85,180	85,166	85,104	76	62
6322	Subsid & Cont to Intl Org	62	0	0	62	0	62	62	62	0	0

MS. A. JOHNSON  
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS  
PROGRAMME 512 - GUYANA POLICE FORCE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		5,746,819	(1)	0	5,746,818	198,009	5,944,827	5,943,341	5,929,562	15,265	13,779
6111	Administrative	232,791	0	0	232,791	0	232,791	232,791	232,791	0	0
6113	Other Technical & Craft Skilled	359,542	0	0	359,542	0	359,542	359,542	359,542	0	0
6114	Clerical & Office Support	1,843,526	0	0	1,843,526	0	1,843,526	1,843,526	1,843,307	219	219
6115	Semi-Skilled Operatives & Unskilled	244,351	0	0	244,351	0	244,351	244,351	244,351	0	0
6116	Contracted Employees	22,500	0	0	22,500	0	22,500	22,500	22,500	0	0
6131	Other Direct Labour Costs	208,579	0	0	208,579	0	208,579	208,579	208,579	0	0
6133	Benefits & Allowances	740,000	0	0	740,000	0	740,000	739,462	739,281	719	181
6134	National Insurance	206,652	0	0	206,652	0	206,652	206,652	206,652	0	0
6221	Drugs & Medical Supplies	5,500	0	0	5,500	0	5,500	5,500	5,116	384	384
6222	Field Material & Supplies	49,461	0	0	49,461	0	49,461	49,461	49,461	0	0
6223	Office Materials and Supplies	42,850	3,500	0	46,350	0	46,350	46,350	46,165	185	185
6224	Print & Non-Print Materials	127,202	(3,500)	0	123,702	0	123,702	123,702	122,597	1,105	1,105
6231	Fuel and Lubricants	320,000	0	0	320,000	105,320	425,320	425,320	425,320	0	0
6241	Rental of Buildings	1,800	(960)	0	840	0	840	840	805	35	35
6242	Maintenance of Buildings	138,000	0	0	138,000	0	138,000	138,000	133,336	4,664	4,664
6243	Janitorial and Cleaning Supplies	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6255	Maintenance of Other Infrastructure	35,000	(4,000)	0	31,000	0	31,000	31,000	29,065	1,935	1,935
6261	Local Travel and Subsistence	560,500	0	0	560,500	58,666	619,166	619,166	616,505	2,661	2,661
6263	Postage Telex & Cablegram	533	(108)	0	425	0	425	425	425	0	0
6264	Vehicle Spares and Service	160,000	0	0	160,000	0	160,000	159,052	158,765	1,235	287
6265	Other Transport, Travel & Postage	7,500	0	0	7,500	3,950	11,450	11,450	11,437	13	13
6271	Telephone Charges	64,000	0	0	64,000	0	64,000	64,000	64,000	0	0
6272	Electricity Charges	109,743	4,900	0	114,643	0	114,643	114,643	114,643	0	0
6273	Water Charges	36,000	0	0	36,000	0	36,000	36,000	36,000	0	0
6282	Equipment Maintenance	41,400	(900)	0	40,500	30,073	70,573	70,573	70,112	461	461
6283	Cleaning & Extermination Services	23,100	5,120	0	28,220	0	28,220	28,220	28,144	76	76
6284	Other	50,255	1,600	0	51,855	0	51,855	51,855	51,854	1	1
6291	National & Other Events	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
6292	Dietary	10,000	(3,750)	0	6,250	0	6,250	6,250	6,112	138	138
6293	Refreshment and Meals	8,099	0	0	8,099	0	8,099	8,099	8,088	11	11
6294	Other	37,800	(1,600)	0	36,200	0	36,200	36,200	35,080	1,120	1,120
6302	Training (including Scholarships)	28,200	0	0	28,200	0	28,200	28,200	27,897	303	303
6322	Subsid & Cont to Intl Org	9,335	(303)	0	9,032	0	9,032	9,032	9,032	0	0

MS. A. JOHNSON  
HEAD OF BUDGET AGENCY



**AGENCY 51 - MINISTRY OF HOME AFFAIRS  
PROGRAMME 513 - GUYANA PRISON SERVICE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		922,346	(546)	0	921,800	47,000	968,800	968,128	966,055	2,745	2,073
6111	Administrative	39,227	(486)	0	38,741	0	38,741	38,741	38,741	0	0
6113	Other Technical & Craft Skilled	116,164	0	0	116,164	0	116,164	116,164	116,164	0	0
6114	Clerical & Office Support	107,518	12,962	0	120,480	0	120,480	120,480	120,480	0	0
6115	Semi-Skilled Operatives & Unskilled	42,143	(13,998)	0	28,145	0	28,145	28,145	28,145	0	0
6116	Contracted Employees	12,145	1,036	0	13,181	0	13,181	13,181	13,181	0	0
6131	Other Direct Labour Costs	22,313	163	0	22,476	0	22,476	22,476	22,476	0	0
6133	Benefits & Allowances	61,000	(1,864)	0	59,136	0	59,136	59,136	59,136	0	0
6134	National Insurance	24,442	1,641	0	26,083	0	26,083	26,083	26,083	0	0
6221	Drugs & Medical Supplies	2,700	0	0	2,700	0	2,700	2,700	2,673	27	27
6222	Field Material & Supplies	29,000	0	0	29,000	0	29,000	29,000	29,000	0	0
6223	Office Materials and Supplies	5,240	0	0	5,240	0	5,240	5,240	5,239	1	1
6224	Print & Non-Print Materials	2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
6231	Fuel and Lubricants	51,424	0	0	51,424	2,000	53,424	53,424	53,424	0	0
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	50,100	(2,900)	0	47,200	0	47,200	46,528	46,528	672	0
6243	Janitorial and Cleaning Supplies	17,475	0	0	17,475	0	17,475	17,475	17,475	0	0
6255	Maintenance of Other Infrastructure	19,000	0	0	19,000	0	19,000	19,000	18,412	588	588
6261	Local Travel and Subsistence	7,000	0	0	7,000	0	7,000	7,000	6,988	12	12
6263	Postage Telex & Cablegram	11	0	0	11	0	11	11	11	0	0
6264	Vehicle Spares and Service	11,000	0	0	11,000	0	11,000	11,000	10,942	58	58
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	0	0	7,500	0	7,500	7,500	7,500	0	0
6272	Electricity Charges	27,000	2,900	0	29,900	0	29,900	29,900	29,900	0	0
6273	Water Charges	7,452	0	0	7,452	0	7,452	7,452	7,452	0	0
6282	Equipment Maintenance	6,000	0	0	6,000	0	6,000	6,000	5,283	717	717
6283	Cleaning & Extermination Services	2,836	0	0	2,836	0	2,836	2,836	2,821	15	15
6284	Other	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6291	National & Other Events	376	0	0	376	0	376	376	376	0	0
6292	Dietary	200,000	0	0	200,000	45,000	245,000	245,000	245,000	0	0
6293	Refreshment and Meals	5,700	0	0	5,700	0	5,700	5,700	5,700	0	0
6294	Other	18,000	0	0	18,000	0	18,000	18,000	17,998	2	2
6302	Training (including Scholarships)	22,680	0	0	22,680	0	22,680	22,680	22,677	3	3
6321	Subsid & Cont to Local Org	50	0	0	50	0	50	50	50	0	0
6322	Subsid & Cont to Intl Org	650	0	0	650	0	650	650	0	650	650

MS. A. JOHNSON  
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS  
PROGRAMME 514 - POLICE COMPLAINTS AUTHORITY  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		9,568	246	0	9,814	0	9,814	9,456	9,309	505	147
6111	Administrative	0	524	0	524	0	524	524	524	0	0
6114	Clerical & Office Support	491	1	0	492	0	492	492	492	0	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	2,268	7	0	2,275	0	2,275	2,275	2,275	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	58	3	0	61	0	61	60	60	1	0
6134	National Insurance	60	11	0	71	0	71	71	71	0	0
6221	Drugs & Medical Supplies	39	0	0	39	0	39	39	39	0	0
6222	Field Material & Supplies	72	0	0	72	0	72	72	72	0	0
6223	Office Materials and Supplies	467	0	0	467	0	467	467	466	1	1
6224	Print & Non-Print Materials	500	0	0	500	0	500	499	499	1	0
6231	Fuel and Lubricants	2,500	(810)	0	1,690	0	1,690	1,355	1,255	435	100
6242	Maintenance of Buildings	404	0	0	404	0	404	404	403	1	1
6243	Janitorial and Cleaning Supplies	170	0	0	170	0	170	170	169	1	1
6261	Local Travel and Subsistence	442	160	0	602	0	602	602	564	38	38
6263	Postage Telex & Cablegram	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares and Service	0	0	0	0	0	0	0	0	0	0
6265	Other Transport, Travel & Postage	350	0	0	350	0	350	350	350	0	0
6271	Telephone Charges	160	0	0	160	0	160	160	160	0	0
6272	Electricity Charges	375	350	0	725	0	725	725	725	0	0
6282	Equipment Maintenance	395	0	0	395	0	395	395	394	1	1
6283	Cleaning & Extermination Services	45	0	0	45	0	45	45	45	0	0
6284	Other	390	0	0	390	0	390	372	369	21	3
6293	Refreshment and Meals	73	0	0	73	0	73	73	73	0	0
6294	Other	192	0	0	192	0	192	189	188	4	1
6302	Training (including Scholarships)	97	0	0	97	0	97	97	96	1	1

MS. A. JOHNSON  
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS**  
**PROGRAMME 515 - GUYANA FIRE SERVICE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		568,511	0	0	568,511	6,500	575,011	575,010	574,645	366	365
6111	Administrative	39,636	0	0	39,636	0	39,636	39,636	39,636	0	0
6113	Other Technical & Craft Skilled	227,594	(1,056)	0	226,538	0	226,538	226,538	226,538	0	0
6115	Semi-Skilled Operatives & Unskilled	3,999	(321)	0	3,678	0	3,678	3,678	3,678	0	0
6116	Contracted Employees	3,702	1,789	0	5,491	0	5,491	5,491	5,491	0	0
6131	Other Direct Labour Costs	21,491	384	0	21,875	0	21,875	21,875	21,875	0	0
6133	Benefits & Allowances	68,000	(1,447)	0	66,553	0	66,553	66,553	66,553	0	0
6134	National Insurance	21,532	651	0	22,183	0	22,183	22,183	22,183	0	0
6221	Drugs & Medical Supplies	788	0	0	788	0	788	788	787	1	1
6222	Field Material & Supplies	33,500	(478)	0	33,022	0	33,022	33,022	33,019	3	3
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	1,850	0	0	1,850	0	1,850	1,850	1,846	4	4
6231	Fuel and Lubricants	30,000	0	0	30,000	6,500	36,500	36,500	36,483	17	17
6241	Rental of Buildings	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6242	Maintenance of Buildings	12,500	0	0	12,500	0	12,500	12,500	12,499	1	1
6243	Janitorial and Cleaning Supplies	3,000	0	0	3,000	0	3,000	3,000	2,998	2	2
6255	Maintenance of Other Infrastructure	7,500	0	0	7,500	0	7,500	7,500	7,499	1	1
6261	Local Travel and Subsistence	6,000	(591)	0	5,409	0	5,409	5,409	5,407	2	2
6263	Postage Telex & Cablegram	21	0	0	21	0	21	21	21	0	0
6264	Vehicle Spares and Service	18,000	0	0	18,000	0	18,000	18,000	17,999	1	1
6265	Other Transport, Travel & Postage	200	(160)	0	40	0	40	40	40	0	0
6271	Telephone Charges	8,800	0	0	8,800	0	8,800	8,800	8,800	0	0
6272	Electricity Charges	15,000	(282)	0	14,718	0	14,718	14,718	14,698	20	20
6273	Water Charges	5,183	282	0	5,465	0	5,465	5,465	5,465	0	0
6282	Equipment Maintenance	2,520	0	0	2,520	0	2,520	2,520	2,519	1	1
6283	Cleaning & Extermination Services	4,500	139	0	4,639	0	4,639	4,639	4,639	0	0
6284	Other	2,600	428	0	3,028	0	3,028	3,028	3,027	1	1
6291	National & Other Events	1,550	0	0	1,550	0	1,550	1,550	1,544	6	6
6293	Refreshment and Meals	1,055	452	0	1,507	0	1,507	1,506	1,506	1	0
6294	Other	1,160	210	0	1,370	0	1,370	1,370	1,369	1	1
6302	Training (including Scholarships)	20,000	0	0	20,000	0	20,000	20,000	19,696	304	304
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 2012**

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>		96,888	(950)	0	95,938	0	95,938	95,891	95,799	139	92
6111	Administrative	3,352	(573)	0	2,779	0	2,779	2,779	2,779	0	0
6113	Other Technical & Craft Skilled	598	30	0	628	0	628	628	628	0	0
6114	Clerical & Office Support	10,593	(398)	0	10,195	0	10,195	10,195	10,195	0	0
6115	Semi-Skilled Operatives & Unskilled	491	25	0	516	0	516	516	516	0	0
6116	Contracted Employees	36,618	839	0	37,457	0	37,457	37,457	37,457	0	0
6117	Temporary Employees	114	(114)	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	170	121	0	291	0	291	291	291	0	0
6133	Benefits & Allowances	1,259	148	0	1,407	0	1,407	1,407	1,407	0	0
6134	National Insurance	1,187	(78)	0	1,109	0	1,109	1,109	1,109	0	0
6221	Drugs & Medical Supplies	64	0	0	64	0	64	64	64	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	1,000	0	13,753	0	13,753	13,753	13,753	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	350	0	0	350	0	350	350	349	1	1
6243	Janitorial and Cleaning Supplies	462	0	0	462	0	462	462	462	0	0
6261	Local Travel and Subsistence	3,416	0	0	3,416	0	3,416	3,413	3,413	3	0
6263	Postage Telex & Cablegram	124	0	0	124	0	124	124	118	6	6
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	326	83	83
6272	Electricity Charges	3,603	(650)	0	2,953	0	2,953	2,953	2,953	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	670	0	0	670	0	670	670	670	0	0
6283	Cleaning & Extermination Services	490	0	0	490	0	490	490	490	0	0
6284	Other	7,190	300	0	7,490	0	7,490	7,446	7,446	44	0
6291	National & Other Events	20	0	0	20	0	20	20	20	0	0
6293	Refreshment and Meals	340	0	0	340	0	340	340	340	0	0
6294	Other	500	400	0	900	0	900	900	899	1	1
6302	Training (including Scholarships)	800	0	0	800	0	800	800	799	1	1

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 2012**

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>		14,026	(450)	0	13,576	0	13,576	13,410	13,175	401	235
6116	Contracted Employees	8,810	(450)	0	8,360	0	8,360	8,216	8,216	144	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	7	13	13
6223	Office Materials and Supplies	286	0	0	286	0	286	286	276	10	10
6224	Print & Non-Print Materials	80	6	0	86	0	86	86	84	2	2
6231	Fuel and Lubricants	400	0	0	400	0	400	400	400	0	0
6242	Maintenance of Buildings	600	0	0	600	0	600	600	600	0	0
6243	Janitorial and Cleaning Supplies	40	0	0	40	0	40	40	37	3	3
6261	Local Travel and Subsistence	100	0	0	100	0	100	100	100	0	0
6264	Vehicle Spares and Service	225	98	0	323	0	323	323	320	3	3
6271	Telephone Charges	420	10	0	430	0	430	430	430	0	0
6281	Security Services	200	(98)	0	102	0	102	80	80	22	0
6282	Equipment Maintenance	335	(16)	0	319	0	319	319	281	38	38
6283	Cleaning & Extermination Services	350	0	0	350	0	350	350	348	2	2
6284	Other	1,800	(305)	0	1,495	0	1,495	1,495	1,402	93	93
6293	Refreshment and Meals	200	305	0	505	0	505	505	505	0	0
6294	Other	100	0	0	100	0	100	100	89	11	11
6302	Training (including Scholarships)	60	0	0	60	0	60	60	0	60	60

MS. I. ANANDJIT  
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**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS**  
**PROGRAMME 522 - MINISTRY ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		45,843	(303)	0	45,540	0	45,540	45,529	45,016	524	513
6111	Administrative	5,335	57	0	5,392	0	5,392	5,392	5,392	0	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	10,892	(1,535)	0	9,357	0	9,357	9,353	9,353	4	0
6115	Semi-Skilled Operatives & Unskilled	491	111	0	602	0	602	602	602	0	0
6116	Contracted Employees	6,781	1,194	0	7,975	0	7,975	7,975	7,670	305	305
6131	Other Direct Labour Costs	487	63	0	550	0	550	550	550	0	0
6133	Benefits & Allowances	1,006	(44)	0	962	0	962	962	962	0	0
6134	National Insurance	1,271	(149)	0	1,122	0	1,122	1,122	1,122	0	0
6221	Drugs & Medical Supplies	24	0	0	24	0	24	24	19	5	5
6222	Field Material & Supplies	0	0	0	0	0	0	0	0	0	0
6223	Office Materials and Supplies	1,365	0	0	1,365	0	1,365	1,365	1,364	1	1
6224	Print & Non-Print Materials	1,000	(400)	0	600	0	600	600	565	35	35
6231	Fuel and Lubricants	600	500	0	1,100	0	1,100	1,100	1,100	0	0
6242	Maintenance of Buildings	1,800	0	0	1,800	0	1,800	1,800	1,754	46	46
6243	Janitorial and Cleaning Supplies	450	0	0	450	0	450	450	447	3	3
6261	Local Travel and Subsistence	300	0	0	300	0	300	300	300	0	0
6263	Postage Telex & Cablegram	50	0	0	50	0	50	50	23	27	27
6264	Vehicle Spares and Service	1,000	231	0	1,231	0	1,231	1,231	1,229	2	2
6271	Telephone Charges	525	0	0	525	0	525	525	525	0	0
6272	Electricity Charges	6,400	0	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	2,920	(557)	0	2,363	0	2,363	2,363	2,363	0	0
6282	Equipment Maintenance	800	0	0	800	0	800	800	798	2	2
6283	Cleaning & Extermination Services	500	0	0	500	0	500	493	493	7	0
6284	Other	300	0	0	300	0	300	300	234	66	66
6291	National & Other Events	40	0	0	40	0	40	40	28	12	12
6293	Refreshment and Meals	80	336	0	416	0	416	416	416	0	0
6294	Other	116	0	0	116	0	116	116	107	9	9
6302	Training (including Scholarships)	110	(110)	0	0	0	0	0	0	0	0

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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 2012**

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>		98,538	304	0	98,843	0	98,843	98,809	98,605	238	204
6111	Administrative	32,582	0	0	32,582	0	32,582	32,582	32,582	0	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	38,991	(502)	0	38,489	0	38,489	38,489	38,489	0	0
6131	Other Direct Labour Costs	66	18	0	84	0	84	83	83	1	0
6133	Benefits & Allowances	1,792	484	0	2,276	0	2,276	2,261	2,261	15	0
6134	National Insurance	1,163	304	0	1,467	0	1,467	1,457	1,457	10	0
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	53	47	47
6222	Field Material & Supplies	0	468	0	468	0	468	468	467	1	1
6223	Office Materials and Supplies	3,500	1,500	0	5,000	0	5,000	5,000	5,000	0	0
6224	Print & Non-Print Materials	4,200	(2,428)	0	1,773	0	1,773	1,773	1,772	1	1
6231	Fuel and Lubricants	700	500	0	1,200	0	1,200	1,200	1,200	0	0
6242	Maintenance of Buildings	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6243	Janitorial and Cleaning Supplies	415	0	0	415	0	415	415	415	0	0
6261	Local Travel and Subsistence	200	0	0	200	0	200	200	200	0	0
6263	Postage Telex & Cablegram	200	(168)	0	32	0	32	32	31	1	1
6264	Vehicle Spares and Service	700	0	0	700	0	700	700	697	3	3
6271	Telephone Charges	1,200	990	0	2,190	0	2,190	2,190	2,190	0	0
6272	Electricity Charges	4,825	0	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	2,278	(950)	0	1,328	0	1,328	1,321	1,321	7	0
6282	Equipment Maintenance	600	(43)	0	557	0	557	557	557	0	0
6283	Cleaning & Extermination Services	600	0	0	600	0	600	600	600	0	0
6284	Other	1,300	(102)	0	1,198	0	1,198	1,197	1,197	1	0
6291	National & Other Events	36	0	0	36	0	36	36	35	1	1
6293	Refreshment and Meals	65	242	0	307	0	307	307	307	0	0
6294	Other	15	(9)	0	6	0	6	6	6	0	0
6302	Training (including Scholarships)	150	0	0	150	0	150	150	0	150	150
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 2012**

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>		18,107	515	0	18,622	0	18,622	18,622	18,276	346	346
6111	Administrative	3,605	0	0	3,605	0	3,605	3,605	3,605	0	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	3,743	(260)	0	3,483	0	3,483	3,483	3,483	0	0
6115	Semi-Skilled Operatives & Unskilled	532	(16)	0	516	0	516	516	516	0	0
6116	Contracted Employees	2,691	852	0	3,543	0	3,543	3,543	3,543	0	0
6131	Other Direct Labour Costs	96	(71)	0	25	0	25	25	25	0	0
6133	Benefits & Allowances	643	49	0	692	0	692	692	692	0	0
6134	National Insurance	479	(39)	0	440	0	440	440	440	0	0
6221	Drugs & Medical Supplies	23	0	0	23	0	23	23	15	8	8
6223	Office Materials and Supplies	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6224	Print & Non-Print Materials	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6242	Maintenance of Buildings	600	0	0	600	0	600	600	596	4	4
6243	Janitorial and Cleaning Supplies	240	200	0	440	0	440	440	439	1	1
6261	Local Travel and Subsistence	35	0	0	35	0	35	35	33	2	2
6263	Postage Telex & Cablegram	60	0	0	60	0	60	60	26	34	34
6271	Telephone Charges	300	0	0	300	0	300	300	300	0	0
6272	Electricity Charges	480	0	0	480	0	480	480	480	0	0
6281	Security Services	600	(200)	0	400	0	400	400	293	107	107
6282	Equipment Maintenance	500	0	0	500	0	500	500	388	112	112
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	1,000	998	2	2
6284	Other	200	0	0	200	0	200	200	127	73	73
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	77	3	3

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 2012**

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>		78,978	(65)	0	78,913	0	78,913	77,702	76,964	1,949	738
6111	Administrative	4,720	1,407	0	6,127	0	6,127	6,127	6,127	0	0
6113	Other Technical & Craft Skilled	128	(70)	0	58	0	58	58	58	0	0
6114	Clerical & Office Support	18,107	(1,752)	0	16,355	0	16,355	16,325	16,325	30	0
6115	Semi-Skilled Operatives & Unskilled	2,469	(77)	0	2,392	0	2,392	2,392	2,392	0	0
6116	Contracted Employees	12,373	1,009	0	13,382	0	13,382	13,382	13,382	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	1,983	(157)	0	1,826	0	1,826	1,826	1,826	0	0
6133	Benefits & Allowances	1,854	(266)	0	1,588	0	1,588	1,588	1,588	0	0
6134	National Insurance	2,000	(159)	0	1,841	0	1,841	1,841	1,841	0	0
6221	Drugs & Medical Supplies	40	0	0	40	0	40	40	25	15	15
6223	Office Materials and Supplies	4,000	1,000	0	5,000	0	5,000	5,000	4,720	280	280
6224	Print & Non-Print Materials	4,500	(2,629)	0	1,871	0	1,871	1,871	1,871	0	0
6231	Fuel and Lubricants	500	300	0	800	0	800	800	800	0	0
6242	Maintenance of Buildings	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6243	Janitorial and Cleaning Supplies	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6261	Local Travel and Subsistence	860	120	0	980	0	980	980	863	117	117
6263	Postage Telex & Cablegram	60	0	0	60	0	60	60	59	1	1
6264	Vehicle Spares and Service	300	0	0	300	0	300	300	300	0	0
6271	Telephone Charges	768	0	0	768	0	768	768	768	0	0
6272	Electricity Charges	8,863	0	0	8,863	0	8,863	8,863	8,863	0	0
6273	Water Charges	135	297	0	432	0	432	432	432	0	0
6281	Security Services	8,520	(2,520)	0	6,000	0	6,000	4,819	4,819	1,181	0
6282	Equipment Maintenance	1,100	86	0	1,186	0	1,186	1,186	1,106	80	80
6283	Cleaning & Extermination Services	884	0	0	884	0	884	884	879	5	5
6284	Other	1,400	2,832	0	4,232	0	4,232	4,232	4,232	0	0
6291	National & Other Events	14	0	0	14	0	14	14	9	5	5
6293	Refreshment and Meals	530	600	0	1,130	0	1,130	1,130	973	157	157
6294	Other	120	0	0	120	0	120	120	106	14	14
6302	Training (including Scholarships)	150	(86)	0	64	0	64	64	0	64	64

MS. I. ANANDJIT  
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**AGENCY 53 - GUYANA DEFENCE FORCE**  
**PROGRAMME 531 - DEFENCE FORCE HEADQUARTERS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		6,323,710	(1)	80,400	6,404,109	0	6,404,109	6,404,109	6,403,381	728	728
6111	Administrative	209,148	(9,353)	0	199,795	0	199,795	199,795	199,795	0	0
6112	Senior Technical	224,365	0	0	224,365	0	224,365	224,365	224,365	0	0
6113	Other Technical & Craft Skilled	212,184	(5,460)	0	206,724	0	206,724	206,724	206,724	0	0
6114	Clerical & Office Support	467,491	0	0	467,491	0	467,491	467,491	467,491	0	0
6115	Semi-Skilled Operatives & Unskilled	690,637	69,128	0	759,765	0	759,765	759,765	759,765	0	0
6117	Temporary Employees	70,725	(27,359)	0	43,366	0	43,366	43,366	43,366	0	0
6131	Other Direct Labour Costs	153,145	(9,456)	0	143,689	0	143,689	143,689	143,689	0	0
6132	Incentives	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6133	Benefits & Allowances	243,224	2,030	0	245,254	0	245,254	245,254	245,254	0	0
6134	National Insurance	127,503	0	0	127,503	0	127,503	127,503	127,503	0	0
6135	Pensions	443,040	(19,531)	0	423,509	0	423,509	423,509	423,455	54	54
6221	Drugs & Medical Supplies	26,000	8,000	0	34,000	0	34,000	34,000	33,995	5	5
6222	Field Material & Supplies	425,000	0	20,000	445,000	0	445,000	445,000	444,879	121	121
6223	Office Materials and Supplies	26,438	0	0	26,438	0	26,438	26,438	26,421	17	17
6224	Print & Non-Print Materials	37,514	0	0	37,514	0	37,514	37,514	37,508	6	6
6231	Fuel and Lubricants	540,000	(27,000)	0	513,000	0	513,000	513,000	513,000	0	0
6241	Rental of Buildings	5,000	0	0	5,000	0	5,000	5,000	4,983	17	17
6242	Maintenance of Buildings	75,000	0	0	75,000	0	75,000	75,000	74,993	7	7
6243	Janitorial and Cleaning Supplies	24,631	0	0	24,631	0	24,631	24,631	24,630	1	1
6251	Maintenance of Roads	12,000	0	0	12,000	0	12,000	12,000	11,887	113	113
6252	Maintenance of Bridges	9,600	0	0	9,600	0	9,600	9,600	9,515	85	85
6253	Maint. of Drainage & Irrigation Works	7,000	0	0	7,000	0	7,000	7,000	6,880	120	120
6255	Maintenance of Other Infrastructure	39,790	0	0	39,790	0	39,790	39,790	39,790	0	0
6261	Local Travel and Subsistence	8,700	0	0	8,700	0	8,700	8,700	8,700	0	0
6262	Overseas Conf. & Off. Vis	15,500	0	0	15,500	0	15,500	15,500	15,500	0	0
6263	Postage Telex & Cablegram	2,160	0	0	2,160	0	2,160	2,160	2,158	2	2
6264	Vehicle Spares and Service	126,520	5,000	4,000	135,520	0	135,520	135,520	135,489	31	31
6265	Other Transport, Travel & Postage	295,320	0	40,000	335,320	0	335,320	335,320	335,261	59	59

**AGENCY 53 - GUYANA DEFENCE FORCE  
PROGRAMME 531 - DEFENCE FORCE HEADQUARTERS  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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
6271	Telephone Charges	60,000	(9,000)	0	51,000	0	51,000	51,000	50,996	4	4
6272	Electricity Charges	83,500	0	0	83,500	0	83,500	83,500	83,500	0	0
6273	Water Charges	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6281	Security Services	7,500	0	0	7,500	0	7,500	7,500	7,492	8	8
6282	Equipment Maintenance	320,000	12,000	0	332,000	0	332,000	332,000	331,995	5	5
6283	Cleaning & Extermination Services	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6284	Other	35,000	3,000	0	38,000	0	38,000	38,000	37,969	31	31
6292	Dietary	721,275	0	16,400	737,675	0	737,675	737,675	737,636	39	39
6294	Other	450,300	0	0	450,300	0	450,300	450,300	450,297	3	3
6302	Training (including Scholarships)	73,500	8,000	0	81,500	0	81,500	81,500	81,500	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 2012**

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>		364,555	(4,700)	0	359,855	0	359,855	358,945	357,723	2,132	1,222
6111	Administrative	37,602	2,987	0	40,589	0	40,589	40,585	40,585	4	0
6113	Other Technical & Craft Skilled	3,357	170	0	3,527	0	3,527	3,525	3,525	2	0
6114	Clerical & Office Support	45,949	(4,866)	0	41,083	0	41,083	41,072	41,072	11	0
6115	Semi-Skilled Operatives & Unskilled	12,324	(2,983)	0	9,341	0	9,341	9,341	9,341	0	0
6116	Contracted Employees	73,798	6,465	0	80,263	0	80,263	80,263	80,263	0	0
6131	Other Direct Labour Costs	3,810	(2,442)	0	1,368	0	1,368	580	580	788	0
6133	Benefits & Allowances	8,209	669	0	8,878	0	8,878	8,869	8,869	9	0
6134	National Insurance	5,595	0	0	5,595	0	5,595	5,499	5,499	96	0
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	498	2	2
6222	Field Material & Supplies	367	0	0	367	0	367	367	364	3	3
6223	Office Materials and Supplies	17,200	0	0	17,200	0	17,200	17,200	17,195	5	5
6224	Print & Non-Print Materials	25,000	(5,200)	0	19,800	0	19,800	19,800	19,796	4	4
6231	Fuel and Lubricants	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6241	Rental of Buildings	720	0	0	720	0	720	720	720	0	0
6242	Maintenance of Buildings	13,500	2,500	0	16,000	0	16,000	16,000	15,975	25	25
6243	Janitorial and Cleaning Supplies	6,250	(1,000)	0	5,250	0	5,250	5,250	5,247	3	3
6255	Maintenance of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	4,907	93	93
6261	Local Travel and Subsistence	7,146	0	0	7,146	0	7,146	7,146	7,146	0	0
6263	Postage Telex & Cablegram	1,160	0	0	1,160	0	1,160	1,160	1,159	1	1
6264	Vehicle Spares and Service	3,500	1,000	0	4,500	0	4,500	4,500	4,492	8	8
6271	Telephone Charges	5,200	0	0	5,200	0	5,200	5,200	5,199	1	1
6272	Electricity Charges	15,000	0	0	15,000	0	15,000	15,000	14,999	1	1
6273	Water Charges	3,431	0	0	3,431	0	3,431	3,431	3,431	0	0
6281	Security Services	20,847	(2,000)	0	18,847	0	18,847	18,847	17,991	856	856
6282	Equipment Maintenance	7,500	0	0	7,500	0	7,500	7,500	7,496	4	4
6283	Cleaning & Extermination Services	2,915	0	0	2,915	0	2,915	2,915	2,909	6	6
6284	Other	19,300	0	0	19,300	0	19,300	19,300	19,291	9	9
6291	National & Other Events	400	0	0	400	0	400	400	400	0	0
6293	Refreshment and Meals	7,340	0	0	7,340	0	7,340	7,340	7,340	0	0
6294	Other	6,935	0	0	6,935	0	6,935	6,935	6,934	1	1
6302	Training (including Scholarships)	200	0	0	200	0	200	200	0	200	200

MR. R. MOHAMED  
HEAD OF BUDGET AGENCY

**AGENCY 55 - SUPREME COURT  
PROGRAMME 552 - MAGISTRATES DEPARTMENT  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		358,744	4,700	0	363,444	0	363,444	360,783	359,053	4,391	1,730
6111	Administrative	90,438	8,692	0	99,130	0	99,130	99,126	99,126	4	0
6113	Other Technical & Craft Skilled	6,330	0	0	6,330	0	6,330	5,902	5,902	428	0
6114	Clerical & Office Support	33,086	(7,211)	0	25,875	0	25,875	25,865	25,865	10	0
6115	Semi-Skilled Operatives & Unskilled	1,848	(1,166)	0	682	0	682	680	680	2	0
6116	Contracted Employees	81,279	(3,014)	0	78,265	0	78,265	77,478	77,478	787	0
6117	Temporary Employees	5,519	39	0	5,558	0	5,558	5,553	5,553	5	0
6131	Other Direct Labour Costs	1,391	0	0	1,391	0	1,391	233	233	1,158	0
6133	Benefits & Allowances	14,803	2,660	0	17,463	0	17,463	17,457	17,457	6	0
6134	National Insurance	4,852	0	0	4,852	0	4,852	4,595	4,595	257	0
6221	Drugs & Medical Supplies	560	0	0	560	0	560	560	558	2	2
6222	Field Material & Supplies	663	0	0	663	0	663	663	659	4	4
6223	Office Materials and Supplies	8,300	0	0	8,300	0	8,300	8,300	8,298	2	2
6224	Print & Non-Print Materials	11,801	(3,798)	0	8,003	0	8,003	8,003	7,993	10	10
6241	Rental of Buildings	7,908	3,798	0	11,706	0	11,706	11,706	11,582	124	124
6242	Maintenance of Buildings	15,200	0	0	15,200	0	15,200	15,200	14,771	429	429
6243	Janitorial and Cleaning Supplies	5,795	(350)	0	5,445	0	5,445	5,445	5,444	1	1
6255	Maintenance of Other Infrastructure	7,000	0	0	7,000	0	7,000	7,000	6,191	809	809
6261	Local Travel and Subsistence	26,336	0	0	26,336	0	26,336	26,332	26,263	73	69
6263	Postage Telex & Cablegram	235	0	0	235	0	235	235	234	1	1
6264	Vehicle Spares and Service	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	1,428	0	0	1,428	0	1,428	1,428	1,425	3	3
6272	Electricity Charges	6,480	0	0	6,480	0	6,480	6,480	6,480	0	0
6273	Water Charges	3,944	0	0	3,944	0	3,944	3,944	3,944	0	0
6281	Security Services	9,476	4,100	0	13,576	0	13,576	13,576	13,363	213	213
6282	Equipment Maintenance	900	350	0	1,250	0	1,250	1,250	1,236	14	14
6283	Cleaning & Extermination Services	2,072	600	0	2,672	0	2,672	2,672	2,640	32	32
6284	Other	7,200	0	0	7,200	0	7,200	7,200	7,200	0	0
6291	National & Other Events	270	0	0	270	0	270	270	270	0	0
6293	Refreshment and Meals	2,630	0	0	2,630	0	2,630	2,630	2,630	0	0
6294	Other	1,000	0	0	1,000	0	1,000	1,000	983	17	17

MR. R. MOHAMED  
HEAD OF BUDGET AGENCY

**AGENCY 56 - PUBLIC PROSECUTIONS**  
**PROGRAMME 561 - PUBLIC PROSECUTIONS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		80,404	0	0	80,404	0	80,404	80,384	78,451	1,953	1,933
6111	Administrative	27,560	592	0	28,152	0	28,152	28,152	28,152	0	0
6113	Other Technical & Craft Skilled	544	27	0	571	0	571	571	571	0	0
6114	Clerical & Office Support	2,411	141	0	2,552	0	2,552	2,552	2,552	0	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	18,265	335	0	18,600	0	18,600	18,600	18,600	0	0
6117	Temporary Employees	43	(43)	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	2,543	(629)	0	1,914	0	1,914	1,914	1,914	0	0
6133	Benefits & Allowances	4,741	(423)	0	4,318	0	4,318	4,318	4,318	0	0
6134	National Insurance	1,200	0	0	1,200	0	1,200	1,191	1,191	9	0
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6223	Office Materials and Supplies	2,000	450	0	2,450	0	2,450	2,450	2,441	9	9
6224	Print & Non-Print Materials	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6231	Fuel and Lubricants	900	0	0	900	0	900	900	801	99	99
6241	Rental of Buildings	2,300	(430)	0	1,870	0	1,870	1,870	1,870	0	0
6242	Maintenance of Buildings	800	(461)	0	339	0	339	339	55	284	284
6243	Janitorial and Cleaning Supplies	400	0	0	400	0	400	400	400	0	0
6255	Maintenance of Other Infrastructure	100	0	0	100	0	100	100	97	3	3
6261	Local Travel and Subsistence	2,200	0	0	2,200	0	2,200	2,200	2,080	120	120
6263	Postage Telex & Cablegram	7	0	0	7	0	7	7	7	0	0
6264	Vehicle Spares and Service	800	845	0	1,645	0	1,645	1,645	1,063	582	582
6271	Telephone Charges	1,300	27	0	1,327	0	1,327	1,327	1,326	1	1
6272	Electricity Charges	2,500	(27)	0	2,473	0	2,473	2,473	1,771	702	702
6273	Water Charges	2,000	0	0	2,000	0	2,000	2,000	1,990	10	10
6282	Equipment Maintenance	1,000	(150)	0	850	0	850	850	838	12	12
6283	Cleaning & Extermination Services	200	(9)	0	191	0	191	180	180	11	0
6284	Other	2,700	(300)	0	2,400	0	2,400	2,400	2,373	27	27
6291	National & Other Events	50	0	0	50	0	50	50	0	50	50
6293	Refreshment and Meals	250	0	0	250	0	250	250	249	1	1
6294	Other	200	55	0	255	0	255	255	254	1	1
6302	Training (including Scholarships)	340	0	0	340	0	340	340	308	32	32

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 2012**

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>		3,268	0	0	3,268	0	3,268	1,943	1,885	1,383	58
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	1,109	0	0	1,109	0	1,109	670	670	439	0
6115	Semi-Skilled Operatives & Unskilled	492	0	0	492	0	492	492	492	0	0
6116	Contracted Employees	0	0	0	0	0	0	0	0	0	0
6117	Temporary Employees	28	0	0	28	0	28	23	23	5	0
6131	Other Direct Labour Costs	359	0	0	359	0	359	344	329	30	15
6133	Benefits & Allowances	164	0	0	164	0	164	120	120	44	0
6134	National Insurance	146	0	0	146	0	146	114	114	32	0
6223	Office Materials and Supplies	90	0	0	90	0	90	0	0	90	0
6224	Print & Non-Print Materials	75	0	0	75	0	75	0	0	75	0
6231	Fuel and Lubricants	0	0	0	0	0	0	0	0	0	0
6243	Janitorial and Cleaning Supplies	40	0	0	40	0	40	0	0	40	0
6261	Local Travel and Subsistence	50	0	0	50	0	50	50	41	9	9
6263	Postage Telex & Cablegram	5	0	0	5	0	5	5	3	2	2
6264	Vehicle Spares and Service	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	125	0	0	125	0	125	125	93	32	32
6272	Electricity Charges	500	0	0	500	0	500	0	0	500	0
6282	Equipment Maintenance	50	0	0	50	0	50	0	0	50	0
6284	Other	20	0	0	20	0	20	0	0	20	0
6293	Refreshment and Meals	15	0	0	15	0	15	0	0	15	0
6322	Subsid & Cont to Intl Org	0	0	0	0	0	0	0	0	0	0

MS. O. 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 2012**

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>		5,824	0	0	5,824	0	5,824	5,772	5,262	562	510
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	1,419	(3)	0	1,416	0	1,416	1,416	1,416	0	0
6116	Contracted Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	531	0	0	531	0	531	531	531	0	0
6133	Benefits & Allowances	126	3	0	129	0	129	129	129	0	0
6134	National Insurance	121	0	0	121	0	121	121	121	0	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	14	6	6
6223	Office Materials and Supplies	100	0	0	100	0	100	100	81	19	19
6224	Print & Non-Print Materials	190	0	0	190	0	190	190	146	44	44
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	247	3	3
6243	Janitorial and Cleaning Supplies	60	0	0	60	0	60	60	59	1	1
6261	Local Travel and Subsistence	50	0	0	50	0	50	2	0	50	2
6263	Postage Telex & Cablegram	9	0	0	9	0	9	5	0	9	5
6271	Telephone Charges	180	0	0	180	0	180	180	149	31	31
6272	Electricity Charges	1,819	0	0	1,819	0	1,819	1,819	1,519	300	300
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	93	7	7
6283	Cleaning & Extermination Services	250	0	0	250	0	250	250	158	92	92
6284	Other	55	0	0	55	0	55	55	55	0	0
6291	National & Other Events	14	0	0	14	0	14	14	14	0	0
6293	Refreshment and Meals	50	0	0	50	0	50	50	50	0	0
6294	Other	15	0	0	15	0	15	15	15	0	0

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 2012**

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>		90,408	(549)	0	89,859	0	89,859	88,929	88,890	969	39
6111	Administrative	4,508	103	0	4,611	0	4,611	4,611	4,611	0	0
6113	Other Technical & Craft Skilled	3,230	66	0	3,296	0	3,296	3,296	3,296	0	0
6114	Clerical & Office Support	5,859	(234)	0	5,625	0	5,625	5,625	5,623	2	2
6115	Semi-Skilled Operatives & Unskilled	6,789	(284)	0	6,505	0	6,505	6,505	6,486	19	19
6116	Contracted Employees	13,562	(900)	0	12,662	0	12,662	11,846	11,846	816	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	514	0	0	514	0	514	482	482	32	0
6133	Benefits & Allowances	2,745	(300)	0	2,445	0	2,445	2,425	2,425	20	0
6134	National Insurance	1,612	(100)	0	1,512	0	1,512	1,461	1,461	51	0
6211	Expenses Specific to Agency	21,000	0	0	21,000	0	21,000	21,000	20,998	2	2
6222	Field Material & Supplies	600	0	0	600	0	600	600	596	4	4
6223	Office Materials and Supplies	1,600	0	0	1,600	0	1,600	1,600	1,599	1	1
6224	Print & Non-Print Materials	700	0	0	700	0	700	700	700	0	0
6231	Fuel and Lubricants	9,879	0	0	9,879	0	9,879	9,879	9,879	0	0
6243	Janitorial and Cleaning Supplies	800	0	0	800	0	800	800	800	0	0
6261	Local Travel and Subsistence	7,000	0	0	7,000	0	7,000	7,000	6,998	2	2
6264	Vehicle Spares and Service	2,600	1,100	0	3,700	0	3,700	3,700	3,699	1	1
6265	Other Transport, Travel & Postage	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6271	Telephone Charges	1,000	0	0	1,000	0	1,000	989	989	11	0
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	500	0	0	500	0	500	500	500	0	0
6283	Cleaning & Extermination Services	170	0	0	170	0	170	170	170	0	0
6284	Other	200	0	0	200	0	200	200	200	0	0
6291	National & Other Events	2,100	0	0	2,100	0	2,100	2,100	2,099	1	1
6293	Refreshment and Meals	400	0	0	400	0	400	400	399	1	1
6294	Other	100	0	0	100	0	100	100	100	0	0
6302	Training (including Scholarships)	500	0	0	500	0	500	500	495	5	5
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 2012**

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>		185,912	(1,640)	0	184,272	0	184,272	183,693	183,135	1,137	558
6113	Other Technical & Craft Skilled	8,155	(735)	0	7,420	0	7,420	7,420	7,420	0	0
6115	Semi-Skilled Operatives & Unskilled	4,057	92	0	4,149	0	4,149	4,149	4,122	27	27
6116	Contracted Employees	11,745	(357)	0	11,388	0	11,388	10,993	10,993	395	0
6117	Temporary Employees	3,967	(140)	0	3,827	0	3,827	3,794	3,794	33	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	1,544	0	0	1,544	0	1,544	1,494	1,494	50	0
6134	National Insurance	953	0	0	953	0	953	870	870	83	0
6221	Drugs & Medical Supplies	65	0	0	65	0	65	65	65	0	0
6222	Field Material & Supplies	900	0	0	900	0	900	900	900	0	0
6223	Office Materials and Supplies	300	0	0	300	0	300	300	300	0	0
6224	Print & Non-Print Materials	300	0	0	300	0	300	300	300	0	0
6231	Fuel and Lubricants	72,500	(4,566)	0	67,934	0	67,934	67,934	67,854	80	80
6242	Maintenance of Buildings	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
6243	Janitorial and Cleaning Supplies	100	0	0	100	0	100	100	100	0	0
6251	Maintenance of Roads	8,500	2,800	0	11,300	0	11,300	11,300	11,289	11	11
6252	Maintenance of Bridges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6253	Maint. of Drainage & Irrigation Works	5,350	0	0	5,350	0	5,350	5,350	5,350	0	0
6254	Maint. of Sea & River Defenses	3,000	0	0	3,000	0	3,000	3,000	3,000	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	2,400	0	0	2,400	0	2,400	2,400	2,387	13	13
6264	Vehicle Spares and Service	12,000	(500)	0	11,500	0	11,500	11,500	11,467	33	33
6265	Other Transport, Travel & Postage	2,400	1,500	0	3,900	0	3,900	3,900	3,900	0	0
6271	Telephone Charges	180	0	0	180	0	180	162	162	18	0
6281	Security Services	16,996	0	0	16,996	0	16,996	16,996	16,602	394	394
6282	Equipment Maintenance	200	0	0	200	0	200	200	200	0	0
6283	Cleaning & Extermination Services	900	0	0	900	0	900	900	900	0	0
6284	Other	1,000	266	0	1,266	0	1,266	1,266	1,266	0	0
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 2012**

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>		684,516	3,989	0	688,505	0	688,505	688,235	687,611	894	624
6111	Administrative	74,219	0	0	74,219	0	74,219	74,219	74,219	0	0
6112	Senior Technical	128,765	0	0	128,765	0	128,765	128,765	128,750	15	15
6113	Other Technical & Craft Skilled	1,471	1,249	0	2,720	0	2,720	2,720	2,720	0	0
6114	Clerical & Office Support	1,674	0	0	1,674	0	1,674	1,674	1,674	0	0
6115	Semi-Skilled Operatives & Unskilled	136,450	3,054	0	139,504	0	139,504	139,504	139,425	79	79
6116	Contracted Employees	8,336	570	0	8,906	0	8,906	8,906	8,906	0	0
6117	Temporary Employees	4,250	0	0	4,250	0	4,250	4,250	4,250	0	0
6131	Other Direct Labour Costs	2,226	2,340	0	4,566	0	4,566	4,566	4,558	8	8
6133	Benefits & Allowances	63,256	(2,924)	0	60,332	0	60,332	60,332	60,318	14	14
6134	National Insurance	26,689	0	0	26,689	0	26,689	26,689	26,679	10	10
6221	Drugs & Medical Supplies	2,324	0	0	2,324	0	2,324	2,324	2,320	4	4
6222	Field Material & Supplies	12,000	(1,500)	0	10,500	0	10,500	10,500	10,493	7	7
6223	Office Materials and Supplies	10,990	(200)	0	10,790	0	10,790	10,790	10,788	2	2
6224	Print & Non-Print Materials	9,500	(1,000)	0	8,500	0	8,500	8,500	8,496	4	4
6231	Fuel and Lubricants	19,000	0	0	19,000	0	19,000	19,000	18,990	10	10
6241	Rental of Buildings	6,180	(3,670)	0	2,510	0	2,510	2,510	2,305	205	205
6242	Maintenance of Buildings	37,500	0	0	37,500	0	37,500	37,500	37,496	4	4
6243	Janitorial and Cleaning Supplies	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6252	Maintenance of Bridges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6253	Maint. of Drainage & Irrigation Works	4,000	0	0	4,000	0	4,000	4,000	3,999	1	1
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	5,000	1,180	0	6,180	0	6,180	6,180	6,180	0	0
6261	Local Travel and Subsistence	17,264	0	0	17,264	0	17,264	17,264	17,255	9	9
6263	Postage Telex & Cablegram	20	(20)	0	0	0	0	0	0	0	0
6264	Vehicle Spares and Service	3,000	(300)	0	2,700	0	2,700	2,700	2,698	2	2
6265	Other Transport, Travel & Postage	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6271	Telephone Charges	2,098	(703)	0	1,395	0	1,395	1,395	1,191	204	204

**AGENCY 71 - REGION 1: BARIMA / WAINI**  
**PROGRAMME 713 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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	0	0	17,754	0	17,754	17,754	17,732	22	22
6282	Equipment Maintenance	4,400	(1,700)	0	2,700	0	2,700	2,700	2,687	13	13
6283	Cleaning & Extermination Services	700	0	0	700	0	700	700	699	1	1
6284	Other	3,200	0	0	3,200	0	3,200	3,200	3,199	1	1
6291	National & Other Events	10,700	3,200	0	13,900	0	13,900	13,900	13,895	5	5
6292	Dietary	32,000	4,413	0	36,413	0	36,413	36,143	36,141	272	2
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	0	0	15,000	0	15,000	15,000	14,998	2	2

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 2012**

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>		299,757	(1,799)	0	297,958	0	297,958	297,918	297,598	360	320
6112	Senior Technical	7,081	(544)	0	6,537	0	6,537	6,537	6,537	0	0
6113	Other Technical & Craft Skilled	59,471	0	0	59,471	0	59,471	59,471	59,471	0	0
6114	Clerical & Office Support	692	0	0	692	0	692	692	692	0	0
6115	Semi-Skilled Operatives & Unskilled	27,064	(1,723)	0	25,341	0	25,341	25,341	25,340	1	1
6116	Contracted Employees	31,983	728	0	32,711	0	32,711	32,711	32,663	48	48
6131	Other Direct Labour Costs	1,912	0	0	1,912	0	1,912	1,912	1,912	0	0
6133	Benefits & Allowances	17,760	0	0	17,760	0	17,760	17,760	17,758	2	2
6134	National Insurance	7,220	40	0	7,260	0	7,260	7,220	7,220	40	0
6221	Drugs & Medical Supplies	2,000	(200)	0	1,800	0	1,800	1,800	1,798	2	2
6222	Field Material & Supplies	4,000	(300)	0	3,700	0	3,700	3,700	3,692	8	8
6223	Office Materials and Supplies	4,000	(300)	0	3,700	0	3,700	3,700	3,674	26	26
6224	Print & Non-Print Materials	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
6231	Fuel and Lubricants	31,000	0	0	31,000	0	31,000	31,000	30,891	109	109
6242	Maintenance of Buildings	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
6243	Janitorial and Cleaning Supplies	9,906	0	0	9,906	0	9,906	9,906	9,905	1	1
6252	Maintenance of Bridges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6253	Maint. of Drainage & Irrigation Works	2,350	0	0	2,350	0	2,350	2,350	2,350	0	0
6254	Maint. of Sea & River Defenses	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6255	Maintenance of Other Infrastructure	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6261	Local Travel and Subsistence	24,000	0	0	24,000	0	24,000	24,000	23,996	4	4
6263	Postage Telex & Cablegram	12	(12)	0	0	0	0	0	0	0	0
6264	Vehicle Spares and Service	6,000	(300)	0	5,700	0	5,700	5,700	5,699	1	1
6265	Other Transport, Travel & Postage	2,700	1,112	0	3,812	0	3,812	3,812	3,806	6	6
6271	Telephone Charges	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6281	Security Services	5,606	0	0	5,606	0	5,606	5,606	5,597	9	9
6282	Equipment Maintenance	2,000	0	0	2,000	0	2,000	2,000	1,997	3	3
6283	Cleaning & Extermination Services	1,700	0	0	1,700	0	1,700	1,700	1,699	1	1
6284	Other	1,450	0	0	1,450	0	1,450	1,450	1,449	1	1
6291	National & Other Events	600	0	0	600	0	600	600	600	0	0
6292	Dietary	14,500	0	0	14,500	0	14,500	14,500	14,494	6	6
6293	Refreshment and Meals	450	0	0	450	0	450	450	449	1	1
6294	Other	500	(300)	0	200	0	200	200	192	8	8
6302	Training (including Scholarships)	3,000	0	0	3,000	0	3,000	3,000	2,917	83	83

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 2012**

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>		103,965	0	0	103,965	0	103,965	103,960	103,705	260	255
6111	Administrative	6,558	993	0	7,551	0	7,551	7,551	7,551	0	0
6112	Senior Technical	793	1,521	0	2,314	0	2,314	2,314	2,314	0	0
6113	Other Technical & Craft Skilled	3,478	(911)	0	2,567	0	2,567	2,567	2,567	0	0
6114	Clerical & Office Support	16,323	(458)	0	15,865	0	15,865	15,865	15,865	0	0
6115	Semi-Skilled Operatives & Unskilled	10,931	(450)	0	10,481	0	10,481	10,481	10,470	11	11
6116	Contracted Employees	18,293	153	0	18,446	0	18,446	18,446	18,446	0	0
6117	Temporary Employees	0	28	0	28	0	28	28	28	0	0
6131	Other Direct Labour Costs	1,910	(995)	0	915	0	915	915	915	0	0
6133	Benefits & Allowances	3,942	119	0	4,061	0	4,061	4,057	4,057	4	0
6134	National Insurance	3,093	0	0	3,093	0	3,093	3,093	3,093	0	0
6211	Expenses Specific to Agency	6,840	349	0	7,189	0	7,189	7,189	7,189	0	0
6221	Drugs & Medical Supplies	66	0	0	66	0	66	66	61	5	5
6222	Field Material & Supplies	325	0	0	325	0	325	325	319	6	6
6223	Office Materials and Supplies	3,500	0	0	3,500	0	3,500	3,500	3,491	9	9
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	326	0	3,326	0	3,326	3,326	3,326	0	0
6263	Postage Telex & Cablegram	37	0	0	37	0	37	37	37	0	0
6265	Other Transport, Travel & Postage	180	0	0	180	0	180	180	173	7	7
6271	Telephone Charges	1,460	0	0	1,460	0	1,460	1,460	1,460	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	242	181	181
6282	Equipment Maintenance	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6283	Cleaning & Extermination Services	300	0	0	300	0	300	300	300	0	0
6284	Other	900	0	0	900	0	900	900	896	4	4
6291	National & Other Events	1,200	0	0	1,200	0	1,200	1,200	1,198	2	2
6293	Refreshment and Meals	555	0	0	555	0	555	555	555	0	0
6294	Other	580	(349)	0	231	0	231	231	212	19	19
6302	Training (including Scholarships)	400	0	0	400	0	400	400	391	9	9
6311	Rates and Taxes	1,104	(326)	0	778	0	778	777	777	1	0

MR. S. SINGH  
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON / SUPENAM**  
**PROGRAMME 722 - AGRICULTURE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		202,193	0	0	202,193	7,622	209,815	208,441	207,537	2,278	904
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skilled	7,740	(230)	0	7,510	0	7,510	7,510	7,504	6	6
6114	Clerical & Office Support	3,044	(769)	0	2,275	0	2,275	2,275	2,275	0	0
6115	Semi-Skilled Operatives & Unskilled	15,743	(1,478)	0	14,265	0	14,265	14,265	14,265	0	0
6116	Contracted Employees	20,412	2,978	0	23,390	0	23,390	23,390	23,390	0	0
6131	Other Direct Labour Costs	528	(48)	0	480	0	480	478	478	2	0
6133	Benefits & Allowances	1,684	(264)	0	1,420	0	1,420	1,419	1,419	1	0
6134	National Insurance	2,111	(189)	0	1,922	0	1,922	1,921	1,921	1	0
6221	Drugs & Medical Supplies	45	0	0	45	0	45	45	45	0	0
6222	Field Material & Supplies	169	0	0	169	0	169	169	167	2	2
6223	Office Materials and Supplies	583	0	0	583	0	583	583	583	0	0
6224	Print & Non-Print Materials	300	0	0	300	0	300	300	300	0	0
6231	Fuel and Lubricants	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
6243	Janitorial and Cleaning Supplies	60	0	0	60	0	60	60	60	0	0
6251	Maintenance of Roads	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6253	Maint. of Drainage & Irrigation Works	88,600	0	0	88,600	0	88,600	88,600	88,599	1	1
6261	Local Travel and Subsistence	526	194	0	720	0	720	700	696	24	4
6264	Vehicle Spares and Service	7,700	0	0	7,700	0	7,700	7,700	7,699	1	1
6271	Telephone Charges	508	0	0	508	0	508	508	501	7	7
6273	Water Charges	505	0	0	505	0	505	505	505	0	0
6281	Security Services	9,500	0	0	9,500	7,622	17,122	15,772	14,889	2,233	883
6282	Equipment Maintenance	145	0	0	145	0	145	145	145	0	0
6283	Cleaning & Extermination Services	220	(194)	0	26	0	26	26	26	0	0
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)	30	0	0	30	0	30	30	30	0	0

MR. S. SINGH  
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON / SUPENAM**  
**PROGRAMME 723 - PUBLIC WORKS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		81,166	0	0	81,166	2,193	83,359	83,345	83,313	46	32
6113	Other Technical & Craft Skilled	15,530	(303)	0	15,227	0	15,227	15,227	15,221	6	6
6114	Clerical & Office Support	1,387	69	0	1,456	0	1,456	1,456	1,456	0	0
6115	Semi-Skilled Operatives & Unskilled	3,938	(232)	0	3,706	0	3,706	3,706	3,689	17	17
6116	Contracted Employees	745	460	0	1,205	0	1,205	1,205	1,205	0	0
6131	Other Direct Labour Costs	598	0	0	598	0	598	587	587	11	0
6133	Benefits & Allowances	1,104	6	0	1,110	0	1,110	1,109	1,109	1	0
6134	National Insurance	1,670	0	0	1,670	0	1,670	1,668	1,668	2	0
6221	Drugs & Medical Supplies	24	0	0	24	0	24	24	24	0	0
6222	Field Material & Supplies	600	0	0	600	0	600	600	600	0	0
6223	Office Materials and Supplies	220	0	0	220	0	220	220	220	0	0
6224	Print & Non-Print Materials	150	0	0	150	0	150	150	150	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	320	0	0	320	0	320	320	320	0	0
6251	Maintenance of Roads	14,000	(600)	0	13,400	0	13,400	13,400	13,400	0	0
6252	Maintenance of Bridges	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6253	Maint. of Drainage & Irrigation Works	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6254	Maint. of Sea & River Defenses	600	(100)	0	500	0	500	500	500	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	260	1,120	0	1,380	0	1,380	1,380	1,380	0	0
6264	Vehicle Spares and Service	5,500	0	0	5,500	0	5,500	5,500	5,498	2	2
6273	Water Charges	806	0	0	806	0	806	806	806	0	0
6281	Security Services	9,500	0	0	9,500	2,193	11,693	11,693	11,686	7	7
6283	Cleaning & Extermination Services	680	(420)	0	260	0	260	260	260	0	0
6302	Training (including Scholarships)	34	0	0	34	0	34	34	34	0	0

MR. S. SINGH  
HEAD OF BUDGET AGENCY



**AGENCY 72 - REGION 2: POMEROON / SUPENAM**  
**PROGRAMME 724 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		1,087,622	0	0	1,087,622	28,954	1,116,576	1,116,567	1,112,165	4,411	4,402
6111	Administrative	212,050	(6,518)	0	205,532	0	205,532	205,531	205,426	106	105
6112	Senior Technical	357,739	0	0	357,739	0	357,739	357,739	357,656	83	83
6113	Other Technical & Craft Skilled	65,379	0	0	65,379	0	65,379	65,379	65,372	7	7
6114	Clerical & Office Support	3,850	(588)	0	3,262	0	3,262	3,262	3,262	0	0
6115	Semi-Skilled Operatives & Unskilled	37,458	(1,182)	0	36,276	0	36,276	36,268	36,165	111	103
6116	Contracted Employees	22,147	550	0	22,697	0	22,697	22,697	22,697	0	0
6117	Temporary Employees	5,158	3,936	0	9,094	0	9,094	9,094	9,072	22	22
6131	Other Direct Labour Costs	5,120	2,524	0	7,644	0	7,644	7,644	7,630	14	14
6133	Benefits & Allowances	35,527	873	0	36,400	0	36,400	36,400	36,396	4	4
6134	National Insurance	51,897	405	0	52,302	0	52,302	52,302	52,291	11	11
6221	Drugs & Medical Supplies	1,027	0	0	1,027	0	1,027	1,027	1,027	0	0
6222	Field Material & Supplies	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6223	Office Materials and Supplies	11,500	0	0	11,500	0	11,500	11,500	11,500	0	0
6224	Print & Non-Print Materials	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
6231	Fuel and Lubricants	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6242	Maintenance of Buildings	34,000	0	0	34,000	0	34,000	34,000	34,000	0	0
6243	Janitorial and Cleaning Supplies	4,455	0	0	4,455	0	4,455	4,455	4,455	0	0
6252	Maintenance of Bridges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6255	Maintenance of Other Infrastructure	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
6261	Local Travel and Subsistence	4,500	310	0	4,810	0	4,810	4,810	4,806	4	4
6263	Postage Telex & Cablegram	30	0	0	30	0	30	30	30	0	0
6264	Vehicle Spares and Service	700	0	0	700	0	700	700	679	21	21
6265	Other Transport, Travel & Postage	800	(420)	0	380	0	380	380	380	0	0
6271	Telephone Charges	3,600	0	0	3,600	0	3,600	3,600	2,778	822	822
6272	Electricity Charges	25,591	0	0	25,591	0	25,591	25,591	25,590	1	1
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 2012**

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	42,456	0	0	42,456	28,954	71,410	71,410	68,219	3,191	3,191
6282	Equipment Maintenance	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6283	Cleaning & Extermination Services	5,000	(4,087)	0	913	0	913	913	913	0	0
6284	Other	24,000	3,777	0	27,777	0	27,777	27,777	27,777	0	0
6291	National & Other Events	4,200	420	0	4,620	0	4,620	4,620	4,620	0	0
6292	Dietary	46,000	0	0	46,000	0	46,000	46,000	46,000	0	0
6293	Refreshment and Meals	700	0	0	700	0	700	700	688	12	12
6294	Other	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6302	Training (including Scholarships)	4,000	0	0	4,000	0	4,000	4,000	3,999	1	1

MR. S. SINGH  
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON / SUPENAM**  
**PROGRAMME 725 - HEALTH SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		393,514	0	0	393,514	11,519	405,033	402,892	402,684	2,349	208
6111	Administrative	10,865	(703)	0	10,162	0	10,162	10,162	10,162	0	0
6112	Senior Technical	6,699	(30)	0	6,669	0	6,669	6,669	6,669	0	0
6113	Other Technical & Craft Skilled	59,395	0	0	59,395	0	59,395	59,395	59,394	1	1
6114	Clerical & Office Support	9,069	149	0	9,218	0	9,218	9,217	9,207	11	10
6115	Semi-Skilled Operatives & Unskilled	53,594	(639)	0	52,955	0	52,955	52,955	52,955	0	0
6116	Contracted Employees	53,996	0	0	53,996	0	53,996	53,996	53,910	86	86
6131	Other Direct Labour Costs	2,503	(1,257)	0	1,246	0	1,246	1,243	1,243	3	0
6133	Benefits & Allowances	17,535	2,246	0	19,781	0	19,781	19,781	19,781	0	0
6134	National Insurance	10,596	234	0	10,830	0	10,830	10,830	10,830	0	0
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	1,994	6	6
6222	Field Material & Supplies	6,800	(1,131)	0	5,669	0	5,669	5,669	5,668	1	1
6223	Office Materials and Supplies	5,200	0	0	5,200	0	5,200	5,200	5,200	0	0
6224	Print & Non-Print Materials	7,550	0	0	7,550	0	7,550	7,550	7,550	0	0
6231	Fuel and Lubricants	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6242	Maintenance of Buildings	17,000	0	0	17,000	0	17,000	17,000	17,000	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	4,100	0	0	4,100	0	4,100	4,100	4,100	0	0
6253	Maint. of Drainage & Irrigation Works	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6255	Maintenance of Other Infrastructure	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6261	Local Travel and Subsistence	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6263	Postage Telex & Cablegram	5	0	0	5	0	5	0	0	5	0
6264	Vehicle Spares and Service	2,700	0	0	2,700	0	2,700	2,700	2,699	1	1
6265	Other Transport, Travel & Postage	500	0	0	500	0	500	500	499	1	1
6271	Telephone Charges	2,590	0	0	2,590	0	2,590	2,590	2,590	0	0
6272	Electricity Charges	40,070	0	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	1,131	0	11,745	11,519	23,264	21,132	21,086	2,178	46
6282	Equipment Maintenance	5,000	1,288	0	6,288	0	6,288	6,288	6,282	6	6
6283	Cleaning & Extermination Services	5,600	(3,049)	0	2,551	0	2,551	2,551	2,550	1	1
6284	Other	200	0	0	200	0	200	200	198	2	2
6291	National & Other Events	130	0	0	130	0	130	130	92	38	38
6292	Dietary	16,000	2,500	0	18,500	0	18,500	18,500	18,499	1	1
6293	Refreshment and Meals	503	0	0	503	0	503	503	496	7	7
6294	Other	3,000	(739)	0	2,261	0	2,261	2,261	2,260	1	1
6302	Training (including Scholarships)	700	0	0	700	0	700	700	700	0	0

MR. S. SINGH  
HEAD OF BUDGET AGENCY

**AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS / WEST DEMERARA**  
**PROGRAMME 731 - REGIONAL ADMINISTRATION & FINANCE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		128,359	0	0	128,359	0	128,359	128,359	127,800	559	559
6111	Administrative	10,646	600	0	11,246	0	11,246	11,246	11,246	0	0
6113	Other Technical & Craft Skilled	9,454	0	0	9,454	0	9,454	9,454	9,447	7	7
6114	Clerical & Office Support	16,582	0	0	16,582	0	16,582	16,582	16,582	0	0
6115	Semi-Skilled Operatives & Unskilled	18,191	(708)	0	17,483	0	17,483	17,483	17,455	28	28
6116	Contracted Employees	17,855	996	0	18,851	0	18,851	18,851	18,835	16	16
6131	Other Direct Labour Costs	1,678	(440)	0	1,238	0	1,238	1,238	1,238	0	0
6133	Benefits & Allowances	5,294	(389)	0	4,905	0	4,905	4,905	4,905	0	0
6134	National Insurance	4,238	(59)	0	4,179	0	4,179	4,179	4,179	0	0
6211	Expenses Specific to Agency	10,500	0	0	10,500	0	10,500	10,500	10,499	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	(332)	0	3,168	0	3,168	3,168	3,168	0	0
6224	Print & Non-Print Materials	1,500	57	0	1,557	0	1,557	1,557	1,557	0	0
6231	Fuel and Lubricants	4,000	0	0	4,000	0	4,000	4,000	4,000	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	1,605	395	395
6264	Vehicle Spares and Service	2,500	0	0	2,500	0	2,500	2,500	2,498	2	2
6271	Telephone Charges	1,850	0	0	1,850	0	1,850	1,850	1,850	0	0
6272	Electricity Charges	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6273	Water Charges	536	0	0	536	0	536	536	536	0	0
6281	Security Services	5,103	0	0	5,103	0	5,103	5,103	5,103	0	0
6282	Equipment Maintenance	1,750	0	0	1,750	0	1,750	1,750	1,750	0	0
6283	Cleaning & Extermination Services	262	21	0	283	0	283	283	272	11	11
6284	Other	550	275	0	825	0	825	825	788	37	37
6291	National & Other Events	2,100	0	0	2,100	0	2,100	2,100	2,039	61	61
6293	Refreshment and Meals	700	0	0	700	0	700	700	700	0	0
6294	Other	600	(21)	0	579	0	579	579	579	0	0
6302	Training (including Scholarships)	150	0	0	150	0	150	150	150	0	0
6311	Rates and Taxes	1,000	0	0	1,000	0	1,000	1,000	999	1	1

MR. D. GAJRAJ  
HEAD OF BUDGET AGENCY

**AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS / WEST DEMERARA**  
**PROGRAMME 732 - AGRICULTURE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		229,322	(1)	0	229,321	0	229,321	229,321	228,980	341	341
6113	Other Technical & Craft Skilled	1,383	(356)	0	1,027	0	1,027	1,027	1,027	0	0
6114	Clerical & Office Support	544	0	0	544	0	544	544	544	0	0
6115	Semi-Skilled Operatives & Unskilled	21,235	0	0	21,235	0	21,235	21,235	21,235	0	0
6116	Contracted Employees	28,605	739	0	29,344	0	29,344	29,344	29,344	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	188	(8)	0	180	0	180	180	180	0	0
6133	Benefits & Allowances	2,179	(293)	0	1,886	0	1,886	1,886	1,886	0	0
6134	National Insurance	1,720	(83)	0	1,637	0	1,637	1,637	1,637	0	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	13	7	7
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	800	0	0	800	0	800	800	800	0	0
6231	Fuel and Lubricants	22,000	0	0	22,000	0	22,000	22,000	21,993	7	7
6243	Janitorial and Cleaning Supplies	65	0	0	65	0	65	65	65	0	0
6252	Maintenance of Bridges	6,200	0	0	6,200	0	6,200	6,200	6,200	0	0
6253	Maint. of Drainage & Irrigation Works	123,000	0	0	123,000	0	123,000	123,000	123,000	0	0
6255	Maintenance of Other Infrastructure	8,300	0	0	8,300	0	8,300	8,300	8,299	1	1
6261	Local Travel and Subsistence	1,150	0	0	1,150	0	1,150	1,150	860	290	290
6264	Vehicle Spares and Service	5,000	0	0	5,000	0	5,000	5,000	4,982	18	18
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	2,053	0	0	2,053	0	2,053	2,053	2,053	0	0
6282	Equipment Maintenance	350	0	0	350	0	350	350	350	0	0
6283	Cleaning & Extermination Services	60	0	0	60	0	60	60	42	18	18
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	2,000	0	0

MR. D. GAJRAJ  
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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 2012**

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>		89,733	0	0	89,733	0	89,733	89,636	87,968	1,765	1,668
6112	Senior Technical	1,843	92	0	1,935	0	1,935	1,935	1,935	0	0
6113	Other Technical & Craft Skilled	3,327	166	0	3,493	0	3,493	3,493	3,493	0	0
6115	Semi-Skilled Operatives & Unskilled	3,943	0	0	3,943	0	3,943	3,943	3,783	160	160
6116	Contracted Employees	5,806	(258)	0	5,548	0	5,548	5,548	5,231	317	317
6131	Other Direct Labour Costs	262	0	0	262	0	262	242	242	20	0
6133	Benefits & Allowances	1,001	0	0	1,001	0	1,001	952	952	49	0
6134	National Insurance	720	0	0	720	0	720	692	692	28	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	20	0	0
6222	Field Material & Supplies	191	0	0	191	0	191	191	191	0	0
6223	Office Materials and Supplies	800	0	0	800	0	800	800	800	0	0
6224	Print & Non-Print Materials	700	0	0	700	0	700	700	700	0	0
6231	Fuel and Lubricants	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6242	Maintenance of Buildings	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6243	Janitorial and Cleaning Supplies	325	0	0	325	0	325	325	325	0	0
6251	Maintenance of Roads	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6252	Maintenance of Bridges	7,000	0	0	7,000	0	7,000	7,000	6,709	291	291
6255	Maintenance of Other Infrastructure	7,500	0	0	7,500	0	7,500	7,500	7,399	101	101
6261	Local Travel and Subsistence	1,550	0	0	1,550	0	1,550	1,550	956	594	594
6264	Vehicle Spares and Service	8,500	0	0	8,500	0	8,500	8,500	8,499	1	1
6265	Other Transport, Travel & Postage	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	126	0	0	126	0	126	126	126	0	0
6272	Electricity Charges	1,415	0	0	1,415	0	1,415	1,415	1,415	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	(44)	0	8,380	0	8,380	8,380	8,380	0	0
6282	Equipment Maintenance	150	0	0	150	0	150	150	97	53	53
6283	Cleaning & Extermination Services	230	0	0	230	0	230	230	95	135	135
6284	Other	300	0	0	300	0	300	300	284	16	16
6291	National & Other Events	200	0	0	200	0	200	200	200	0	0
6293	Refreshment and Meals	100	44	0	144	0	144	144	144	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 2012**

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>		1,528,631	0	0	1,528,631	7,453	1,536,084	1,536,084	1,535,358	726	726
6111	Administrative	556,365	2,029	0	558,394	0	558,394	558,394	558,284	110	110
6112	Senior Technical	362,224	0	0	362,224	0	362,224	362,224	362,169	55	55
6113	Other Technical & Craft Skilled	149,205	0	0	149,205	0	149,205	149,205	149,164	41	41
6114	Clerical & Office Support	4,492	0	0	4,492	0	4,492	4,492	4,492	0	0
6115	Semi-Skilled Operatives & Unskilled	66,544	0	0	66,544	0	66,544	66,544	66,472	72	72
6116	Contracted Employees	1,057	(65)	0	992	0	992	992	992	0	0
6117	Temporary Employees	1,800	(1,300)	0	500	0	500	500	500	0	0
6131	Other Direct Labour Costs	12,136	(3,724)	0	8,412	0	8,412	8,412	8,362	50	50
6133	Benefits & Allowances	33,765	3,060	0	36,825	0	36,825	36,825	36,657	168	168
6134	National Insurance	87,616	0	0	87,616	0	87,616	87,616	87,616	0	0
6221	Drugs & Medical Supplies	1,517	(515)	0	1,002	0	1,002	1,002	1,002	0	0
6222	Field Material & Supplies	11,500	(1,629)	0	9,871	0	9,871	9,871	9,871	0	0
6223	Office Materials and Supplies	10,500	(420)	0	10,080	0	10,080	10,080	10,080	0	0
6224	Print & Non-Print Materials	8,300	(1,291)	0	7,009	0	7,009	7,009	7,009	0	0
6231	Fuel and Lubricants	1,135	0	0	1,135	0	1,135	1,135	1,135	0	0
6242	Maintenance of Buildings	42,700	2,398	0	45,098	0	45,098	45,098	45,098	0	0
6243	Janitorial and Cleaning Supplies	2,383	(500)	0	1,883	0	1,883	1,883	1,883	0	0
6252	Maintenance of Bridges	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
6255	Maintenance of Other Infrastructure	18,700	0	0	18,700	0	18,700	18,700	18,699	1	1
6261	Local Travel and Subsistence	5,500	1,533	0	7,033	0	7,033	7,033	7,032	1	1
6263	Postage Telex & Cablegram	23	0	0	23	0	23	23	1	22	22
6264	Vehicle Spares and Service	1,760	(500)	0	1,260	0	1,260	1,260	1,259	1	1
6265	Other Transport, Travel & Postage	4,250	1,365	0	5,615	0	5,615	5,615	5,610	5	5
6271	Telephone Charges	1,803	0	0	1,803	0	1,803	1,803	1,802	1	1
6272	Electricity Charges	14,333	0	0	14,333	0	14,333	14,333	14,333	0	0
6273	Water Charges	10,938	0	0	10,938	0	10,938	10,938	10,938	0	0
6281	Security Services	63,465	0	0	63,465	7,453	70,918	70,918	70,918	0	0
6282	Equipment Maintenance	3,275	(3,225)	0	50	0	50	50	45	5	5
6283	Cleaning & Extermination Services	4,123	656	0	4,779	0	4,779	4,779	4,779	0	0
6284	Other	29,200	(256)	0	28,944	0	28,944	28,944	28,942	2	2
6291	National & Other Events	5,775	3,713	0	9,488	0	9,488	9,488	9,482	6	6
6293	Refreshment and Meals	1,797	0	0	1,797	0	1,797	1,797	1,795	2	2
6294	Other	350	0	0	350	0	350	350	173	177	177
6302	Training (including Scholarships)	6,500	(1,329)	0	5,171	0	5,171	5,171	5,164	7	7

MR. D. GAJRAJ  
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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 2012**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		541,270	0	0	541,270	32,220	573,490	573,490	569,157	4,333	4,333
6111	Administrative	2,240	0	0	2,240	0	2,240	2,240	2,240	0	0
6112	Senior Technical	26,736	(91)	0	26,645	0	26,645	26,645	26,645	0	0
6113	Other Technical & Craft Skilled	70,817	0	0	70,817	0	70,817	70,817	70,771	46	46
6114	Clerical & Office Support	10,761	(172)	0	10,589	0	10,589	10,589	10,586	3	3
6115	Semi-Skilled Operatives & Unskilled	71,227	0	0	71,227	0	71,227	71,227	71,179	48	48
6116	Contracted Employees	83,674	263	0	83,937	0	83,937	83,937	83,894	43	43
6131	Other Direct Labour Costs	1,336	0	0	1,336	0	1,336	1,336	1,336	0	0
6133	Benefits & Allowances	20,247	0	0	20,247	0	20,247	20,247	20,247	0	0
6134	National Insurance	13,397	0	0	13,397	0	13,397	13,397	13,397	0	0
6221	Drugs & Medical Supplies	5,676	0	0	5,676	0	5,676	5,676	5,673	3	3
6222	Field Material & Supplies	10,500	(3,000)	0	7,500	0	7,500	7,500	7,499	1	1
6223	Office Materials and Supplies	8,200	(1,000)	0	7,200	0	7,200	7,200	7,200	0	0
6224	Print & Non-Print Materials	4,800	(700)	0	4,100	0	4,100	4,100	4,094	6	6
6231	Fuel and Lubricants	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
6242	Maintenance of Buildings	24,022	1,700	0	25,722	0	25,722	25,722	25,722	0	0
6243	Janitorial and Cleaning Supplies	14,300	0	0	14,300	0	14,300	14,300	14,282	18	18
6251	Maintenance of Roads	8,613	0	0	8,613	0	8,613	8,613	8,613	0	0
6252	Maintenance of Bridges	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6255	Maintenance of Other Infrastructure	10,000	0	0	10,000	0	10,000	10,000	9,989	11	11
6261	Local Travel and Subsistence	6,500	0	0	6,500	0	6,500	6,500	4,788	1,712	1,712
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	0	15	15
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	900	1,000	0	1,900	0	1,900	1,900	1,883	17	17
6271	Telephone Charges	2,500	0	0	2,500	0	2,500	2,500	2,498	2	2
6272	Electricity Charges	37,000	0	0	37,000	0	37,000	37,000	37,000	0	0
6273	Water Charges	20,200	0	0	20,200	0	20,200	20,200	20,200	0	0



**AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS / WEST DEMERARA**  
**PROGRAMME 735 - HEALTH SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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	32,220	53,909	53,909	53,889	20	20
6282	Equipment Maintenance	14,000	0	0	14,000	0	14,000	14,000	12,594	1,406	1,406
6283	Cleaning & Extermination Services	9,600	(1,700)	0	7,900	0	7,900	7,900	7,690	210	210
6284	Other	4,000	(200)	0	3,800	0	3,800	3,800	3,094	706	706
6291	National & Other Events	565	0	0	565	0	565	565	526	39	39
6292	Dietary	20,696	4,700	0	25,396	0	25,396	25,396	25,393	3	3
6293	Refreshment and Meals	800	0	0	800	0	800	800	800	0	0
6294	Other	300	0	0	300	0	300	300	284	16	16
6302	Training (including Scholarships)	1,059	(800)	0	259	0	259	259	252	7	7

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 2012**

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>		120,171	1,380	0	121,551	0	121,551	121,551	121,366	185	185
6111	Administrative	17,675	(378)	0	17,297	0	17,297	17,297	17,291	6	6
6113	Other Technical & Craft Skilled	2,743	613	0	3,356	0	3,356	3,356	3,356	0	0
6114	Clerical & Office Support	12,010	(51)	0	11,959	0	11,959	11,959	11,959	0	0
6115	Semi-Skilled Operatives & Unskilled	5,726	(149)	0	5,577	0	5,577	5,577	5,577	0	0
6116	Contracted Employees	13,463	1,968	0	15,431	0	15,431	15,431	15,431	0	0
6131	Other Direct Labour Costs	348	121	0	469	0	469	469	469	0	0
6133	Benefits & Allowances	4,548	(664)	0	3,884	0	3,884	3,884	3,884	0	0
6134	National Insurance	2,916	(80)	0	2,836	0	2,836	2,836	2,836	0	0
6211	Expenses Specific to Agency	11,500	0	0	11,500	0	11,500	11,500	11,429	71	71
6221	Drugs & Medical Supplies	110	0	0	110	0	110	110	110	0	0
6222	Field Material & Supplies	260	0	0	260	0	260	260	257	3	3
6223	Office Materials and Supplies	3,000	0	0	3,000	0	3,000	3,000	2,969	31	31
6224	Print & Non-Print Materials	850	0	0	850	0	850	850	842	8	8
6231	Fuel and Lubricants	2,000	1,000	0	3,000	0	3,000	3,000	3,000	0	0
6243	Janitorial and Cleaning Supplies	268	0	0	268	0	268	268	267	1	1
6261	Local Travel and Subsistence	4,200	(1,000)	0	3,200	0	3,200	3,200	3,200	0	0
6263	Postage Telex & Cablegram	65	(65)	0	0	0	0	0	0	0	0
6264	Vehicle Spares and Service	200	0	0	200	0	200	200	170	30	30
6265	Other Transport, Travel & Postage	430	(239)	0	191	0	191	191	191	0	0
6271	Telephone Charges	1,637	0	0	1,637	0	1,637	1,637	1,637	0	0
6272	Electricity Charges	1,875	713	0	2,588	0	2,588	2,588	2,588	0	0
6273	Water Charges	48	0	0	48	0	48	48	48	0	0
6281	Security Services	19,828	(409)	0	19,419	0	19,419	19,419	19,419	0	0
6282	Equipment Maintenance	1,100	0	0	1,100	0	1,100	1,100	1,082	18	18
6283	Cleaning & Extermination Services	360	0	0	360	0	360	360	354	6	6
6284	Other	1,900	0	0	1,900	0	1,900	1,900	1,893	7	7
6291	National & Other Events	5,532	0	0	5,532	0	5,532	5,532	5,531	1	1
6293	Refreshment and Meals	745	0	0	745	0	745	745	745	0	0
6294	Other	334	0	0	334	0	334	334	333	1	1
6302	Training (including Scholarships)	900	0	0	900	0	900	900	898	2	2
6311	Rates and Taxes	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0

MR. D. ROOPLALL  
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**AGENCY 74 - REGION 4: DEMERARA / MAHAICA**  
**PROGRAMME 742 - AGRICULTURE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		189,884	2,210	0	192,094	0	192,094	192,094	191,985	109	109
6113	Other Technical & Craft Skilled	5,021	0	0	5,021	0	5,021	5,021	5,021	0	0
6114	Clerical & Office Support	610	19	0	629	0	629	629	629	0	0
6115	Semi-Skilled Operatives & Unskilled	25,205	(1,800)	0	23,405	0	23,405	23,405	23,405	0	0
6116	Contracted Employees	17,655	4,227	0	21,882	0	21,882	21,882	21,882	0	0
6131	Other Direct Labour Costs	2,242	43	0	2,285	0	2,285	2,285	2,285	0	0
6133	Benefits & Allowances	1,386	(260)	0	1,126	0	1,126	1,126	1,126	0	0
6134	National Insurance	2,406	(19)	0	2,387	0	2,387	2,387	2,387	0	0
6221	Drugs & Medical Supplies	25	0	0	25	0	25	25	25	0	0
6222	Field Material & Supplies	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6223	Office Materials and Supplies	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6224	Print & Non-Print Materials	200	0	0	200	0	200	200	176	24	24
6231	Fuel and Lubricants	26,000	3,241	0	29,241	0	29,241	29,241	29,241	0	0
6243	Janitorial and Cleaning Supplies	300	0	0	300	0	300	300	300	0	0
6253	Maint. of Drainage & Irrigation Works	87,000	0	0	87,000	0	87,000	87,000	87,000	0	0
6261	Local Travel and Subsistence	800	0	0	800	0	800	800	784	16	16
6264	Vehicle Spares and Service	4,000	(3,000)	0	1,000	0	1,000	1,000	994	6	6
6265	Other Transport, Travel & Postage	25	(25)	0	0	0	0	0	0	0	0
6271	Telephone Charges	0	0	0	0	0	0	0	0	0	0
6281	Security Services	10,939	(216)	0	10,723	0	10,723	10,723	10,723	0	0
6282	Equipment Maintenance	70	0	0	70	0	70	70	69	1	1
6283	Cleaning & Extermination Services	100	0	0	100	0	100	100	96	4	4
6284	Other	150	0	0	150	0	150	150	122	28	28
6293	Refreshment and Meals	50	0	0	50	0	50	50	49	1	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 2012**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		159,512	(1,850)	0	157,662	0	157,662	157,662	157,506	156	156
6112	Senior Technical	1,807	91	0	1,898	0	1,898	1,898	1,898	0	0
6113	Other Technical & Craft Skilled	4,135	0	0	4,135	0	4,135	4,135	4,135	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	4,454	65	0	4,519	0	4,519	4,519	4,519	0	0
6116	Contracted Employees	6,312	(1,850)	0	4,462	0	4,462	4,462	4,462	0	0
6131	Other Direct Labour Costs	216	(96)	0	120	0	120	120	120	0	0
6133	Benefits & Allowances	984	(47)	0	937	0	937	937	937	0	0
6134	National Insurance	811	(13)	0	798	0	798	798	798	0	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	20	0	0
6222	Field Material & Supplies	900	0	0	900	0	900	900	889	11	11
6223	Office Materials and Supplies	450	0	0	450	0	450	450	450	0	0
6224	Print & Non-Print Materials	300	0	0	300	0	300	300	299	1	1
6231	Fuel and Lubricants	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6242	Maintenance of Buildings	14,050	0	0	14,050	0	14,050	14,050	14,049	1	1
6243	Janitorial and Cleaning Supplies	380	0	0	380	0	380	380	380	0	0
6251	Maintenance of Roads	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
6252	Maintenance of Bridges	15,000	0	0	15,000	0	15,000	15,000	14,985	15	15
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	700	0	0	700	0	700	700	696	4	4
6264	Vehicle Spares and Service	4,950	0	0	4,950	0	4,950	4,950	4,931	19	19
6265	Other Transport, Travel & Postage	320	(280)	0	40	0	40	40	40	0	0
6271	Telephone Charges	544	0	0	544	0	544	544	544	0	0
6272	Electricity Charges	39,921	2,430	0	42,351	0	42,351	42,351	42,351	0	0
6273	Water Charges	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6281	Security Services	2,150	(2,150)	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	148	0	0	148	0	148	148	130	18	18
6283	Cleaning & Extermination Services	700	0	0	700	0	700	700	672	28	28
6284	Other	510	0	0	510	0	510	510	452	58	58
6291	National & Other Events	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	50	0	0	50	0	50	50	49	1	1
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 2012**

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>		2,015,108	0	0	2,015,108	0	2,015,108	2,015,108	2,014,303	805	805
6111	Administrative	438,582	0	0	438,582	0	438,582	438,582	438,315	267	267
6112	Senior Technical	782,528	15,032	0	797,560	0	797,560	797,560	797,560	0	0
6113	Other Technical & Craft Skilled	188,940	(16,000)	0	172,940	0	172,940	172,940	172,940	0	0
6114	Clerical & Office Support	2,860	0	0	2,860	0	2,860	2,860	2,860	0	0
6115	Semi-Skilled Operatives & Unskilled	52,834	(3,160)	0	49,674	0	49,674	49,674	49,674	0	0
6116	Contracted Employees	5,952	0	0	5,952	0	5,952	5,952	5,952	0	0
6131	Other Direct Labour Costs	11,746	168	0	11,914	0	11,914	11,914	11,773	141	141
6133	Benefits & Allowances	44,915	3,960	0	48,875	0	48,875	48,875	48,875	0	0
6134	National Insurance	110,871	0	0	110,871	0	110,871	110,871	110,871	0	0
6221	Drugs & Medical Supplies	510	0	0	510	0	510	510	502	8	8
6222	Field Material & Supplies	25,147	1,000	0	26,147	0	26,147	26,147	26,147	0	0
6223	Office Materials and Supplies	4,210	(2,700)	0	1,510	0	1,510	1,510	1,510	0	0
6224	Print & Non-Print Materials	11,455	500	0	11,955	0	11,955	11,955	11,953	2	2
6231	Fuel and Lubricants	2,886	0	0	2,886	0	2,886	2,886	2,886	0	0
6241	Rental of Buildings	780	(180)	0	600	0	600	600	600	0	0
6242	Maintenance of Buildings	64,000	0	0	64,000	0	64,000	64,000	63,999	1	1
6243	Janitorial and Cleaning Supplies	3,160	0	0	3,160	0	3,160	3,160	3,159	1	1
6252	Maintenance of Bridges	4,750	0	0	4,750	0	4,750	4,750	4,738	12	12
6255	Maintenance of Other Infrastructure	23,500	0	0	23,500	0	23,500	23,500	23,499	1	1
6261	Local Travel and Subsistence	5,500	(2,000)	0	3,500	0	3,500	3,500	3,499	1	1
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	0	15	15
6264	Vehicle Spares and Service	1,056	(500)	0	556	0	556	556	516	40	40
6265	Other Transport, Travel & Postage	7,000	4,700	0	11,700	0	11,700	11,700	11,698	2	2
6271	Telephone Charges	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6272	Electricity Charges	13,550	0	0	13,550	0	13,550	13,550	13,550	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 2012**

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	(6,474)	0	119,168	0	119,168	119,168	119,168	0	0
6282	Equipment Maintenance	3,955	(2,000)	0	1,955	0	1,955	1,955	1,677	278	278
6283	Cleaning & Extermination Services	7,800	(500)	0	7,300	0	7,300	7,300	7,297	3	3
6284	Other	33,200	6,454	0	39,654	0	39,654	39,654	39,654	0	0
6291	National & Other Events	7,500	1,000	0	8,500	0	8,500	8,500	8,500	0	0
6292	Dietary	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	2,550	0	0	2,550	0	2,550	2,550	2,549	1	1
6294	Other	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6302	Training (including Scholarships)	1,098	700	0	1,798	0	1,798	1,798	1,766	32	32

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**AGENCY 74 - REGION 4: DEMERARA / MAHAICA**  
**PROGRAMME 745 - HEALTH SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		270,653	(1,740)	0	268,913	0	268,913	268,902	268,468	445	434
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6112	Senior Technical	26,017	(834)	0	25,183	0	25,183	25,183	25,183	0	0
6113	Other Technical & Craft Skilled	26,152	(1,882)	0	24,270	0	24,270	24,270	24,236	34	34
6114	Clerical & Office Support	3,607	(106)	0	3,501	0	3,501	3,501	3,501	0	0
6115	Semi-Skilled Operatives & Unskilled	19,651	1,706	0	21,357	0	21,357	21,357	21,357	0	0
6116	Contracted Employees	38,823	0	0	38,823	0	38,823	38,823	38,815	8	8
6131	Other Direct Labour Costs	762	(274)	0	488	0	488	487	487	1	0
6133	Benefits & Allowances	9,293	(350)	0	8,943	0	8,943	8,943	8,943	0	0
6134	National Insurance	5,327	0	0	5,327	0	5,327	5,317	5,317	10	0
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	1,989	11	11
6222	Field Material & Supplies	2,382	0	0	2,382	0	2,382	2,382	2,382	0	0
6223	Office Materials and Supplies	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6224	Print & Non-Print Materials	4,850	0	0	4,850	0	4,850	4,850	4,843	7	7
6231	Fuel and Lubricants	10,000	0	0	10,000	0	10,000	10,000	9,999	1	1
6242	Maintenance of Buildings	20,000	0	0	20,000	0	20,000	20,000	19,987	13	13
6243	Janitorial and Cleaning Supplies	4,000	1,000	0	5,000	0	5,000	5,000	4,957	43	43
6255	Maintenance of Other Infrastructure	14,500	0	0	14,500	0	14,500	14,500	14,498	2	2
6261	Local Travel and Subsistence	3,500	(300)	0	3,200	0	3,200	3,200	3,055	145	145
6264	Vehicle Spares and Service	4,000	0	0	4,000	0	4,000	4,000	3,990	10	10
6265	Other Transport, Travel & Postage	3,000	(1,000)	0	2,000	0	2,000	2,000	1,971	29	29
6271	Telephone Charges	2,875	0	0	2,875	0	2,875	2,875	2,875	0	0
6272	Electricity Charges	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
6273	Water Charges	5,808	0	0	5,808	0	5,808	5,808	5,808	0	0
6281	Security Services	30,108	0	0	30,108	0	30,108	30,108	30,102	6	6
6282	Equipment Maintenance	3,800	0	0	3,800	0	3,800	3,800	3,783	17	17
6283	Cleaning & Extermination Services	5,500	300	0	5,800	0	5,800	5,800	5,798	2	2
6284	Other	618	0	0	618	0	618	618	616	2	2
6291	National & Other Events	100	0	0	100	0	100	100	100	0	0
6292	Dietary	3,000	0	0	3,000	0	3,000	3,000	2,997	3	3
6293	Refreshment and Meals	710	0	0	710	0	710	710	709	1	1
6294	Other	800	0	0	800	0	800	800	741	59	59
6302	Training (including Scholarships)	470	0	0	470	0	470	470	430	40	40

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 2012**

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		69,047	1,400	0	70,447	3,815	74,262	74,261	74,082	180	179
6111	Administrative	10,890	0	0	10,890	0	10,890	10,890	10,890	0	0
6112	Senior Technical	1,226	61	0	1,287	0	1,287	1,287	1,287	0	0
6113	Other Technical & Craft Skilled	3,348	167	0	3,515	0	3,515	3,515	3,515	0	0
6114	Clerical & Office Support	6,252	128	0	6,380	0	6,380	6,380	6,380	0	0
6115	Semi-Skilled Operatives & Unskilled	1,533	(272)	0	1,261	0	1,261	1,261	1,261	0	0
6116	Contracted Employees	12,656	0	0	12,656	0	12,656	12,656	12,656	0	0
6131	Other Direct Labour Costs	614	(410)	0	204	0	204	203	203	1	0
6133	Benefits & Allowances	2,597	258	0	2,855	0	2,855	2,855	2,855	0	0
6134	National Insurance	1,807	68	0	1,875	0	1,875	1,875	1,875	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	550	0	0
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	800	0	3,600	0	3,600	3,600	3,600	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	1,790	0	0
6263	Postage Telex & Cablegram	17	0	0	17	0	17	17	17	0	0
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	299	1	1
6271	Telephone Charges	1,000	300	0	1,300	0	1,300	1,300	1,300	0	0
6272	Electricity Charges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6273	Water Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6281	Security Services	6,000	0	0	6,000	3,815	9,815	9,815	9,642	173	173
6282	Equipment Maintenance	350	300	0	650	0	650	650	648	2	2
6283	Cleaning & Extermination Services	500	0	0	500	0	500	500	499	1	1
6291	National & Other Events	1,408	0	0	1,408	0	1,408	1,408	1,408	0	0
6293	Refreshment and Meals	1,104	0	0	1,104	0	1,104	1,104	1,103	1	1
6302	Training (including Scholarships)	200	0	0	200	0	200	200	200	0	0

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**AGENCY 75 - REGION 5: MAHAICA / BERBICE**  
**PROGRAMME 752 - AGRICULTURE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		112,791	0	0	112,791	0	112,791	112,470	112,459	332	11
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	544	28	0	572	0	572	571	571	1	0
6115	Semi-Skilled Operatives & Unskilled	4,998	(28)	0	4,970	0	4,970	4,807	4,807	163	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	604	0	0	604	0	604	480	480	124	0
6134	National Insurance	433	0	0	433	0	433	400	400	33	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	117	3	3
6231	Fuel and Lubricants	760	0	0	760	0	760	760	760	0	0
6251	Maintenance of Roads	18,000	0	0	18,000	0	18,000	18,000	17,999	1	1
6252	Maintenance of Bridges	7,500	0	0	7,500	0	7,500	7,500	7,499	1	1
6253	Maint. of Drainage & Irrigation Works	73,000	0	0	73,000	0	73,000	73,000	73,000	0	0
6255	Maintenance of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	4,999	1	1
6261	Local Travel and Subsistence	543	0	0	543	0	543	543	542	1	1
6264	Vehicle Spares and Service	800	0	0	800	0	800	800	797	3	3
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

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**AGENCY 75 - REGION 5: MAHAICA / BERBICE**  
**PROGRAMME 753 - PUBLIC WORKS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		94,709	1,600	0	96,309	0	96,309	96,309	96,286	23	23
6112	Senior Technical	967	34	0	1,001	0	1,001	1,001	1,001	0	0
6113	Other Technical & Craft Skilled	5,062	0	0	5,062	0	5,062	5,062	5,062	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	6,440	0	0	6,440	0	6,440	6,440	6,440	0	0
6116	Contracted Employees	9,852	0	0	9,852	0	9,852	9,852	9,852	0	0
6131	Other Direct Labour Costs	180	0	0	180	0	180	180	180	0	0
6133	Benefits & Allowances	1,067	(28)	0	1,039	0	1,039	1,039	1,039	0	0
6134	National Insurance	973	(6)	0	967	0	967	967	967	0	0
6221	Drugs & Medical Supplies	12	0	0	12	0	12	12	11	1	1
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	497	3	3
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	800	0	9,000	0	9,000	9,000	8,999	1	1
6243	Janitorial and Cleaning Supplies	600	0	0	600	0	600	600	600	0	0
6251	Maintenance of Roads	43,000	800	0	43,800	0	43,800	43,800	43,800	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	3,188	12	12
6261	Local Travel and Subsistence	625	0	0	625	0	625	625	624	1	1
6264	Vehicle Spares and Service	600	0	0	600	0	600	600	599	1	1
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	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	435	0	0	435	0	435	435	435	0	0
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	22	3	3

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**AGENCY 75 - REGION 5: MAHAICA / BERBICE**  
**PROGRAMME 754 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		846,127	4,487	0	850,614	20,356	870,970	870,970	870,570	400	400
6111	Administrative	224,869	(3,500)	0	221,369	0	221,369	221,369	221,369	0	0
6112	Senior Technical	240,712	0	0	240,712	0	240,712	240,712	240,712	0	0
6113	Other Technical & Craft Skilled	121,415	0	0	121,415	0	121,415	121,415	121,415	0	0
6114	Clerical & Office Support	1,646	0	0	1,646	0	1,646	1,646	1,646	0	0
6115	Semi-Skilled Operatives & Unskilled	24,520	0	0	24,520	0	24,520	24,520	24,520	0	0
6116	Contracted Employees	4,076	0	0	4,076	0	4,076	4,076	4,076	0	0
6131	Other Direct Labour Costs	5,046	2,300	0	7,346	0	7,346	7,346	7,346	0	0
6133	Benefits & Allowances	15,591	1,200	0	16,791	0	16,791	16,791	16,791	0	0
6134	National Insurance	46,908	0	0	46,908	0	46,908	46,908	46,908	0	0
6221	Drugs & Medical Supplies	600	0	0	600	0	600	600	600	0	0
6222	Field Material & Supplies	8,800	0	0	8,800	0	8,800	8,800	8,800	0	0
6223	Office Materials and Supplies	3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
6224	Print & Non-Print Materials	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6231	Fuel and Lubricants	1,200	1,400	0	2,600	0	2,600	2,600	2,599	1	1
6241	Rental of Buildings	300	(5)	0	295	0	295	295	252	43	43
6242	Maintenance of Buildings	44,850	0	0	44,850	0	44,850	44,850	44,850	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	0	0	9,800	0	9,800	9,800	9,799	1	1
6261	Local Travel and Subsistence	2,300	0	0	2,300	0	2,300	2,300	2,294	6	6
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	848	2	2
6265	Other Transport, Travel & Postage	1,700	250	0	1,950	0	1,950	1,950	1,950	0	0
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	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6281	Security Services	9,927	4,487	0	14,414	20,356	34,770	34,770	34,452	318	318
6282	Equipment Maintenance	1,500	0	0	1,500	0	1,500	1,500	1,497	3	3
6283	Cleaning & Extermination Services	4,604	0	0	4,604	0	4,604	4,604	4,604	0	0
6284	Other	20,000	(1,395)	0	18,605	0	18,605	18,605	18,588	17	17
6291	National & Other Events	3,700	0	0	3,700	0	3,700	3,700	3,700	0	0
6292	Dietary	6,250	(500)	0	5,750	0	5,750	5,750	5,750	0	0
6293	Refreshment and Meals	755	0	0	755	0	755	755	755	0	0
6294	Other	350	250	0	600	0	600	600	593	7	7
6302	Training (including Scholarships)	5,068	0	0	5,068	0	5,068	5,068	5,067	1	1

MR. A. AMBEDKAR  
HEAD OF BUDGET AGENCY

**AGENCY 75 - REGION 5: MAHAICA / BERBICE**  
**PROGRAMME 755 - HEALTH SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		270,126	(7,487)	0	262,639	0	262,639	262,638	262,572	67	66
6111	Administrative	1,820	86	0	1,906	0	1,906	1,906	1,906	0	0
6112	Senior Technical	21,958	(777)	0	21,181	0	21,181	21,180	21,180	1	0
6113	Other Technical & Craft Skilled	33,774	807	0	34,581	0	34,581	34,581	34,581	0	0
6114	Clerical & Office Support	620	21	0	641	0	641	641	641	0	0
6115	Semi-Skilled Operatives & Unskilled	33,979	0	0	33,979	0	33,979	33,979	33,979	0	0
6116	Contracted Employees	32,393	0	0	32,393	0	32,393	32,393	32,393	0	0
6131	Other Direct Labour Costs	1,254	(154)	0	1,100	0	1,100	1,100	1,100	0	0
6133	Benefits & Allowances	11,449	9	0	11,458	0	11,458	11,458	11,458	0	0
6134	National Insurance	6,942	8	0	6,950	0	6,950	6,950	6,950	0	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	(1,600)	0	4,700	0	4,700	4,700	4,700	0	0
6231	Fuel and Lubricants	6,600	0	0	6,600	0	6,600	6,600	6,600	0	0
6242	Maintenance of Buildings	19,000	0	0	19,000	0	19,000	19,000	18,980	20	20
6243	Janitorial and Cleaning Supplies	7,625	0	0	7,625	0	7,625	7,625	7,625	0	0
6255	Maintenance of Other Infrastructure	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6261	Local Travel and Subsistence	2,887	(800)	0	2,087	0	2,087	2,087	2,071	16	16
6263	Postage Telex & Cablegram	1	0	0	1	0	1	1	1	0	0
6264	Vehicle Spares and Service	2,259	0	0	2,259	0	2,259	2,259	2,252	7	7
6265	Other Transport, Travel & Postage	500	0	0	500	0	500	500	499	1	1
6271	Telephone Charges	1,218	0	0	1,218	0	1,218	1,218	1,218	0	0
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	28,435	(4,487)	0	23,948	0	23,948	23,948	23,948	0	0
6282	Equipment Maintenance	4,080	0	0	4,080	0	4,080	4,080	4,080	0	0
6283	Cleaning & Extermination Services	4,262	800	0	5,062	0	5,062	5,062	5,059	3	3
6284	Other	415	200	0	615	0	615	615	612	3	3
6291	National & Other Events	315	0	0	315	0	315	315	314	1	1
6292	Dietary	8,600	(1,600)	0	7,000	0	7,000	7,000	6,999	1	1
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	34	14	14
6302	Training (including Scholarships)	228	0	0	228	0	228	228	228	0	0

MR. A. AMBEDKAR  
HEAD OF BUDGET AGENCY

**AGENCY 76 - REGION 6: EAST BERBICE / CORENTYNE**  
**PROGRAMME 761 - REGIONAL ADMINISTRATION & FINANCE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		94,868	1	0	94,869	0	94,869	93,358	92,874	1,995	484
6111	Administrative	7,961	917	0	8,878	0	8,878	8,878	8,878	0	0
6113	Other Technical & Craft Skilled	3,408	212	0	3,620	0	3,620	3,620	3,620	0	0
6114	Clerical & Office Support	6,980	297	0	7,277	0	7,277	7,277	7,277	0	0
6115	Semi-Skilled Operatives & Unskilled	1,089	0	0	1,089	0	1,089	1,073	1,073	16	0
6116	Contracted Employees	35,000	(1,475)	0	33,525	0	33,525	32,607	32,571	954	36
6131	Other Direct Labour Costs	1,206	50	0	1,256	0	1,256	1,256	1,256	0	0
6133	Benefits & Allowances	2,453	0	0	2,453	0	2,453	1,922	1,922	531	0
6134	National Insurance	1,683	0	0	1,683	0	1,683	1,637	1,637	46	0
6211	Expenses Specific to Agency	13,680	(2,750)	0	10,930	0	10,930	10,930	10,889	41	41
6221	Drugs & Medical Supplies	45	0	0	45	0	45	45	45	0	0
6222	Field Material & Supplies	200	0	0	200	0	200	200	196	4	4
6223	Office Materials and Supplies	3,650	(500)	0	3,150	0	3,150	3,150	3,150	0	0
6224	Print & Non-Print Materials	2,450	500	0	2,950	0	2,950	2,950	2,946	4	4
6231	Fuel and Lubricants	1,850	0	0	1,850	0	1,850	1,850	1,848	2	2
6243	Janitorial and Cleaning Supplies	275	0	0	275	0	275	275	274	1	1
6261	Local Travel and Subsistence	2,000	0	0	2,000	0	2,000	2,000	1,981	19	19
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares and Service	1,500	0	0	1,500	0	1,500	1,500	1,497	3	3
6271	Telephone Charges	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6273	Water Charges	835	0	0	835	0	835	835	835	0	0
6282	Equipment Maintenance	900	900	0	1,800	0	1,800	1,800	1,799	1	1
6283	Cleaning & Extermination Services	220	1,200	0	1,420	0	1,420	1,420	1,419	1	1
6284	Other	410	0	0	410	0	410	410	397	13	13
6291	National & Other Events	1,500	500	0	2,000	0	2,000	2,000	1,995	5	5
6293	Refreshment and Meals	330	150	0	480	0	480	480	478	2	2
6294	Other	128	0	0	128	0	128	128	127	1	1
6302	Training (including Scholarships)	170	0	0	170	0	170	170	169	1	1
6311	Rates and Taxes	2,350	0	0	2,350	0	2,350	2,350	2,000	350	350
6321	Subsid & Cont to Local Org	380	0	0	380	0	380	380	380	0	0

MR. P. RAMRATTAN  
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**AGENCY 76 - REGION 6: EAST BERBICE / CORENTYNE**  
**PROGRAMME 762 - AGRICULTURE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		416,422	11,749	0	428,171	0	428,171	427,379	427,240	931	139
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skilled	2,866	29	0	2,895	0	2,895	2,895	2,895	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	35,001	0	0	35,001	0	35,001	34,942	34,942	59	0
6116	Contracted Employees	18,750	1,595	0	20,345	0	20,345	20,345	20,345	0	0
6131	Other Direct Labour Costs	207	(179)	0	28	0	28	28	28	0	0
6133	Benefits & Allowances	3,259	(1,335)	0	1,924	0	1,924	1,467	1,467	457	0
6134	National Insurance	2,906	(110)	0	2,796	0	2,796	2,796	2,796	0	0
6221	Drugs & Medical Supplies	0	0	0	0	0	0	0	0	0	0
6222	Field Material & Supplies	1,300	0	0	1,300	0	1,300	1,300	1,298	2	2
6223	Office Materials and Supplies	780	0	0	780	0	780	780	765	15	15
6224	Print & Non-Print Materials	220	0	0	220	0	220	220	205	15	15
6231	Fuel and Lubricants	193,326	0	0	193,326	0	193,326	193,050	193,012	314	38
6242	Maintenance of Buildings	2,500	0	0	2,500	0	2,500	2,500	2,494	6	6
6243	Janitorial and Cleaning Supplies	380	0	0	380	0	380	380	380	0	0
6253	Maint. of Drainage & Irrigation Works	120,148	0	0	120,148	0	120,148	120,148	120,148	0	0
6261	Local Travel and Subsistence	600	(120)	0	480	0	480	480	422	58	58
6264	Vehicle Spares and Service	15,000	0	0	15,000	0	15,000	15,000	14,998	2	2
6271	Telephone Charges	750	0	0	750	0	750	750	750	0	0
6272	Electricity Charges	2,530	0	0	2,530	0	2,530	2,530	2,530	0	0
6273	Water Charges	5,060	0	0	5,060	0	5,060	5,060	5,060	0	0
6281	Security Services	10,314	11,869	0	22,183	0	22,183	22,183	22,183	0	0
6282	Equipment Maintenance	300	0	0	300	0	300	300	300	0	0
6293	Refreshment and Meals	225	0	0	225	0	225	225	222	3	3

MR. P. RAMRATTAN  
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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 2012**

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>		143,770	8,428	0	152,198	0	152,198	152,198	151,382	816	816
6112	Senior Technical	1,004	(168)	0	836	0	836	836	836	0	0
6113	Other Technical & Craft Skilled	4,150	(337)	0	3,813	0	3,813	3,813	3,813	0	0
6114	Clerical & Office Support	640	(123)	0	517	0	517	517	517	0	0
6115	Semi-Skilled Operatives & Unskilled	6,323	253	0	6,576	0	6,576	6,576	6,576	0	0
6116	Contracted Employees	9,190	443	0	9,633	0	9,633	9,633	9,633	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	1,258	(4)	0	1,254	0	1,254	1,254	1,254	0	0
6134	National Insurance	945	(64)	0	881	0	881	881	881	0	0
6222	Field Material & Supplies	1,100	0	0	1,100	0	1,100	1,100	1,099	1	1
6223	Office Materials and Supplies	506	0	0	506	0	506	506	505	1	1
6224	Print & Non-Print Materials	550	0	0	550	0	550	550	512	38	38
6231	Fuel and Lubricants	2,375	0	0	2,375	0	2,375	2,375	2,306	69	69
6242	Maintenance of Buildings	15,000	0	0	15,000	0	15,000	15,000	14,958	42	42
6243	Janitorial and Cleaning Supplies	1,278	0	0	1,278	0	1,278	1,278	1,275	3	3
6251	Maintenance of Roads	38,500	0	0	38,500	0	38,500	38,500	38,500	0	0
6252	Maintenance of Bridges	22,500	0	0	22,500	0	22,500	22,500	22,500	0	0
6255	Maintenance of Other Infrastructure	11,000	0	0	11,000	0	11,000	11,000	10,380	620	620
6261	Local Travel and Subsistence	1,175	0	0	1,175	0	1,175	1,175	1,154	21	21
6264	Vehicle Spares and Service	3,200	0	0	3,200	0	3,200	3,200	3,189	11	11
6271	Telephone Charges	550	0	0	550	0	550	550	550	0	0
6272	Electricity Charges	9,250	0	0	9,250	0	9,250	9,250	9,250	0	0
6273	Water Charges	811	0	0	811	0	811	811	811	0	0
6281	Security Services	11,297	8,428	0	19,725	0	19,725	19,725	19,725	0	0
6282	Equipment Maintenance	403	473	0	876	0	876	876	867	9	9
6283	Cleaning & Extermination Services	165	0	0	165	0	165	165	164	1	1
6284	Other	0	0	0	0	0	0	0	0	0	0
6302	Training (including Scholarships)	600	(473)	0	127	0	127	127	127	0	0

MR. P. RAMRATTAN  
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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 2012**

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>		1,922,326	(36,576)	0	1,885,750	0	1,885,750	1,885,750	1,883,319	2,431	2,431
6111	Administrative	299,063	(240)	0	298,823	0	298,823	298,823	298,774	49	49
6112	Senior Technical	627,147	15,772	0	642,919	0	642,919	642,919	642,724	195	195
6113	Other Technical & Craft Skilled	306,100	(17,851)	0	288,249	0	288,249	288,249	288,097	152	152
6114	Clerical & Office Support	4,529	0	0	4,529	0	4,529	4,529	4,529	0	0
6115	Semi-Skilled Operatives & Unskilled	38,848	0	0	38,848	0	38,848	38,848	38,842	6	6
6116	Contracted Employees	52,750	0	0	52,750	0	52,750	52,750	52,713	37	37
6131	Other Direct Labour Costs	16,552	0	0	16,552	0	16,552	16,552	16,552	0	0
6133	Benefits & Allowances	36,612	2,319	0	38,931	0	38,931	38,931	38,931	0	0
6134	National Insurance	99,294	0	0	99,294	0	99,294	99,294	99,294	0	0
6221	Drugs & Medical Supplies	1,375	0	0	1,375	0	1,375	1,375	1,175	200	200
6222	Field Material & Supplies	11,200	0	0	11,200	0	11,200	11,200	11,197	3	3
6223	Office Materials and Supplies	8,500	0	0	8,500	0	8,500	8,500	8,241	259	259
6224	Print & Non-Print Materials	7,500	4,800	0	12,300	0	12,300	12,300	11,147	1,153	1,153
6231	Fuel and Lubricants	3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
6241	Rental of Buildings	4,990	(3,112)	0	1,878	0	1,878	1,878	1,878	0	0
6242	Maintenance of Buildings	76,000	0	0	76,000	0	76,000	76,000	76,000	0	0
6243	Janitorial and Cleaning Supplies	7,500	2,000	0	9,500	0	9,500	9,500	9,313	187	187
6255	Maintenance of Other Infrastructure	20,000	1,000	0	21,000	0	21,000	21,000	21,000	0	0
6261	Local Travel and Subsistence	11,702	(5,600)	0	6,102	0	6,102	6,102	6,101	1	1
6264	Vehicle Spares and Service	1,670	0	0	1,670	0	1,670	1,670	1,653	17	17
6265	Other Transport, Travel & Postage	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6271	Telephone Charges	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
6272	Electricity Charges	47,661	0	0	47,661	0	47,661	47,661	47,661	0	0
6273	Water Charges	17,132	0	0	17,132	0	17,132	17,132	17,132	0	0
6281	Security Services	140,741	(36,576)	0	104,165	0	104,165	104,165	104,165	0	0
6282	Equipment Maintenance	6,163	0	0	6,163	0	6,163	6,163	6,144	19	19
6283	Cleaning & Extermination Services	2,680	2,000	0	4,680	0	4,680	4,680	4,680	0	0
6284	Other	43,500	(3,000)	0	40,500	0	40,500	40,500	40,495	5	5
6291	National & Other Events	8,878	800	0	9,678	0	9,678	9,678	9,631	47	47
6292	Dietary	5,500	(1,000)	0	4,500	0	4,500	4,500	4,494	6	6
6293	Refreshment and Meals	353	0	0	353	0	353	353	353	0	0
6294	Other	300	0	0	300	0	300	300	227	73	73
6302	Training (including Scholarships)	7,486	2,112	0	9,598	0	9,598	9,598	9,577	21	21

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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 2012**

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		946,181	16,398	0	962,579	0	962,579	953,633	953,266	9,313	367
6111	Administrative	2,002	420	0	2,422	0	2,422	2,422	2,422	0	0
6112	Senior Technical	26,912	2,538	0	29,450	0	29,450	29,450	29,450	0	0
6113	Other Technical & Craft Skilled	102,835	2,262	0	105,097	0	105,097	105,097	105,002	95	95
6114	Clerical & Office Support	8,854	123	0	8,977	0	8,977	8,977	8,977	0	0
6115	Semi-Skilled Operatives & Unskilled	140,243	0	0	140,243	0	140,243	135,215	135,046	5,197	169
6116	Contracted Employees	183,385	(5,669)	0	177,716	0	177,716	174,720	174,689	3,027	31
6131	Other Direct Labour Costs	6,985	0	0	6,985	0	6,985	6,541	6,541	444	0
6133	Benefits & Allowances	41,206	326	0	41,532	0	41,532	41,532	41,532	0	0
6134	National Insurance	21,821	0	0	21,821	0	21,821	21,343	21,343	478	0
6221	Drugs & Medical Supplies	20,000	0	0	20,000	0	20,000	20,000	19,982	18	18
6222	Field Material & Supplies	24,828	0	0	24,828	0	24,828	24,828	24,828	0	0
6223	Office Materials and Supplies	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6224	Print & Non-Print Materials	6,000	554	0	6,554	0	6,554	6,554	6,554	0	0
6231	Fuel and Lubricants	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
6242	Maintenance of Buildings	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
6243	Janitorial and Cleaning Supplies	25,000	0	0	25,000	0	25,000	25,000	24,999	1	1
6255	Maintenance of Other Infrastructure	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
6261	Local Travel and Subsistence	5,000	(765)	0	4,235	0	4,235	4,235	4,222	13	13
6263	Postage Telex & Cablegram	55	0	0	55	0	55	55	55	0	0
6264	Vehicle Spares and Service	5,500	0	0	5,500	0	5,500	5,500	5,499	1	1
6265	Other Transport, Travel & Postage	1,400	(443)	0	957	0	957	957	926	31	31
6271	Telephone Charges	7,824	0	0	7,824	0	7,824	7,824	7,824	0	0
6272	Electricity Charges	61,767	0	0	61,767	0	61,767	61,767	61,767	0	0
6273	Water Charges	8,550	0	0	8,550	0	8,550	8,550	8,550	0	0
6281	Security Services	22,593	21,561	0	44,154	0	44,154	44,154	44,154	0	0
6282	Equipment Maintenance	16,500	1,208	0	17,708	0	17,708	17,708	17,705	3	3
6283	Cleaning & Extermination Services	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
6284	Other	4,922	(444)	0	4,478	0	4,478	4,478	4,476	2	2
6291	National & Other Events	1,650	0	0	1,650	0	1,650	1,650	1,649	1	1
6292	Dietary	92,500	(5,163)	0	87,337	0	87,337	87,337	87,337	0	0
6293	Refreshment and Meals	1,700	0	0	1,700	0	1,700	1,700	1,699	1	1
6294	Other	2,500	(110)	0	2,390	0	2,390	2,390	2,389	1	1
6302	Training (including Scholarships)	5,149	0	0	5,149	0	5,149	5,149	5,149	0	0

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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 2012**

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>		91,116	(278)	0	90,838	0	90,838	90,829	90,813	25	16
6111	Administrative	7,771	145	0	7,916	0	7,916	7,916	7,916	0	0
6112	Senior Technical	1,170	(235)	0	935	0	935	926	926	9	0
6113	Other Technical & Craft Skilled	3,883	(8)	0	3,875	0	3,875	3,875	3,875	0	0
6114	Clerical & Office Support	5,471	(1,722)	0	3,749	0	3,749	3,749	3,749	0	0
6115	Semi-Skilled Operatives & Unskilled	6,762	(1,089)	0	5,673	0	5,673	5,673	5,670	3	3
6116	Contracted Employees	12,406	2,846	0	15,252	0	15,252	15,252	15,252	0	0
6117	Temporary Employees	110	38	0	148	0	148	148	148	0	0
6131	Other Direct Labour Costs	336	(69)	0	267	0	267	267	267	0	0
6133	Benefits & Allowances	2,850	(87)	0	2,763	0	2,763	2,763	2,763	0	0
6134	National Insurance	1,787	(97)	0	1,690	0	1,690	1,690	1,690	0	0
6211	Expenses Specific to Agency	14,700	1,317	0	16,017	0	16,017	16,017	16,012	5	5
6222	Field Material & Supplies	775	0	0	775	0	775	775	775	0	0
6223	Office Materials and Supplies	3,700	(100)	0	3,600	0	3,600	3,600	3,599	1	1
6224	Print & Non-Print Materials	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6231	Fuel and Lubricants	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6243	Janitorial and Cleaning Supplies	825	0	0	825	0	825	825	825	0	0
6261	Local Travel and Subsistence	7,200	0	0	7,200	0	7,200	7,200	7,200	0	0
6265	Other Transport, Travel & Postage	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
6271	Telephone Charges	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6281	Security Services	8,275	(2,022)	0	6,253	0	6,253	6,253	6,252	1	1
6282	Equipment Maintenance	500	400	0	900	0	900	900	899	1	1
6283	Cleaning & Extermination Services	320	200	0	520	0	520	520	519	1	1
6284	Other	1,400	205	0	1,605	0	1,605	1,605	1,605	0	0
6291	National & Other Events	2,300	0	0	2,300	0	2,300	2,300	2,298	2	2
6293	Refreshment and Meals	650	0	0	650	0	650	650	650	0	0
6294	Other	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6302	Training (including Scholarships)	525	0	0	525	0	525	525	525	0	0

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**AGENCY 77 - REGION 7: CUYUNI / MAZARUNI**  
**PROGRAMME 772 - PUBLIC WORKS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		155,282	279	0	155,561	0	155,561	155,561	155,518	43	43
6113	Other Technical & Craft Skilled	875	266	0	1,141	0	1,141	1,141	1,141	0	0
6114	Clerical & Office Support	638	(266)	0	372	0	372	372	372	0	0
6116	Contracted Employees	1,802	279	0	2,081	0	2,081	2,081	2,081	0	0
6131	Other Direct Labour Costs	119	0	0	119	0	119	119	119	0	0
6133	Benefits & Allowances	278	0	0	278	0	278	278	278	0	0
6134	National Insurance	127	0	0	127	0	127	127	127	0	0
6222	Field Material & Supplies	425	0	0	425	0	425	425	425	0	0
6223	Office Materials and Supplies	525	0	0	525	0	525	525	524	1	1
6224	Print & Non-Print Materials	150	0	0	150	0	150	150	150	0	0
6231	Fuel and Lubricants	9,500	1,550	0	11,050	0	11,050	11,050	11,050	0	0
6242	Maintenance of Buildings	18,000	0	0	18,000	0	18,000	18,000	17,989	11	11
6243	Janitorial and Cleaning Supplies	750	0	0	750	0	750	750	749	1	1
6251	Maintenance of Roads	37,000	0	0	37,000	0	37,000	37,000	36,992	8	8
6252	Maintenance of Bridges	14,000	800	0	14,800	0	14,800	14,800	14,799	1	1
6253	Maint. of Drainage & Irrigation Works	20,000	(188)	0	19,812	0	19,812	19,812	19,812	0	0
6254	Maint. of Sea & River Defenses	11,000	(800)	0	10,200	0	10,200	10,200	10,200	0	0
6255	Maintenance of Other Infrastructure	13,500	188	0	13,688	0	13,688	13,688	13,687	1	1
6261	Local Travel and Subsistence	5,000	500	0	5,500	0	5,500	5,500	5,499	1	1
6264	Vehicle Spares and Service	5,000	(500)	0	4,500	0	4,500	4,500	4,493	7	7
6265	Other Transport, Travel & Postage	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6271	Telephone Charges	150	0	0	150	0	150	150	150	0	0
6272	Electricity Charges	9,800	(2,500)	0	7,300	0	7,300	7,300	7,299	1	1
6273	Water Charges	700	0	0	700	0	700	700	700	0	0
6282	Equipment Maintenance	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6283	Cleaning & Extermination Services	700	500	0	1,200	0	1,200	1,200	1,200	0	0
6284	Other	750	450	0	1,200	0	1,200	1,200	1,200	0	0
6293	Refreshment and Meals	125	0	0	125	0	125	125	125	0	0
6294	Other	800	0	0	800	0	800	800	800	0	0
6302	Training (including Scholarships)	368	0	0	368	0	368	368	357	11	11

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**AGENCY 77 - REGION 7: CUYUNI / MAZARUNI**  
**PROGRAMME 773 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

Project Code	Description	Approved	Allotment	Supplementary	Total	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer		Revised	Fund		Drawing Rights		Expenditure	Total Funds
		(Allotment1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)		Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		753,835	0	0	753,835	0	753,835	753,835	753,687	148	148
6111	Administrative	43,066	332	0	43,398	0	43,398	43,398	43,320	78	78
6112	Senior Technical	145,851	1,129	0	146,980	0	146,980	146,980	146,943	37	37
6113	Other Technical & Craft Skilled	52,259	(2,374)	0	49,885	0	49,885	49,885	49,878	7	7
6114	Clerical & Office Support	544	27	0	571	0	571	571	571	0	0
6115	Semi-Skilled Operatives & Unskilled	23,641	2,235	0	25,876	0	25,876	25,876	25,876	0	0
6116	Contracted Employees	41,979	0	0	41,979	0	41,979	41,979	41,979	0	0
6131	Other Direct Labour Costs	4,185	(457)	0	3,728	0	3,728	3,728	3,728	0	0
6133	Benefits & Allowances	38,781	(892)	0	37,889	0	37,889	37,889	37,889	0	0
6134	National Insurance	20,285	0	0	20,285	0	20,285	20,285	20,285	0	0
6221	Drugs & Medical Supplies	735	0	0	735	0	735	735	735	0	0
6222	Field Material & Supplies	7,720	0	0	7,720	0	7,720	7,720	7,720	0	0
6223	Office Materials and Supplies	6,825	(1,000)	0	5,825	0	5,825	5,825	5,824	1	1
6224	Print & Non-Print Materials	4,620	0	0	4,620	0	4,620	4,620	4,619	1	1
6231	Fuel and Lubricants	24,000	4,500	0	28,500	0	28,500	28,500	28,500	0	0
6241	Rental of Buildings	820	(40)	0	780	0	780	780	780	0	0
6242	Maintenance of Buildings	38,000	0	0	38,000	0	38,000	38,000	37,998	2	2
6243	Janitorial and Cleaning Supplies	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6255	Maintenance of Other Infrastructure	21,500	0	0	21,500	0	21,500	21,500	21,497	3	3
6261	Local Travel and Subsistence	4,500	100	0	4,600	0	4,600	4,600	4,597	3	3
6264	Vehicle Spares and Service	750	0	0	750	0	750	750	748	2	2
6265	Other Transport, Travel & Postage	18,000	3,200	0	21,200	0	21,200	21,200	21,199	1	1
6271	Telephone Charges	1,100	(200)	0	900	0	900	900	900	0	0
6272	Electricity Charges	10,500	0	0	10,500	0	10,500	10,500	10,500	0	0
6273	Water Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6281	Security Services	20,324	(4,992)	0	15,332	0	15,332	15,332	15,332	0	0
6282	Equipment Maintenance	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6283	Cleaning & Extermination Services	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6284	Other	15,500	807	0	16,307	0	16,307	16,307	16,302	5	5
6291	National & Other Events	5,800	(93)	0	5,707	0	5,707	5,707	5,707	0	0
6292	Dietary	190,000	(2,282)	0	187,718	0	187,718	187,718	187,717	1	1
6293	Refreshment and Meals	850	0	0	850	0	850	850	844	6	6
6294	Other	600	0	0	600	0	600	600	599	1	1
6302	Training (including Scholarships)	4,500	0	0	4,500	0	4,500	4,500	4,500	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 2012**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		285,500	0	0	285,500	0	285,500	285,500	285,455	45	45
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6112	Senior Technical	7,535	(301)	0	7,234	0	7,234	7,234	7,234	0	0
6113	Other Technical & Craft Skilled	45,422	0	0	45,422	0	45,422	45,422	45,422	0	0
6114	Clerical & Office Support	2,271	0	0	2,271	0	2,271	2,271	2,271	0	0
6115	Semi-Skilled Operatives & Unskilled	24,304	(1,918)	0	22,386	0	22,386	22,386	22,370	16	16
6116	Contracted Employees	28,432	3,532	0	31,964	0	31,964	31,964	31,964	0	0
6131	Other Direct Labour Costs	3,822	(1,614)	0	2,208	0	2,208	2,208	2,208	0	0
6133	Benefits & Allowances	15,936	301	0	16,237	0	16,237	16,237	16,237	0	0
6134	National Insurance	6,149	0	0	6,149	0	6,149	6,149	6,149	0	0
6221	Drugs & Medical Supplies	2,750	(500)	0	2,250	0	2,250	2,250	2,249	1	1
6222	Field Material & Supplies	9,900	(1,000)	0	8,900	0	8,900	8,900	8,900	0	0
6223	Office Materials and Supplies	3,885	(500)	0	3,385	0	3,385	3,385	3,382	3	3
6224	Print & Non-Print Materials	900	0	0	900	0	900	900	899	1	1
6231	Fuel and Lubricants	13,000	1,742	0	14,742	0	14,742	14,742	14,738	4	4
6242	Maintenance of Buildings	21,000	2,500	0	23,500	0	23,500	23,500	23,500	0	0
6243	Janitorial and Cleaning Supplies	4,500	0	0	4,500	0	4,500	4,500	4,499	1	1
6255	Maintenance of Other Infrastructure	17,000	(2,500)	0	14,500	0	14,500	14,500	14,500	0	0
6261	Local Travel and Subsistence	10,500	187	0	10,687	0	10,687	10,687	10,686	1	1
6264	Vehicle Spares and Service	1,600	0	0	1,600	0	1,600	1,600	1,593	7	7
6265	Other Transport, Travel & Postage	25,000	3,000	0	28,000	0	28,000	28,000	28,000	0	0
6271	Telephone Charges	950	(187)	0	763	0	763	763	762	1	1
6272	Electricity Charges	11,780	(2,114)	0	9,666	0	9,666	9,666	9,665	1	1
6273	Water Charges	900	0	0	900	0	900	900	900	0	0
6281	Security Services	5,539	(2,242)	0	3,297	0	3,297	3,297	3,297	0	0
6282	Equipment Maintenance	1,800	500	0	2,300	0	2,300	2,300	2,298	2	2
6283	Cleaning & Extermination Services	2,000	1,500	0	3,500	0	3,500	3,500	3,497	3	3
6284	Other	1,600	614	0	2,214	0	2,214	2,214	2,214	0	0
6291	National & Other Events	750	0	0	750	0	750	750	749	1	1
6292	Dietary	13,650	(1,000)	0	12,650	0	12,650	12,650	12,650	0	0
6293	Refreshment and Meals	525	0	0	525	0	525	525	524	1	1
6302	Training (including Scholarships)	2,100	0	0	2,100	0	2,100	2,100	2,098	2	2

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 2012**

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>		50,059	2,001	0	52,060	0	52,060	52,056	51,674	386	382
6111	Administrative	1,226	0	0	1,226	0	1,226	1,226	1,226	0	0
6113	Other Technical & Craft Skilled	720	(105)	0	615	0	615	615	615	0	0
6114	Clerical & Office Support	2,883	(25)	0	2,858	0	2,858	2,858	2,858	0	0
6115	Semi-Skilled Operatives & Unskilled	544	0	0	544	0	544	544	544	0	0
6116	Contracted Employees	9,129	462	0	9,591	0	9,591	9,591	9,591	0	0
6131	Other Direct Labour Costs	276	(137)	0	139	0	139	139	139	0	0
6133	Benefits & Allowances	942	(227)	0	715	0	715	715	715	0	0
6134	National Insurance	381	33	0	414	0	414	414	414	0	0
6211	Expenses Specific to Agency	14,010	291	0	14,301	0	14,301	14,301	14,284	17	17
6221	Drugs & Medical Supplies	45	0	0	45	0	45	45	44	1	1
6222	Field Material & Supplies	450	0	0	450	0	450	450	449	1	1
6223	Office Materials and Supplies	1,400	0	0	1,400	0	1,400	1,400	1,399	1	1
6224	Print & Non-Print Materials	400	0	0	400	0	400	400	397	3	3
6231	Fuel and Lubricants	2,517	0	0	2,517	0	2,517	2,517	2,515	2	2
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6243	Janitorial and Cleaning Supplies	170	0	0	170	0	170	170	165	5	5
6261	Local Travel and Subsistence	3,403	0	0	3,403	0	3,403	3,403	3,402	1	1
6263	Postage Telex & Cablegram	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares and Service	1,900	0	0	1,900	0	1,900	1,900	1,885	15	15
6265	Other Transport, Travel & Postage	1,200	1,800	0	3,000	0	3,000	3,000	2,993	7	7
6271	Telephone Charges	220	200	0	420	0	420	420	420	0	0
6272	Electricity Charges	4,080	0	0	4,080	0	4,080	4,080	4,079	1	1
6281	Security Services	1,626	0	0	1,626	0	1,626	1,626	1,356	270	270
6282	Equipment Maintenance	600	(291)	0	309	0	309	305	262	47	43
6284	Other	150	0	0	150	0	150	150	139	11	11
6291	National & Other Events	1,100	0	0	1,100	0	1,100	1,100	1,099	1	1
6293	Refreshment and Meals	300	0	0	300	0	300	300	300	0	0
6302	Training (including Scholarships)	367	0	0	367	0	367	367	364	3	3

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 2012**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		109,477	4	0	109,481	0	109,481	109,481	108,576	905	905
6111	Administrative	1,010	0	0	1,010	0	1,010	1,010	1,010	0	0
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skilled	1,800	104	0	1,904	0	1,904	1,904	1,904	0	0
6114	Clerical & Office Support	544	(181)	0	363	0	363	363	320	43	43
6115	Semi-Skilled Operatives & Unskilled	982	0	0	982	0	982	982	982	0	0
6116	Contracted Employees	7,024	25	0	7,049	0	7,049	7,049	7,049	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	542	56	0	598	0	598	598	598	0	0
6134	National Insurance	338	0	0	338	0	338	338	338	0	0
6221	Drugs & Medical Supplies	35	0	0	35	0	35	35	35	0	0
6222	Field Material & Supplies	400	0	0	400	0	400	400	399	1	1
6223	Office Materials and Supplies	580	0	0	580	0	580	580	580	0	0
6224	Print & Non-Print Materials	200	0	0	200	0	200	200	154	46	46
6231	Fuel and Lubricants	7,000	0	0	7,000	0	7,000	7,000	6,955	45	45
6242	Maintenance of Buildings	13,800	0	0	13,800	0	13,800	13,800	13,799	1	1
6243	Janitorial and Cleaning Supplies	250	0	0	250	0	250	250	245	5	5
6251	Maintenance of Roads	19,800	0	0	19,800	0	19,800	19,800	19,800	0	0
6252	Maintenance of Bridges	16,800	0	0	16,800	0	16,800	16,800	16,800	0	0
6253	Maint. of Drainage & Irrigation Works	6,000	0	0	6,000	0	6,000	6,000	5,919	81	81
6254	Maint. of Sea & River Defenses	6,000	0	0	6,000	0	6,000	6,000	5,834	166	166
6255	Maintenance of Other Infrastructure	7,800	0	0	7,800	0	7,800	7,800	7,501	299	299
6261	Local Travel and Subsistence	1,300	0	0	1,300	0	1,300	1,300	1,290	10	10
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares and Service	8,600	0	0	8,600	0	8,600	8,600	8,514	86	86
6265	Other Transport, Travel & Postage	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
6271	Telephone Charges	27	0	0	27	0	27	27	27	0	0
6272	Electricity Charges	4,320	0	0	4,320	0	4,320	4,320	4,319	1	1
6282	Equipment Maintenance	1,500	0	0	1,500	0	1,500	1,500	1,471	29	29
6283	Cleaning & Extermination Services	800	0	0	800	0	800	800	714	86	86
6284	Other	410	0	0	410	0	410	410	409	1	1
6293	Refreshment and Meals	50	0	0	50	0	50	50	46	4	4
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 2012**

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>		384,268	(3,004)	0	381,264	0	381,264	381,264	380,657	607	607
6111	Administrative	20,556	0	0	20,556	0	20,556	20,556	20,556	0	0
6112	Senior Technical	30,721	746	0	31,467	0	31,467	31,467	31,467	0	0
6113	Other Technical & Craft Skilled	24,705	1,086	0	25,791	0	25,791	25,791	25,791	0	0
6114	Clerical & Office Support	544	162	0	706	0	706	706	706	0	0
6115	Semi-Skilled Operatives & Unskilled	36,439	(278)	0	36,161	0	36,161	36,161	36,161	0	0
6116	Contracted Employees	6,118	2,614	0	8,732	0	8,732	8,732	8,732	0	0
6131	Other Direct Labour Costs	808	485	0	1,293	0	1,293	1,293	1,293	0	0
6133	Benefits & Allowances	18,318	(4,819)	0	13,499	0	13,499	13,499	13,499	0	0
6134	National Insurance	8,656	0	0	8,656	0	8,656	8,656	8,656	0	0
6221	Drugs & Medical Supplies	460	0	0	460	0	460	460	458	2	2
6222	Field Material & Supplies	5,100	0	0	5,100	0	5,100	5,100	5,098	2	2
6223	Office Materials and Supplies	1,450	0	0	1,450	0	1,450	1,450	1,439	11	11
6224	Print & Non-Print Materials	3,300	0	0	3,300	0	3,300	3,300	3,295	5	5
6231	Fuel and Lubricants	6,900	0	0	6,900	0	6,900	6,900	6,842	58	58
6242	Maintenance of Buildings	25,500	0	0	25,500	0	25,500	25,500	25,472	28	28
6243	Janitorial and Cleaning Supplies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6255	Maintenance of Other Infrastructure	16,000	0	0	16,000	0	16,000	16,000	15,993	7	7
6261	Local Travel and Subsistence	3,200	0	0	3,200	0	3,200	3,200	3,157	43	43
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	445	55	55
6265	Other Transport, Travel & Postage	12,700	0	0	12,700	0	12,700	12,700	12,691	9	9
6271	Telephone Charges	300	0	0	300	0	300	300	299	1	1
6272	Electricity Charges	8,064	0	0	8,064	0	8,064	8,064	8,063	1	1
6281	Security Services	3,404	0	0	3,404	0	3,404	3,404	3,079	325	325
6282	Equipment Maintenance	3,500	(2,000)	0	1,500	0	1,500	1,500	1,455	45	45
6283	Cleaning & Extermination Services	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6284	Other	12,340	0	0	12,340	0	12,340	12,340	12,332	8	8
6291	National & Other Events	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6292	Dietary	114,000	(1,000)	0	113,000	0	113,000	113,000	112,994	6	6
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)	8,135	0	0	8,135	0	8,135	8,135	8,134	1	1

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 2012**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		137,621	1,000	0	138,621	0	138,621	138,620	138,372	249	248
6112	Senior Technical	7,041	(77)	0	6,964	0	6,964	6,964	6,964	0	0
6113	Other Technical & Craft Skilled	26,938	0	0	26,938	0	26,938	26,938	26,938	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	10,301	77	0	10,378	0	10,378	10,378	10,378	0	0
6116	Contracted Employees	13,185	0	0	13,185	0	13,185	13,185	13,141	44	44
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	8,931	8	0	8,939	0	8,939	8,939	8,939	0	0
6134	National Insurance	3,492	(8)	0	3,484	0	3,484	3,484	3,484	0	0
6221	Drugs & Medical Supplies	1,800	0	0	1,800	0	1,800	1,800	1,798	2	2
6222	Field Material & Supplies	3,000	0	0	3,000	0	3,000	3,000	2,970	30	30
6223	Office Materials and Supplies	1,700	0	0	1,700	0	1,700	1,700	1,699	1	1
6224	Print & Non-Print Materials	800	0	0	800	0	800	800	799	1	1
6231	Fuel and Lubricants	5,000	0	0	5,000	0	5,000	5,000	4,996	4	4
6242	Maintenance of Buildings	13,400	0	0	13,400	0	13,400	13,400	13,400	0	0
6243	Janitorial and Cleaning Supplies	2,500	0	0	2,500	0	2,500	2,500	2,499	1	1
6255	Maintenance of Other Infrastructure	8,400	0	0	8,400	0	8,400	8,400	8,398	2	2
6261	Local Travel and Subsistence	4,500	0	0	4,500	0	4,500	4,500	4,499	1	1
6263	Postage Telex & Cablegram	30	0	0	30	0	30	30	28	2	2
6264	Vehicle Spares and Service	2,000	0	0	2,000	0	2,000	2,000	1,948	52	52
6265	Other Transport, Travel & Postage	8,000	0	0	8,000	0	8,000	8,000	7,994	6	6
6271	Telephone Charges	250	0	0	250	0	250	250	250	0	0
6272	Electricity Charges	4,050	0	0	4,050	0	4,050	4,050	4,049	1	1
6281	Security Services	600	0	0	600	0	600	600	600	0	0
6282	Equipment Maintenance	1,000	0	0	1,000	0	1,000	1,000	957	43	43
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	1,000	987	13	13
6284	Other	1,000	0	0	1,000	0	1,000	1,000	993	7	7
6291	National & Other Events	650	0	0	650	0	650	650	650	0	0
6292	Dietary	3,700	1,965	0	5,665	0	5,665	5,665	5,635	30	30
6293	Refreshment and Meals	300	0	0	300	0	300	300	293	7	7
6294	Other	1,500	(965)	0	535	0	535	534	534	1	0
6302	Training (including Scholarships)	2,553	0	0	2,553	0	2,553	2,553	2,552	1	1

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 2012**

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>		91,248	(599)	0	90,649	0	90,649	90,646	86,239	4,410	4,407
6111	Administrative	3,256	930	0	4,186	0	4,186	4,186	4,186	0	0
6113	Other Technical & Craft Skilled	2,073	(503)	0	1,570	0	1,570	1,570	1,570	0	0
6114	Clerical & Office Support	5,383	42	0	5,425	0	5,425	5,425	5,425	0	0
6115	Semi-Skilled Operatives & Unskilled	3,989	(630)	0	3,359	0	3,359	3,359	3,359	0	0
6116	Contracted Employees	10,955	0	0	10,955	0	10,955	10,955	10,955	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	862	2	0	864	0	864	862	862	2	0
6133	Benefits & Allowances	2,254	(412)	0	1,842	0	1,842	1,842	1,842	0	0
6134	National Insurance	1,156	(28)	0	1,128	0	1,128	1,128	1,128	0	0
6211	Expenses Specific to Agency	25,189	0	0	25,189	0	25,189	25,189	23,708	1,481	1,481
6221	Drugs & Medical Supplies	80	0	0	80	0	80	80	80	0	0
6222	Field Material & Supplies	1,070	0	0	1,070	0	1,070	1,070	1,068	2	2
6223	Office Materials and Supplies	1,650	0	0	1,650	0	1,650	1,650	1,634	16	16
6224	Print & Non-Print Materials	910	0	0	910	0	910	910	787	123	123
6231	Fuel and Lubricants	2,000	2,500	0	4,500	0	4,500	4,500	4,336	164	164
6243	Janitorial and Cleaning Supplies	1,500	0	0	1,500	0	1,500	1,500	1,382	118	118
6261	Local Travel and Subsistence	5,100	(500)	0	4,600	0	4,600	4,600	4,300	300	300
6263	Postage Telex & Cablegram	242	0	0	242	0	242	242	137	105	105
6264	Vehicle Spares and Service	3,000	0	0	3,000	0	3,000	3,000	2,840	160	160
6265	Other Transport, Travel & Postage	600	0	0	600	0	600	600	468	132	132
6271	Telephone Charges	810	0	0	810	0	810	809	677	133	132
6272	Electricity Charges	5,700	0	0	5,700	0	5,700	5,700	4,941	759	759
6281	Security Services	6,129	(2,000)	0	4,129	0	4,129	4,129	3,814	315	315
6282	Equipment Maintenance	800	0	0	800	0	800	800	792	8	8
6283	Cleaning & Extermination Services	500	0	0	500	0	500	500	246	254	254
6284	Other	2,500	0	0	2,500	0	2,500	2,500	2,328	172	172
6291	National & Other Events	760	0	0	760	0	760	760	756	4	4
6293	Refreshment and Meals	160	0	0	160	0	160	160	160	0	0
6294	Other	135	0	0	135	0	135	135	134	1	1
6302	Training (including Scholarships)	390	0	0	390	0	390	390	245	145	145
6312	Subventions to Local Authorities	2,095	0	0	2,095	0	2,095	2,095	2,079	16	16

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 2012**

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>		20,446	598	0	21,044	0	21,044	20,613	20,119	925	494
6114	Clerical & Office Support	549	22	0	571	0	571	571	571	0	0
6115	Semi-Skilled Operatives & Unskilled	4,427	124	0	4,551	0	4,551	4,551	4,551	0	0
6116	Contracted Employees	713	634	0	1,347	0	1,347	1,347	1,347	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	948	(178)	0	770	0	770	770	770	0	0
6134	National Insurance	393	(4)	0	389	0	389	389	389	0	0
6221	Drugs & Medical Supplies	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6222	Field Material & Supplies	800	0	0	800	0	800	800	799	1	1
6223	Office Materials and Supplies	200	0	0	200	0	200	200	186	14	14
6224	Print & Non-Print Materials	115	0	0	115	0	115	115	110	5	5
6231	Fuel and Lubricants	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6242	Maintenance of Buildings	3,500	0	0	3,500	0	3,500	3,500	3,481	19	19
6243	Janitorial and Cleaning Supplies	200	0	0	200	0	200	200	200	0	0
6261	Local Travel and Subsistence	1,000	0	0	1,000	0	1,000	1,000	988	12	12
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	7	8	8
6264	Vehicle Spares and Service	750	0	0	750	0	750	750	627	123	123
6271	Telephone Charges	0	0	0	0	0	0	0	0	0	0
6272	Electricity Charges	120	0	0	120	0	120	120	92	28	28
6281	Security Services	1,016	0	0	1,016	0	1,016	585	571	445	14
6282	Equipment Maintenance	120	0	0	120	0	120	120	107	13	13
6284	Other	180	0	0	180	0	180	180	180	0	0
6291	National & Other Events	500	0	0	500	0	500	500	500	0	0
6293	Refreshment and Meals	60	0	0	60	0	60	60	59	1	1
6294	Other	40	0	0	40	0	40	40	34	6	6
6302	Training (including Scholarships)	1,200	0	0	1,200	0	1,200	1,200	951	249	249

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 2012**

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>		107,022	0	0	107,022	0	107,022	105,750	103,774	3,248	1,976
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skilled	675	28	0	703	0	703	703	703	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	2,709	0	0	2,709	0	2,709	2,290	2,290	419	0
6116	Contracted Employees	7,740	0	0	7,740	0	7,740	7,368	7,294	446	74
6131	Other Direct Labour Costs	111	(28)	0	83	0	83	23	9	74	14
6133	Benefits & Allowances	615	0	0	615	0	615	405	405	210	0
6134	National Insurance	277	0	0	277	0	277	224	224	53	0
6221	Drugs & Medical Supplies	40	0	0	40	0	40	40	40	0	0
6222	Field Material & Supplies	550	0	0	550	0	550	550	550	0	0
6223	Office Materials and Supplies	310	0	0	310	0	310	310	310	0	0
6224	Print & Non-Print Materials	250	0	0	250	0	250	250	218	32	32
6231	Fuel and Lubricants	7,800	0	0	7,800	0	7,800	7,800	7,763	37	37
6242	Maintenance of Buildings	20,700	0	0	20,700	0	20,700	20,700	20,608	92	92
6243	Janitorial and Cleaning Supplies	360	0	0	360	0	360	360	360	0	0
6251	Maintenance of Roads	27,500	0	0	27,500	0	27,500	27,500	27,500	0	0
6252	Maintenance of Bridges	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
6255	Maintenance of Other Infrastructure	7,000	0	0	7,000	0	7,000	7,000	6,855	145	145
6261	Local Travel and Subsistence	3,000	(120)	0	2,880	0	2,880	2,880	2,461	419	419
6263	Postage Telex & Cablegram	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares and Service	6,000	0	0	6,000	0	6,000	6,000	5,126	874	874
6271	Telephone Charges	0	0	0	0	0	0	0	0	0	0
6272	Electricity Charges	202	120	0	322	0	322	322	314	8	8
6281	Security Services	1,533	0	0	1,533	0	1,533	1,376	1,375	158	1
6282	Equipment Maintenance	150	0	0	150	0	150	150	150	0	0
6283	Cleaning & Extermination Services	300	0	0	300	0	300	300	56	244	244
6284	Other	1,150	0	0	1,150	0	1,150	1,149	1,123	27	26
6293	Refreshment and Meals	50	0	0	50	0	50	50	40	10	10
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  
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**AGENCY 79 - REGION 9: UPPER TAKATU / UPPER ESSEQUIBO**  
**PROGRAMME 794 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		571,937	0	0	571,937	0	571,937	571,582	550,722	21,215	20,860
6111	Administrative	50,289	1,285	0	51,574	0	51,574	51,574	51,527	47	47
6112	Senior Technical	125,607	(1,271)	0	124,336	0	124,336	124,336	124,189	147	147
6113	Other Technical & Craft Skilled	60,931	0	0	60,931	0	60,931	60,931	60,760	171	171
6114	Clerical & Office Support	1,335	(303)	0	1,032	0	1,032	1,032	1,032	0	0
6115	Semi-Skilled Operatives & Unskilled	39,803	0	0	39,803	0	39,803	39,803	39,748	55	55
6116	Contracted Employees	5,665	132	0	5,797	0	5,797	5,797	5,797	0	0
6131	Other Direct Labour Costs	2,534	(113)	0	2,421	0	2,421	2,421	2,421	0	0
6133	Benefits & Allowances	50,659	99	0	50,758	0	50,758	50,758	50,612	146	146
6134	National Insurance	21,407	171	0	21,578	0	21,578	21,578	21,578	0	0
6221	Drugs & Medical Supplies	800	0	0	800	0	800	800	797	3	3
6222	Field Material & Supplies	7,900	0	0	7,900	0	7,900	7,900	6,859	1,041	1,041
6223	Office Materials and Supplies	4,000	0	0	4,000	0	4,000	4,000	3,326	674	674
6224	Print & Non-Print Materials	3,000	0	0	3,000	0	3,000	3,000	2,670	330	330
6231	Fuel and Lubricants	7,400	5,000	0	12,400	0	12,400	12,400	12,356	44	44
6242	Maintenance of Buildings	49,500	0	0	49,500	0	49,500	49,500	49,323	177	177
6243	Janitorial and Cleaning Supplies	3,300	0	0	3,300	0	3,300	3,300	3,272	28	28
6255	Maintenance of Other Infrastructure	14,000	0	0	14,000	0	14,000	14,000	13,134	866	866
6261	Local Travel and Subsistence	10,750	0	0	10,750	0	10,750	10,750	8,022	2,728	2,728
6263	Postage Telex & Cablegram	600	0	0	600	0	600	545	368	232	177
6264	Vehicle Spares and Service	1,400	0	0	1,400	0	1,400	1,400	924	476	476
6265	Other Transport, Travel & Postage	5,930	0	0	5,930	0	5,930	5,930	4,760	1,170	1,170
6271	Telephone Charges	350	0	0	350	0	350	350	242	108	108
6272	Electricity Charges	4,200	0	0	4,200	0	4,200	4,200	2,841	1,359	1,359
6281	Security Services	4,897	(1,000)	0	3,897	0	3,897	3,897	3,633	264	264
6282	Equipment Maintenance	600	0	0	600	0	600	600	407	193	193
6283	Cleaning & Extermination Services	1,690	(1,000)	0	690	0	690	690	494	196	196
6284	Other	18,690	0	0	18,690	0	18,690	18,690	15,288	3,402	3,402
6291	National & Other Events	5,700	0	0	5,700	0	5,700	5,700	3,977	1,723	1,723
6292	Dietary	59,700	0	0	59,700	0	59,700	59,700	56,919	2,781	2,781
6293	Refreshment and Meals	900	0	0	900	0	900	900	527	373	373
6294	Other	500	0	0	500	0	500	200	175	325	25
6302	Training (including Scholarships)	7,900	(3,000)	0	4,900	0	4,900	4,900	2,744	2,156	2,156

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 2012**

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>		209,651	1	0	209,652	0	209,652	208,785	202,958	6,694	5,827
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6112	Senior Technical	3,256	(6)	0	3,250	0	3,250	3,250	3,250	0	0
6113	Other Technical & Craft Skilled	51,561	0	0	51,561	0	51,561	51,561	51,496	65	65
6114	Clerical & Office Support	1,919	83	0	2,002	0	2,002	2,002	1,995	7	7
6115	Semi-Skilled Operatives & Unskilled	21,666	553	0	22,219	0	22,219	22,219	22,208	11	11
6116	Contracted Employees	9,383	87	0	9,470	0	9,470	9,470	9,460	10	10
6131	Other Direct Labour Costs	916	311	0	1,227	0	1,227	1,227	1,227	0	0
6133	Benefits & Allowances	15,961	(1,082)	0	14,879	0	14,879	14,879	14,869	10	10
6134	National Insurance	6,145	55	0	6,200	0	6,200	6,189	6,186	14	3
6221	Drugs & Medical Supplies	1,760	0	0	1,760	0	1,760	1,760	1,074	686	686
6222	Field Material & Supplies	4,000	0	0	4,000	0	4,000	4,000	3,951	49	49
6223	Office Materials and Supplies	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6224	Print & Non-Print Materials	1,895	0	0	1,895	0	1,895	1,895	1,854	41	41
6231	Fuel and Lubricants	11,000	3,000	0	14,000	0	14,000	14,000	13,989	11	11
6242	Maintenance of Buildings	19,000	0	0	19,000	0	19,000	19,000	19,000	0	0
6243	Janitorial and Cleaning Supplies	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6255	Maintenance of Other Infrastructure	10,000	0	0	10,000	0	10,000	10,000	9,712	288	288
6261	Local Travel and Subsistence	7,000	(3,000)	0	4,000	0	4,000	4,000	3,785	215	215
6263	Postage Telex & Cablegram	151	0	0	151	0	151	151	72	79	79
6264	Vehicle Spares and Service	5,951	(1,000)	0	4,951	0	4,951	4,591	4,041	910	550
6265	Other Transport, Travel & Postage	3,000	0	0	3,000	0	3,000	3,000	2,253	747	747
6271	Telephone Charges	420	0	0	420	0	420	420	314	106	106
6272	Electricity Charges	8,000	1,000	0	9,000	0	9,000	9,000	8,730	270	270
6281	Security Services	2,557	0	0	2,557	0	2,557	2,061	2,039	518	22
6282	Equipment Maintenance	2,000	0	0	2,000	0	2,000	2,000	1,742	258	258
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	1,000	268	732	732
6284	Other	1,300	0	0	1,300	0	1,300	1,300	1,133	167	167
6291	National & Other Events	610	0	0	610	0	610	610	605	5	5
6292	Dietary	8,500	0	0	8,500	0	8,500	8,500	7,252	1,248	1,248
6293	Refreshment and Meals	100	0	0	100	0	100	100	79	21	21
6294	Other	3,000	0	0	3,000	0	3,000	3,000	2,776	224	224
6302	Training (including Scholarships)	1,100	0	0	1,100	0	1,100	1,100	1,099	1	1

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 2012**

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>		128,983	(949)	0	128,034	0	128,034	121,114	119,406	8,628	1,708
6111	Administrative	6,364	2,512	0	8,876	0	8,876	8,876	8,876	0	0
6113	Other Technical & Craft Skilled	4,752	0	0	4,752	0	4,752	4,752	4,752	0	0
6114	Clerical & Office Support	8,576	0	0	8,576	0	8,576	8,576	8,576	0	0
6115	Semi-Skilled Operatives & Unskilled	8,509	508	0	9,017	0	9,017	9,017	9,009	8	8
6116	Contracted Employees	22,968	(3,689)	0	19,279	0	19,279	19,279	19,279	0	0
6131	Other Direct Labour Costs	868	0	0	868	0	868	866	866	2	0
6133	Benefits & Allowances	3,754	(280)	0	3,474	0	3,474	3,474	3,474	0	0
6134	National Insurance	2,172	0	0	2,172	0	2,172	2,172	2,172	0	0
6211	Expenses Specific to Agency	16,715	0	0	16,715	0	16,715	16,715	16,715	0	0
6221	Drugs & Medical Supplies	150	0	0	150	0	150	150	111	39	39
6222	Field Material & Supplies	780	0	0	780	0	780	780	780	0	0
6223	Office Materials and Supplies	4,300	0	0	4,300	0	4,300	4,300	4,300	0	0
6224	Print & Non-Print Materials	1,000	4	0	1,004	0	1,004	1,004	1,002	2	2
6231	Fuel and Lubricants	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6243	Janitorial and Cleaning Supplies	655	200	0	855	0	855	855	855	0	0
6261	Local Travel and Subsistence	3,200	550	0	3,750	0	3,750	3,750	3,748	2	2
6263	Postage Telex & Cablegram	25	0	0	25	0	25	11	10	15	1
6264	Vehicle Spares and Service	700	0	0	700	0	700	700	694	6	6
6265	Other Transport, Travel & Postage	700	0	0	700	0	700	700	694	6	6
6271	Telephone Charges	1,850	0	0	1,850	0	1,850	690	474	1,376	216
6272	Electricity Charges	4,500	(1,004)	0	3,496	0	3,496	79	42	3,454	37
6273	Water Charges	5,176	0	0	5,176	0	5,176	3,183	3,183	1,993	0
6281	Security Services	10,569	0	0	10,569	0	10,569	10,235	10,235	334	0
6282	Equipment Maintenance	2,200	250	0	2,450	0	2,450	2,450	2,449	1	1
6283	Cleaning & Extermination Services	300	0	0	300	0	300	300	293	7	7
6284	Other	2,150	0	0	2,150	0	2,150	2,150	2,130	20	20
6291	National & Other Events	2,200	0	0	2,200	0	2,200	2,200	2,127	73	73
6293	Refreshment and Meals	850	0	0	850	0	850	850	850	0	0
6302	Training (including Scholarships)	600	0	0	600	0	600	600	591	9	9
6311	Rates and Taxes	200	0	0	200	0	200	200	198	2	2
6312	Subventions to Local Authorities	9,000	0	0	9,000	0	9,000	9,000	7,721	1,279	1,279

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 2012**

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>		147,986	0	0	147,986	0	147,986	141,119	140,292	7,694	827
6112	Senior Technical	836	81	0	917	0	917	917	917	0	0
6113	Other Technical & Craft Skilled	2,638	(470)	0	2,168	0	2,168	2,168	2,139	29	29
6115	Semi-Skilled Operatives & Unskilled	987	0	0	987	0	987	987	966	21	21
6116	Contracted Employees	5,182	389	0	5,571	0	5,571	5,571	5,571	0	0
6131	Other Direct Labour Costs	1	0	0	1	0	1	1	1	0	0
6133	Benefits & Allowances	961	0	0	961	0	961	698	698	263	0
6134	National Insurance	352	0	0	352	0	352	303	303	49	0
6221	Drugs & Medical Supplies	60	0	0	60	0	60	30	30	30	0
6222	Field Material & Supplies	300	0	0	300	0	300	300	299	1	1
6223	Office Materials and Supplies	1,020	0	0	1,020	0	1,020	1,020	1,013	7	7
6224	Print & Non-Print Materials	610	0	0	610	0	610	610	610	0	0
6231	Fuel and Lubricants	5,600	0	0	5,600	0	5,600	5,600	5,600	0	0
6242	Maintenance of Buildings	18,000	0	0	18,000	0	18,000	18,000	17,678	322	322
6243	Janitorial and Cleaning Supplies	595	0	0	595	0	595	595	595	0	0
6251	Maintenance of Roads	44,000	0	0	44,000	0	44,000	44,000	43,755	245	245
6252	Maintenance of Bridges	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6253	Maint. of Drainage & Irrigation Works	28,000	0	0	28,000	0	28,000	28,000	27,989	11	11
6255	Maintenance of Other Infrastructure	11,100	0	0	11,100	0	11,100	11,100	11,049	51	51
6261	Local Travel and Subsistence	1,100	686	0	1,786	0	1,786	1,786	1,752	34	34
6263	Postage Telex & Cablegram	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares and Service	5,500	0	0	5,500	0	5,500	5,500	5,456	44	44
6265	Other Transport, Travel & Postage	800	0	0	800	0	800	800	749	51	51
6271	Telephone Charges	250	0	0	250	0	250	0	0	250	0
6272	Electricity Charges	3,000	0	0	3,000	0	3,000	0	0	3,000	0
6273	Water Charges	1,500	1,139	0	2,639	0	2,639	2,639	2,639	0	0
6281	Security Services	11,624	(1,825)	0	9,799	0	9,799	6,524	6,524	3,275	0
6282	Equipment Maintenance	620	0	0	620	0	620	620	620	0	0
6283	Cleaning & Extermination Services	460	0	0	460	0	460	460	460	0	0
6284	Other	450	0	0	450	0	450	450	445	5	5
6293	Refreshment and Meals	120	0	0	120	0	120	120	114	6	6
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 2012**

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>		1,188,544	0	0	1,188,544	0	1,188,544	1,173,765	1,170,731	17,813	3,034
6111	Administrative	337,549	611	0	338,160	0	338,160	338,160	338,160	0	0
6112	Senior Technical	259,674	0	0	259,674	0	259,674	259,674	259,619	55	55
6113	Other Technical & Craft Skilled	29,564	1,249	0	30,813	0	30,813	30,813	30,813	0	0
6114	Clerical & Office Support	8,236	157	0	8,393	0	8,393	8,393	8,393	0	0
6115	Semi-Skilled Operatives & Unskilled	51,934	(1,542)	0	50,392	0	50,392	50,392	50,392	0	0
6116	Contracted Employees	26,512	293	0	26,805	0	26,805	26,805	26,805	0	0
6117	Temporary Employees	475	8	0	483	0	483	483	483	0	0
6131	Other Direct Labour Costs	5,773	(777)	0	4,996	0	4,996	4,996	4,972	24	24
6133	Benefits & Allowances	75,899	0	0	75,899	0	75,899	75,899	75,892	7	7
6134	National Insurance	52,548	0	0	52,548	0	52,548	52,548	52,548	0	0
6221	Drugs & Medical Supplies	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6222	Field Material & Supplies	22,500	1,567	0	24,067	0	24,067	24,067	24,067	0	0
6223	Office Materials and Supplies	9,500	0	0	9,500	0	9,500	9,500	9,499	1	1
6224	Print & Non-Print Materials	10,000	3	0	10,003	0	10,003	10,003	10,002	1	1
6231	Fuel and Lubricants	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6241	Rental of Buildings	0	305	0	305	0	305	305	305	0	0
6242	Maintenance of Buildings	68,000	4,650	0	72,650	0	72,650	72,650	70,379	2,271	2,271
6243	Janitorial and Cleaning Supplies	8,000	476	0	8,476	0	8,476	8,476	8,476	0	0
6255	Maintenance of Other Infrastructure	22,000	154	0	22,154	0	22,154	22,154	22,141	13	13
6261	Local Travel and Subsistence	3,300	0	0	3,300	0	3,300	3,300	3,298	2	2
6263	Postage Telex & Cablegram	100	0	0	100	0	100	12	0	100	12
6264	Vehicle Spares and Service	3,000	0	0	3,000	0	3,000	3,000	2,922	78	78
6265	Other Transport, Travel & Postage	3,000	260	0	3,260	0	3,260	3,260	3,260	0	0
6271	Telephone Charges	1,700	0	0	1,700	0	1,700	1,700	1,484	216	216
6272	Electricity Charges	3,500	0	0	3,500	0	3,500	1,400	1,295	2,205	105
6273	Water Charges	27,718	764	0	28,482	0	28,482	28,482	28,482	0	0
6281	Security Services	79,432	(10,816)	0	68,616	0	68,616	56,025	56,025	12,591	0
6282	Equipment Maintenance	4,000	316	0	4,316	0	4,316	4,316	4,277	39	39
6283	Cleaning & Extermination Services	3,000	2,200	0	5,200	0	5,200	5,200	5,094	106	106
6284	Other	19,000	122	0	19,122	0	19,122	19,122	19,121	1	1
6291	National & Other Events	4,500	0	0	4,500	0	4,500	4,500	4,493	7	7
6292	Dietary	35,000	0	0	35,000	0	35,000	35,000	34,993	7	7
6293	Refreshment and Meals	1,000	0	0	1,000	0	1,000	1,000	961	39	39
6294	Other	2,230	0	0	2,230	0	2,230	2,230	2,228	2	2
6302	Training (including Scholarships)	2,500	0	0	2,500	0	2,500	2,500	2,452	48	48

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 2012**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		251,021	949	0	251,970	0	251,970	239,318	237,541	14,429	1,777
6111	Administrative	5,201	(4,419)	0	782	0	782	782	782	0	0
6112	Senior Technical	7,044	1,420	0	8,464	0	8,464	8,464	8,464	0	0
6113	Other Technical & Craft Skilled	51,459	0	0	51,459	0	51,459	51,459	51,457	2	2
6114	Clerical & Office Support	1,864	32	0	1,896	0	1,896	1,896	1,896	0	0
6115	Semi-Skilled Operatives & Unskilled	18,216	0	0	18,216	0	18,216	18,216	18,216	0	0
6116	Contracted Employees	10,510	4,435	0	14,945	0	14,945	14,945	14,945	0	0
6131	Other Direct Labour Costs	755	0	0	755	0	755	755	755	0	0
6133	Benefits & Allowances	16,444	(518)	0	15,926	0	15,926	15,926	15,926	0	0
6134	National Insurance	6,237	0	0	6,237	0	6,237	6,237	6,237	0	0
6221	Drugs & Medical Supplies	7,500	0	0	7,500	0	7,500	7,500	7,495	5	5
6222	Field Material & Supplies	10,326	0	0	10,326	0	10,326	10,326	10,325	1	1
6223	Office Materials and Supplies	8,400	0	0	8,400	0	8,400	8,400	8,399	1	1
6224	Print & Non-Print Materials	2,218	0	0	2,218	0	2,218	2,218	2,033	185	185
6231	Fuel and Lubricants	8,000	0	0	8,000	0	8,000	8,000	7,999	1	1
6242	Maintenance of Buildings	22,550	0	0	22,550	0	22,550	22,550	22,414	136	136
6243	Janitorial and Cleaning Supplies	5,356	0	0	5,356	0	5,356	5,356	5,356	0	0
6255	Maintenance of Other Infrastructure	14,500	0	0	14,500	0	14,500	14,500	13,994	506	506
6261	Local Travel and Subsistence	2,700	0	0	2,700	0	2,700	2,700	2,621	79	79
6264	Vehicle Spares and Service	1,800	0	0	1,800	0	1,800	1,800	1,763	37	37
6265	Other Transport, Travel & Postage	1,025	0	0	1,025	0	1,025	1,025	1,025	0	0
6271	Telephone Charges	800	0	0	800	0	800	800	427	373	373
6272	Electricity Charges	800	0	0	800	0	800	406	387	413	19
6273	Water Charges	3,500	2,117	0	5,617	0	5,617	5,617	5,617	0	0
6281	Security Services	33,131	(2,288)	0	30,843	0	30,843	18,585	18,585	12,258	0
6282	Equipment Maintenance	1,100	0	0	1,100	0	1,100	1,100	1,051	49	49
6283	Cleaning & Extermination Services	675	0	0	675	0	675	675	613	62	62
6284	Other	1,990	46	0	2,036	0	2,036	2,036	2,035	1	1
6291	National & Other Events	350	0	0	350	0	350	350	303	47	47
6292	Dietary	150	0	0	150	0	150	150	131	19	19
6293	Refreshment and Meals	450	124	0	574	0	574	574	554	20	20
6294	Other	150	0	0	150	0	150	150	149	1	1
6302	Training (including Scholarships)	5,820	0	0	5,820	0	5,820	5,820	5,587	233	233

MS. Y. HILLIMAN  
HEAD OF BUDGET AGENCY

**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		512,250	0	319,000	831,250	0	831,250	473,094	472,916	358,334	178
<b>12013</b>	<b>Buildings - Main Office</b>	3,000	0	0	3,000	0	3,000	2,594	2,592	408	2
1201300	Buildings - Main Office	3,000	0	0	3,000	0	3,000	2,594	2,592	408	2
<b>12015</b>	<b>Buildings - Deed's Registry</b>	800	0	0	800	0	800	790	790	10	0
1201500	Buildings - Deed's Registry	800	0	0	800	0	800	790	790	10	0
<b>15003</b>	<b>Strengthening of the Registry</b>	0	0	0	0	0	0	0	0	0	0
1500300	Strengthening of the Registry	0	0	0	0	0	0	0	0	0	0
<b>15011</b>	<b>Justice Improvement Programme</b>	500,700	0	319,000	819,700	0	819,700	463,043	462,986	356,714	57
1501100	Justice Improvement Programme	500,700	0	319,000	819,700	0	819,700	463,043	462,986	356,714	57
<b>24011</b>	<b>Land and Water Transport</b>	0	0	0	0	0	0	0	0	0	0
2401100	Land and Water Transport	0	0	0	0	0	0	0	0	0	0
<b>25015</b>	<b>Equipment - Deed's Registry</b>	2,500	0	0	2,500	0	2,500	1,981	1,969	531	12
2501500	Equipment - Deed's Registry	2,500	0	0	2,500	0	2,500	1,981	1,969	531	12
<b>25016</b>	<b>Furniture &amp; Equipment - Admin</b>	2,800	0	0	2,800	0	2,800	2,547	2,442	358	105
2501600	Furniture & Equipment - Admin	2,800	0	0	2,800	0	2,800	2,547	2,442	358	105
<b>25017</b>	<b>Equipment - State Solicitor</b>	2,450	0	0	2,450	0	2,450	2,139	2,137	313	2
2501700	Equipment - State Solicitor	2,450	0	0	2,450	0	2,450	2,139	2,137	313	2

MS. I. ANANDJIT  
HEAD OF BUDGET AGENCY

**AGENCY 53 - GUYANA DEFENCE FORCE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		452,000	0	0	452,000	0	452,000	451,565	451,330	670	235
<b>12001</b>	<b>Guyana Defence Force</b>	65,000	0	0	65,000	0	65,000	65,000	65,000	0	0
1200100	Guyana Defence Force	65,000	0	0	65,000	0	65,000	65,000	65,000	0	0
<b>12003</b>	<b>Marine Development</b>	56,000	0	0	56,000	0	56,000	56,000	55,973	27	27
1200300	Marine Development	56,000	0	0	56,000	0	56,000	56,000	55,973	27	27
<b>24046</b>	<b>Air, Land and Water Transport</b>	71,000	0	0	71,000	0	71,000	71,000	70,963	37	37
2404600	Air, Land and Water Transport	71,000	0	0	71,000	0	71,000	71,000	70,963	37	37
<b>28001</b>	<b>Pure Water Supply</b>	28,000	0	0	28,000	0	28,000	28,000	28,000	0	0
2800100	Pure Water Supply	28,000	0	0	28,000	0	28,000	28,000	28,000	0	0
<b>28002</b>	<b>Agricultural Development</b>	7,000	0	0	7,000	0	7,000	7,000	6,996	4	4
2800200	Agricultural Development	7,000	0	0	7,000	0	7,000	7,000	6,996	4	4
<b>34005</b>	<b>Infrastructure</b>	39,000	0	0	39,000	0	39,000	38,965	38,964	36	1
3400500	Infrastructure	39,000	0	0	39,000	0	39,000	38,965	38,964	36	1
<b>51002</b>	<b>Equipment</b>	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
5100200	Equipment	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
<b>51003</b>	<b>Nat Flag Ship-Essequibo</b>	106,000	0	0	106,000	0	106,000	105,600	105,434	566	166
5100300	Nat Flag Ship-Essequib	106,000	0	0	106,000	0	106,000	105,600	105,434	566	166

CAPTAIN J. FLORES  
HEAD OF BUDGET AGENCY

**AGENCY 55 - SUPREME COURT  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		227,346	0	0	227,346	0	227,346	162,463	153,358	73,988	9,105
<b>12014</b>	<b>Supreme/ Magistrate Court</b>	171,846	0	0	171,846	0	171,846	139,533	130,446	41,400	9,087
1201400	Supreme/ Magistrate Court	171,846	0	0	171,846	0	171,846	139,533	130,446	41,400	9,087
<b>24039</b>	<b>Land and Water Transport</b>	8,500	0	0	8,500	0	8,500	8,500	8,487	13	13
24039000	Land and Water Transport	8,500	0	0	8,500	0	8,500	8,500	8,487	13	13
<b>25014</b>	<b>Furniture and Equipment</b>	47,000	0	0	47,000	0	47,000	14,430	14,425	32,575	5
2501400	Furniture and Equipment	47,000	0	0	47,000	0	47,000	14,430	14,425	32,575	5

MR. R. MOHAMED  
HEAD OF BUDGET AGENCY

**AGENCY 56 - PUBLIC PROSECUTIONS  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		6,800	0	0	6,800	0	6,800	6,800	6,738	62	62
<b>25007</b>	<b>Director of Public Prosecution</b>	6,800	0	0	6,800	0	6,800	6,800	6,738	62	62
2500700	Office Supply and Furniture	6,800	0	0	6,800	0	6,800	6,800	6,738	62	62

MRS. S. ALI- HACK  
HEAD OF BUDGET AGENCY

**AGENCY 58 - PUBLIC SERVICE APPELLATE TRIBUNAL  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		2,500	0	0	2,500	0	2,500	2,160	1,960	540	200
<b>25009</b>	<b>Public Service Appellate Tribunal</b>	2,500	0	0	2,500	0	2,500	2,160	1,960	540	200
2500900	Pub Service Appellate Tribunal	2,500	0	0	2,500	0	2,500	2,160	1,960	540	200

MR. A. GRANT  
HEAD OF BUDGET AGENCY

**AGENCY 71 - REGION 1: BARIMA/WAINI  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		209,492	0	0	209,492	0	209,492	155,789	152,777	56,715	3,012
<b>11002</b>	<b>Bridges</b>	37,000	0	0	37,000	0	37,000	32,203	32,203	4,797	0
1100200	Bridges	37,000	0	0	37,000	0	37,000	32,203	32,203	4,797	0
<b>12024</b>	<b>Buildings - Health</b>	32,000	0	0	32,000	0	32,000	23,027	21,520	10,480	1,507
1202400	Buildings - Health	32,000	0	0	32,000	0	32,000	23,027	21,520	10,480	1,507
<b>12026</b>	<b>Buildings - Education</b>	45,000	0	0	45,000	0	45,000	37,304	35,811	9,189	1,493
1202600	Buildings - Education	45,000	0	0	45,000	0	45,000	37,304	35,811	9,189	1,493
<b>12086</b>	<b>Buildings - Administration</b>	1,774	0	0	1,774	0	1,774	1,774	1,772	2	2
1208600	Buildings - Administration	1,774	0	0	1,774	0	1,774	1,774	1,772	2	2
<b>14004</b>	<b>Roads</b>	24,618	0	0	24,618	0	24,618	12,285	12,285	12,333	0
1400400	Roads	24,618	0	0	24,618	0	24,618	12,285	12,285	12,333	0
<b>19011</b>	<b>Agricultural Development</b>	15,000	0	0	15,000	0	15,000	7,425	7,425	7,575	0
1901100	Agricultural Development	15,000	0	0	15,000	0	15,000	7,425	7,425	7,575	0
<b>24015</b>	<b>Land and Water Transport</b>	12,100	0	0	12,100	0	12,100	12,100	12,096	4	4
2401500	Land & Water Transport	12,100	0	0	12,100	0	12,100	12,100	12,096	4	4
<b>25025</b>	<b>Furniture &amp; Equipment - Admin</b>	2,000	0	0	2,000	0	2,000	2,000	1,996	4	4
2502500	Furniture & Equip - Administration	2,000	0	0	2,000	0	2,000	2,000	1,996	4	4
<b>25026</b>	<b>Furniture &amp; Equipment - Education</b>	8,000	0	0	8,000	0	8,000	5,671	5,671	2,329	0
2502600	Furniture & Equipment - Education	8,000	0	0	8,000	0	8,000	5,671	5,671	2,329	0
<b>25027</b>	<b>Furniture - Staff Quarters</b>	1,000	0	0	1,000	0	1,000	1,000	999	1	1
2502700	Furniture - Staff Quarters	1,000	0	0	1,000	0	1,000	1,000	999	1	1
<b>25028</b>	<b>Furniture &amp; Equipment - Health</b>	10,000	0	0	10,000	0	10,000	10,000	9,999	1	1
2502800	Furniture & Equipment - Health	10,000	0	0	10,000	0	10,000	10,000	9,999	1	1
<b>26014</b>	<b>Power Supply</b>	21,000	0	0	21,000	0	21,000	11,000	11,000	10,000	0
2601400	Power Supply	21,000	0	0	21,000	0	21,000	11,000	11,000	10,000	0

MR. N. FISHER  
HEAD OF BUDGET AGENCY



**AGENCY 72 – REGION 2: POMEROON/SUPENAAM  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		345,950	0	0	345,950	0	345,950	328,668	328,023	17,927	645
<b>11003</b>	<b>Bridges</b>	35,000	0	0	35,000	0	35,000	33,280	32,837	2,163	443
1100300	Bridges	35,000	0	0	35,000	0	35,000	33,280	32,837	2,163	443
<b>12027</b>	<b>Buildings- Health</b>	32,000	0	0	32,000	0	32,000	30,691	30,685	1,315	6
1202700	Buildings - Health	32,000	0	0	32,000	0	32,000	30,691	30,685	1,315	6
<b>12028</b>	<b>Buildings - Education</b>	40,000	0	0	40,000	0	40,000	25,922	25,922	14,078	0
1202800	Buildings - Education	40,000	0	0	40,000	0	40,000	25,922	25,922	14,078	0
<b>12029</b>	<b>Buildings-Administration</b>	2,000	0	0	2,000	0	2,000	1,979	1,978	22	1
1202900	Buildings - Administration	2,000	0	0	2,000	0	2,000	1,979	1,978	22	1
<b>13007</b>	<b>Misc. Drainage &amp; Irrigation Works</b>	122,600	0	0	122,600	0	122,600	122,600	122,600	0	0
1300700	Misc. Drainage & Irrigation Works	122,600	0	0	122,600	0	122,600	122,600	122,600	0	0
<b>14005</b>	<b>Roads</b>	44,500	0	0	44,500	0	44,500	44,500	44,500	0	0
1400500	Roads	44,500	0	0	44,500	0	44,500	44,500	44,500	0	0
<b>19012</b>	<b>Land Development</b>	24,000	0	0	24,000	0	24,000	24,000	23,812	188	188
1901200	Land Development	24,000	0	0	24,000	0	24,000	24,000	23,812	188	188
<b>24016</b>	<b>Land &amp; Water Transport</b>	19,000	0	0	19,000	0	19,000	18,916	18,916	84	0
2401600	Land & Water Transport	19,000	0	0	19,000	0	19,000	18,916	18,916	84	0
<b>25029</b>	<b>Furniture &amp; Equipment - Education</b>	12,000	0	0	12,000	0	12,000	11,997	11,993	7	4
2502900	Furniture & Equipment - Education	12,000	0	0	12,000	0	12,000	11,997	11,993	7	4
<b>25030</b>	<b>Furniture &amp; Equipment - Admin</b>	1,850	0	0	1,850	0	1,850	1,850	1,849	1	1
2503000	Furniture & Equipment - Administration	1,850	0	0	1,850	0	1,850	1,850	1,849	1	1
<b>26016</b>	<b>Furniture &amp; Equipment - Health</b>	8,000	0	0	8,000	0	8,000	7,933	7,932	68	1
2601600	Furniture & Equipment - Health	8,000	0	0	8,000	0	8,000	7,933	7,932	68	1
<b>44008</b>	<b>Other Equipment</b>	5,000	0	0	5,000	0	5,000	5,000	4,999	1	1
4400800	Other Equipment	5,000	0	0	5,000	0	5,000	5,000	4,999	1	1

MR. S. SINGH  
HEAD OF BUDGET AGENCY

**AGENCY 73 - REGION 3: ESSEQUIBO ISLAND/WEST DEMERARA  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		280,500	0	0	280,500	0	280,500	276,851	272,902	7,598	3,949
<b>11004</b>	<b>Bridges</b>	22,500	0	0	22,500	0	22,500	22,500	22,500	0	0
1100400	Bridges	22,500	0	0	22,500	0	22,500	22,500	22,500	0	0
<b>12030</b>	<b>Buildings - Education</b>	52,500	0	0	52,500	0	52,500	52,500	52,500	0	0
1203000	Buildings - Education	52,500	0	0	52,500	0	52,500	52,500	52,500	0	0
<b>12031</b>	<b>Buildings-Health</b>	29,400	0	0	29,400	0	29,400	29,400	26,000	3,400	3,400
1203100	Buildings - Health	29,400	0	0	29,400	0	29,400	29,400	26,000	3,400	3,400
<b>12087</b>	<b>Buildings - Administration</b>	500	0	0	500	0	500	500	499	1	1
1208700	Buildings - Administration	500	0	0	500	0	500	500	499	1	1
<b>13008</b>	<b>Agri. Dev - Drainage &amp; Irrigation</b>	56,600	0	0	56,600	0	56,600	56,600	56,372	228	228
1300800	Agricultural Dev - D&I	56,600	0	0	56,600	0	56,600	56,600	56,372	228	228
<b>14006</b>	<b>Roads</b>	55,000	0	0	55,000	0	55,000	51,351	51,351	3,649	0
1400600	Roads	55,000	0	0	55,000	0	55,000	51,351	51,351	3,649	0
<b>19013</b>	<b>Land Development</b>	25,000	0	0	25,000	0	25,000	25,000	24,942	58	58
1901300	Land Development	25,000	0	0	25,000	0	25,000	25,000	24,942	58	58
<b>19025</b>	<b>Infrastructure Development</b>	6,500	0	0	6,500	0	6,500	6,500	6,265	235	235
1902500	Infrastructure Development	6,500	0	0	6,500	0	6,500	6,500	6,265	235	235
<b>24017</b>	<b>Land &amp; Water Transport</b>	2,800	0	0	2,800	0	2,800	2,800	2,786	14	14
2401700	Land & Water Transport	2,800	0	0	2,800	0	2,800	2,800	2,786	14	14
<b>25031</b>	<b>Equipment - Health</b>	17,500	0	0	17,500	0	17,500	17,500	17,496	4	4
2503100	Equipment - Health	17,500	0	0	17,500	0	17,500	17,500	17,496	4	4
<b>25032</b>	<b>Furniture &amp; Equipment - Admin.</b>	2,200	0	0	2,200	0	2,200	2,200	2,192	8	8
2503200	Furniture & Equipment - Administration	2,200	0	0	2,200	0	2,200	2,200	2,192	8	8
<b>25033</b>	<b>Furniture &amp; Equipment - Education</b>	10,000	0	0	10,000	0	10,000	10,000	9,999	1	1
2503300	Furniture & Equipment - Education	10,000	0	0	10,000	0	10,000	10,000	9,999	1	1

MR. D. GAJRAJ  
HEAD OF BUDGET AGENCY

**AGENCY 74 - REGION 4: DEMERARA/MAHAICA  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		194,150	0	0	194,150	0	194,150	193,918	192,019	2,131	1,899
<b>11005</b>	<b>Bridges</b>	18,700	0	0	18,700	0	18,700	18,645	18,420	280	225
1100500	Bridges	18,700	0	0	18,700	0	18,700	18,645	18,420	280	225
<b>12033</b>	<b>Buildings - Education</b>	43,500	0	0	43,500	0	43,500	43,500	43,344	156	156
1203300	Buildings - Education	43,500	0	0	43,500	0	43,500	43,500	43,344	156	156
<b>12035</b>	<b>Buildings- Health</b>	26,000	0	0	26,000	0	26,000	25,865	25,823	177	42
1203500	Buildings - Health	26,000	0	0	26,000	0	26,000	25,865	25,823	177	42
<b>12088</b>	<b>Buildings - Administration</b>	0	0	0	0	0	0	0	0	0	0
1208800	Buildings - Administration	0	0	0	0	0	0	0	0	0	0
<b>14007</b>	<b>Roads</b>	35,000	0	0	35,000	0	35,000	34,958	34,118	882	840
1400700	Roads	35,000	0	0	35,000	0	35,000	34,958	34,118	882	840
<b>17012</b>	<b>Agricultural Development</b>	36,000	0	0	36,000	0	36,000	36,000	35,418	582	582
1701200	Agricultural Development	36,000	0	0	36,000	0	36,000	36,000	35,418	582	582
<b>24047</b>	<b>Land &amp; Water Trans. - Health</b>	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
2404700	Land & Water Trans. - Health	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
<b>25034</b>	<b>Furniture &amp; Equipment - Education</b>	12,450	0	0	12,450	0	12,450	12,450	12,446	4	4
2503400	Furniture & Equipment - Education	12,450	0	0	12,450	0	12,450	12,450	12,446	4	4
<b>25037</b>	<b>Furniture &amp; Equipment - Health</b>	7,000	0	0	7,000	0	7,000	7,000	6,954	46	46
2503700	Furniture & Equip - Health	7,000	0	0	7,000	0	7,000	7,000	6,954	46	46
<b>25068</b>	<b>Furniture and Equipment - Admin</b>	3,000	0	0	3,000	0	3,000	3,000	2,998	2	2
2506800	Furniture & Equipment - Administration	3,000	0	0	3,000	0	3,000	3,000	2,998	2	2
<b>25069</b>	<b>Equipment - Health</b>	3,000	0	0	3,000	0	3,000	3,000	2,998	2	2
2506900	Equipment-Health	3,000	0	0	3,000	0	3,000	3,000	2,998	2	2

MR. D. ROOPLALL  
HEAD OF BUDGET AGENCY

**AGENCY 75 – REGION 5: MAHAICA/BERBICE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		267,100	0	0	267,100	0	267,100	264,282	263,241	3,859	1,041
<b>11006</b>	<b>Bridges</b>	18,000	0	0	18,000	0	18,000	18,000	17,972	28	28
1100600	Bridges	18,000	0	0	18,000	0	18,000	18,000	17,972	28	28
<b>12036</b>	<b>Buildings - Education</b>	55,500	0	0	55,500	0	55,500	53,201	52,216	3,284	985
1203600	Buildings - Education	55,500	0	0	55,500	0	55,500	53,201	52,216	3,284	985
<b>12037</b>	<b>Buildings- Health</b>	26,000	0	0	26,000	0	26,000	25,910	25,901	99	9
1203700	Buildings - Health	26,000	0	0	26,000	0	26,000	25,910	25,901	99	9
<b>12089</b>	<b>Buildings - Administration</b>	0	0	0	0	0	0	0	0	0	0
1208900	Buildings - Administration	0	0	0	0	0	0	0	0	0	0
<b>13009</b>	<b>Drainage and Irrigation</b>	75,000	0	0	75,000	0	75,000	75,000	75,000	0	0
1300900	Drainage & Irrigation	75,000	0	0	75,000	0	75,000	75,000	75,000	0	0
<b>14008</b>	<b>Roads</b>	53,000	0	0	53,000	0	53,000	52,722	52,722	278	0
1400800	Roads	53,000	0	0	53,000	0	53,000	52,722	52,722	278	0
<b>17013</b>	<b>Land Development</b>	16,000	0	0	16,000	0	16,000	15,854	15,854	146	0
1701300	Land Development	16,000	0	0	16,000	0	16,000	15,854	15,854	146	0
<b>24019</b>	<b>Land and Water Transport</b>	2,000	0	0	2,000	0	2,000	1,995	1,995	5	0
2401900	Land & Water Transport	2,000	0	0	2,000	0	2,000	1,995	1,995	5	0
<b>25038</b>	<b>Furniture - Education</b>	10,600	0	0	10,600	0	10,600	10,600	10,589	11	11
2503800	Furniture - Education	10,600	0	0	10,600	0	10,600	10,600	10,589	11	11
<b>25039</b>	<b>Office Furniture &amp; Equipment - Admin</b>	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
2503900	Office Furniture & Equipment - Admin	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
<b>25040</b>	<b>Furniture &amp; Equipment- Health</b>	8,000	0	0	8,000	0	8,000	8,000	7,992	8	8
2504000	Furniture & Equipment - Health	8,000	0	0	8,000	0	8,000	8,000	7,992	8	8
<b>26051</b>	<b>Other Equipment</b>	0	0	0	0	0	0	0	0	0	0
2605100	Other Equipment	0	0	0	0	0	0	0	0	0	0

MR. A. AMBEDKAR  
HEAD OF BUDGET AGENCY

**AGENCY 76 - REGION 6: EAST BERBICE/ CORENTYNE**  
**CAPITAL APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		361,700	0	0	361,700	0	361,700	361,699	361,666	34	33
<b>11007</b>	<b>Bridges</b>	26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
1100700	Bridges	26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
<b>12039</b>	<b>Buildings - Education</b>	39,500	0	0	39,500	0	39,500	39,500	39,497	3	3
1203900	Buildings - Education	39,500	0	0	39,500	0	39,500	39,500	39,497	3	3
<b>12040</b>	<b>Buildings - Health</b>	31,500	0	0	31,500	0	31,500	31,500	31,500	0	0
1204000	Buildings - Health	31,500	0	0	31,500	0	31,500	31,500	31,500	0	0
<b>12081</b>	<b>Buildings - Administration</b>	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
1208100	Buildings - Administration	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
<b>13010</b>	<b>Drainage &amp; Irrigation</b>	122,000	0	0	122,000	0	122,000	122,000	122,000	0	0
1301000	Drainage & Irrigation	122,000	0	0	122,000	0	122,000	122,000	122,000	0	0
<b>14010</b>	<b>Roads</b>	67,700	0	0	67,700	0	67,700	67,699	67,680	20	19
1401000	Roads	67,700	0	0	67,700	0	67,700	67,699	67,680	20	19
<b>19014</b>	<b>Land Development</b>	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
1901400	Land Development	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
<b>24020</b>	<b>Land Transport</b>	11,500	0	0	11,500	0	11,500	11,500	11,500	0	0
2402000	Land Transport	11,500	0	0	11,500	0	11,500	11,500	11,500	0	0
<b>25041</b>	<b>Furniture &amp; Equipment - Education</b>	14,000	0	0	14,000	0	14,000	14,000	13,995	5	5
2504100	Furniture & Equipment - Education	14,000	0	0	14,000	0	14,000	14,000	13,995	5	5
<b>25042</b>	<b>Furniture &amp; Equipment - Admin</b>	2,000	0	0	2,000	0	2,000	2,000	1,996	4	4
2504200	Furniture & Equipment - Administration	2,000	0	0	2,000	0	2,000	2,000	1,996	4	4
<b>25043</b>	<b>Furniture &amp; Equipment - Health</b>	21,500	0	0	21,500	0	21,500	21,500	21,498	2	2
2504300	Furniture & Equipment - Health	21,500	0	0	21,500	0	21,500	21,500	21,498	2	2

MR. P. RAMRATTAN  
HEAD OF BUDGET AGENCY

**AGENCY 77 - REGION 7: CUYUNI/MAZARUNI  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		126,000	0	0	126,000	0	126,000	126,000	125,947	53	53
<b>12041</b>	<b>Buildings - Education</b>	36,000	0	0	36,000	0	36,000	36,000	35,991	9	9
1204100	Buildings - Education	36,000	0	0	36,000	0	36,000	36,000	35,991	9	9
<b>12042</b>	<b>Buildings - Health</b>	13,500	0	0	13,500	0	13,500	13,500	13,498	2	2
1204200	Buildings - Health	13,500	0	0	13,500	0	13,500	13,500	13,498	2	2
<b>12043</b>	<b>Buildings - Administration</b>	4,000	0	0	4,000	0	4,000	4,000	3,995	5	5
1204300	Buildings - Administration	4,000	0	0	4,000	0	4,000	4,000	3,995	5	5
<b>14011</b>	<b>Roads</b>	25,000	0	0	25,000	0	25,000	25,000	24,993	7	7
1401100	Roads	25,000	0	0	25,000	0	25,000	25,000	24,993	7	7
<b>14021</b>	<b>Bridges</b>	9,000	0	0	9,000	0	9,000	9,000	8,995	5	5
1402100	Bridges	9,000	0	0	9,000	0	9,000	9,000	8,995	5	5
<b>15009</b>	<b>Sea &amp; River Defense</b>	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
1500900	Sea and River Defence	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
<b>24021</b>	<b>Land and Water Transport</b>	3,500	0	0	3,500	0	3,500	3,500	3,498	2	2
2402100	Land & Water Transport	3,500	0	0	3,500	0	3,500	3,500	3,498	2	2
<b>25044</b>	<b>Furniture &amp; Equipment - Education</b>	10,000	0	0	10,000	0	10,000	10,000	9,994	6	6
2504400	Furniture & Equip - Education	10,000	0	0	10,000	0	10,000	10,000	9,994	6	6
<b>25076</b>	<b>Furniture &amp; Equipment - Staff Qrts</b>	2,000	0	0	2,000	0	2,000	2,000	1,990	10	10
2507600	Furniture & Equip - Staf Quarters	2,000	0	0	2,000	0	2,000	2,000	1,990	10	10
<b>26018</b>	<b>Furniture &amp; Equipment- Health</b>	8,000	0	0	8,000	0	8,000	8,000	7,994	6	6
2601800	Furniture & Equipment - Health	8,000	0	0	8,000	0	8,000	8,000	7,994	6	6
<b>26019</b>	<b>Furniture &amp; Equipment - Admin</b>	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
2601900	Furniture & Equipment - Administration	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
<b>26020</b>	<b>Power Extension</b>	0	0	0	0	0	0	0	0	0	0
2602000	Power Extension	0	0	0	0	0	0	0	0	0	0
<b>28006</b>	<b>Water Supply</b>	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
2800600	Water Supply	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
<b>28013</b>	<b>Other Equipment</b>	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
2801300	Other Equipment	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0

MR. P. RAMOTAR  
HEAD OF BUDGET AGENCY

**AGENCY 78 – REGION 8: POTARO/SIPARUNI  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

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>		142,263	0	0	142,263	0	142,263	128,010	119,051	23,212	8,959
<b>11008</b>	<b>Bridges</b>	14,000	0	0	14,000	0	14,000	8,400	0	14,000	8,400
1100800	Bridges	14,000	0	0	14,000	0	14,000	8,400	0	14,000	8,400
<b>12044</b>	<b>Buildings - Education</b>	40,000	0	0	40,000	0	40,000	31,451	31,301	8,699	150
1204400	Buildings - Education	40,000	0	0	40,000	0	40,000	31,451	31,301	8,699	150
<b>12046</b>	<b>Buildings - Health</b>	15,963	0	0	15,963	0	15,963	15,859	15,841	122	18
1204600	Buildings - Health	15,963	0	0	15,963	0	15,963	15,859	15,841	122	18
<b>12090</b>	<b>Buildings - Administration</b>	5,000	0	0	5,000	0	5,000	5,000	4,674	326	326
1209000	Buildings - Administration	5,000	0	0	5,000	0	5,000	5,000	4,674	326	326
<b>12091</b>	<b>Furniture &amp; Equip - Staff Quarters</b>	2,500	0	0	2,500	0	2,500	2,500	2,480	20	20
1209100	Furniture & Equipment - Staff Quarters	2,500	0	0	2,500	0	2,500	2,500	2,480	20	20
<b>14012</b>	<b>Roads</b>	28,000	0	0	28,000	0	28,000	28,000	27,999	1	1
1401200	Roads	28,000	0	0	28,000	0	28,000	28,000	27,999	1	1
<b>24022</b>	<b>Land and Water Transport</b>	13,000	0	0	13,000	0	13,000	13,000	12,970	30	30
2402200	Land & Water Transport	13,000	0	0	13,000	0	13,000	13,000	12,970	30	30
<b>25045</b>	<b>Furniture &amp; Equipment-Education</b>	14,000	0	0	14,000	0	14,000	14,000	13,998	2	2
2504500	Furniture & Equipment - Education	14,000	0	0	14,000	0	14,000	14,000	13,998	2	2
<b>25047</b>	<b>Furniture &amp; Equipment - Admini</b>	1,800	0	0	1,800	0	1,800	1,800	1,798	2	2
2504700	Furniture & Equipment - Administration	1,800	0	0	1,800	0	1,800	1,800	1,798	2	2
<b>25048</b>	<b>Furniture &amp; Equipment - Health</b>	8,000	0	0	8,000	0	8,000	8,000	7,990	10	10
2504800	Furniture & Equipment - Health	8,000	0	0	8,000	0	8,000	8,000	7,990	10	10

MR. R. HARSAWACK  
HEAD OF BUDGET AGENCY

**AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		263,600	0	0	263,600	0	263,600	262,606	261,340	2,260	1,266
<b>11009</b>	<b>Bridges</b>	32,000	0	0	32,000	0	32,000	31,891	31,448	552	443
1100900	Bridges	32,000	0	0	32,000	0	32,000	31,891	31,448	552	443
<b>12047</b>	<b>Buildings - Education</b>	56,500	0	0	56,500	0	56,500	56,489	56,486	14	3
1204700	Buildings - Education	56,500	0	0	56,500	0	56,500	56,489	56,486	14	3
<b>12048</b>	<b>Buildings- Health</b>	22,000	0	0	22,000	0	22,000	21,994	21,994	6	0
1204800	Buildings - Health	22,000	0	0	22,000	0	22,000	21,994	21,994	6	0
<b>12049</b>	<b>Buildings - Administration</b>	12,000	0	0	12,000	0	12,000	11,877	11,877	123	0
1204900	Buildings - Administration	12,000	0	0	12,000	0	12,000	11,877	11,877	123	0
<b>14013</b>	<b>Roads</b>	60,000	0	0	60,000	0	60,000	59,862	59,342	658	520
1401300	Roads	60,000	0	0	60,000	0	60,000	59,862	59,342	658	520
<b>17014</b>	<b>Agricultural Development</b>	15,000	0	0	15,000	0	15,000	14,812	14,802	198	10
1701400	Agricultural Development	15,000	0	0	15,000	0	15,000	14,812	14,802	198	10
<b>19023</b>	<b>Infrast Dev-Reg # 9</b>	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
1902300	Infrast Dev-Reg # 9	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
<b>24023</b>	<b>Land Transport</b>	6,600	0	0	6,600	0	6,600	6,590	6,565	35	25
2402300	Land Transport	6,600	0	0	6,600	0	6,600	6,590	6,565	35	25
<b>24024</b>	<b>Water Transport</b>	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
2402300	Water Transport	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
<b>25049</b>	<b>Furniture - Staff Quarters</b>	1,000	0	0	1,000	0	1,000	982	982	18	0
2504900	Furniture - Staff Quarters	1,000	0	0	1,000	0	1,000	982	982	18	0
<b>25051</b>	<b>Furniture &amp; Equipment - Admin</b>	1,800	0	0	1,800	0	1,800	1,795	1,670	130	125
2505100	Furniture & Equip - Administration	1,800	0	0	1,800	0	1,800	1,795	1,670	130	125
<b>25052</b>	<b>Furniture &amp; Equipment - Education</b>	15,000	0	0	15,000	0	15,000	14,990	14,990	10	0
2505200	Furniture & Equipment - Education	15,000	0	0	15,000	0	15,000	14,990	14,990	10	0
<b>25053</b>	<b>Furniture Equipment - Health</b>	10,000	0	0	10,000	0	10,000	9,665	9,574	426	91
2505300	Furniture & Equipment - Health	10,000	0	0	10,000	0	10,000	9,665	9,574	426	91
<b>26022</b>	<b>Power Extension</b>	6,500	0	0	6,500	0	6,500	6,459	6,458	42	1
2602200	Power Extension	6,500	0	0	6,500	0	6,500	6,459	6,458	42	1
<b>28004</b>	<b>Water Supply</b>	1,700	0	0	1,700	0	1,700	1,700	1,652	48	48
2800400	Water Supply	1,700	0	0	1,700	0	1,700	1,700	1,652	48	48

MS. C. SINGH  
HEAD OF BUDGET AGENCY



**AGENCY 80 – REGION 10: UPPER DEMERARA/ UPPER BERBICE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		A	B	C		E		G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		221,825	0	0	221,825	0	221,825	212,593	201,529	20,296	11,064
<b>11010</b>	<b>Bridges</b>	7,900	0	0	7,900	0	7,900	7,900	7,820	80	80
1101000	Bridges	7,900	0	0	7,900	0	7,900	7,900	7,820	80	80
<b>12052</b>	<b>Buildings - Education</b>	44,000	0	0	44,000	0	44,000	44,000	40,207	3,793	3,793
1205200	Buildings - Education	44,000	0	0	44,000	0	44,000	44,000	40,207	3,793	3,793
<b>12053</b>	<b>Buildings- Health</b>	25,000	0	0	25,000	0	25,000	18,796	17,752	7,248	1,044
1205300	Buildings - Health	25,000	0	0	25,000	0	25,000	18,796	17,752	7,248	1,044
<b>14014</b>	<b>Roads</b>	40,000	0	0	40,000	0	40,000	37,036	32,687	7,313	4,349
1401400	Roads	40,000	0	0	40,000	0	40,000	37,036	32,687	7,313	4,349
<b>19017</b>	<b>Infrastructure Development</b>	38,775	0	0	38,775	0	38,775	38,775	37,030	1,745	1,745
1901700	Infrastructure Development	38,775	0	0	38,775	0	38,775	38,775	37,030	1,745	1,745
<b>19022</b>	<b>Agriculture Development</b>	23,450	0	0	23,450	0	23,450	23,450	23,441	9	9
1902200	Agriculture Development	23,450	0	0	23,450	0	23,450	23,450	23,441	9	9
<b>24035</b>	<b>Land &amp; Water Transport Health</b>	14,200	0	0	14,200	0	14,200	14,136	14,130	70	6
2403500	Land & Water Transport - Health	14,200	0	0	14,200	0	14,200	14,136	14,130	70	6
<b>24043</b>	<b>Land &amp; Water Transport Education</b>	6,000	0	0	6,000	0	6,000	6,000	5,992	8	8
2404300	Land & Water Transport Education	6,000	0	0	6,000	0	6,000	6,000	5,992	8	8
<b>24048</b>	<b>Land &amp; Water Trans. - Work</b>	0	0	0	0	0	0	0	0	0	0
2404800	Land & Water Trans. - Work	0	0	0	0	0	0	0	0	0	0
<b>25054</b>	<b>Furniture &amp; Equipment - Education</b>	8,500	0	0	8,500	0	8,500	8,500	8,495	5	5
2505400	Furniture & Equipment - Education	8,500	0	0	8,500	0	8,500	8,500	8,495	5	5
<b>25055</b>	<b>Equipment - Administration</b>	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
2505500	Equipment - Administration	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
<b>25056</b>	<b>Furniture &amp; Equipment - Health</b>	12,000	0	0	12,000	0	12,000	12,000	11,975	25	25
2505600	Furniture & Equipment - Health	12,000	0	0	12,000	0	12,000	12,000	11,975	25	25

MS. Y. HILLIMAN  
HEAD OF BUDGET AGENCY

**AUDIT OFFICE OF GUYANA  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

			2012			2011	
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5325	Auditor General - Audit Fees	16,361	9,520	9,520	(6,841)	16,245
			16,361	9,520	9,520	(6,841)	16,245

T. NESTOR  
HEAD OF BUDGET AGENCY

**PARLIAMENT OFFICE  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

			2012			2011	
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					
	5324	Parliament - Sale of Official Publications	1,934	2,133	2,133	199	<b>1,631</b>
			<hr/> 1,934	<hr/> 2,133	<hr/> 2,133	<hr/> 199	<hr/> <b>1,631</b>

MR. S. ISAACS  
HEAD OF BUDGET AGENCY

**SUPREME COURT  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

			2012			2011	
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	141,293	146,636	146,636	5,343	<b>138,597</b>
	5327	Supreme Court - State Costs Recovered	10,790	7,748	7,748	(3,042)	<b>10,012</b>
			<hr/> 152,083	<hr/> 154,384	<hr/> 154,384	<hr/> 2,301	<hr/> <b>148,609</b>

MR. R. MOHAMED  
HEAD OF BUDGET AGENCY

**ATTORNEY GENERAL  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

Reporting Object Group	Line Item	Description	2012			2011	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	
530	Fees and Fines						
	5328	Attorney General - Sale of Law Books	147	133	133	(14)	149
			147	133	133	(14)	149

MS. I. ANANDJIT  
HEAD OF BUDGET AGENCY

**OFFICIAL RECEIVER  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

			2012			2011	
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					
	5329	Official Receiver - Public Trustee	772	448	448	(324)	<b>700</b>
			<hr/> 772	448	448	(324)	<hr/> <b>700</b>

MS. I. ANANDJIT  
HEAD OF BUDGET AGENCY

**DEEDS REGISTRY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

			2012			2011	
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	16,275	18,981	18,981	2,706	15,051
	5214	Powers of Attorney	3,868	5,004	5,004	1,136	3,767
	5216	Deed Poll	709	604	604	(105)	687
525		Other Tax Revenues					
	5271	Duties on Transports and Mortgages	540,443	591,235	591,235	50,792	502,652
530		Fees and Fines					
	5330	Deeds Registry - Affidavit Fees	4	1	1	(3)	7
	5331	Deeds Registry - Land Registration	0	0	0	0	0
	5332	Deeds Registry - Other	268,302	325,489	325,489	57,187	261,253
			<b>829,601</b>	<b>941,314</b>	<b>941,314</b>	<b>111,713</b>	<b>783,417</b>

MS. I. ANANDJIT  
HEAD OF BUDGET AGENCY

**MINISTRY OF FOREIGN AFFAIRS  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

			2012			2011	
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	5,131	14,446	14,446	9,315	5,740
	5334	Foreign Affairs - Citizen Registration	423	496	496	73	369
	5335	Foreign Affairs - Registration of Births	1,224	1,441	1,441	217	1,282
	5336	Foreign Affairs - Other	4,022	4,729	4,729	707	3,752
	5337	Foreign Affairs - Affidavit Fees	4,794	2,827	2,827	(1,967)	5,716
			15,594	23,939	23,939	8,345	16,859

MS. E. HARPER  
HEAD OF BUDGET AGENCY



**MINISTRY OF HOME AFFAIRS  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

			2012			2011	
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	1,358	18,536	18,536	17,178	1,340
530	Fee and Fines						
	5338	Home Affairs - Police	602,488	688,690	688,690	86,202	576,849
	5339	Home Affairs - Prisons	0	0	0	0	0
	5340	Home Affairs - Fire Protection	408	383	383	(25)	389
	5341	Home Affairs - Citizen Registration Fees	0	0	0	0	32
	5342	Home Affairs - Registration of Births	7,266	6,059	6,059	(1,207)	7,620
	5343	Home Affairs - Registration of Premises	6	0	0	(6)	7
560	Miscellaneous						
	5614	Prisons	1,629	1,163	1,163	(466)	1,240
			<b>613,155</b>	<b>714,831</b>	<b>714,831</b>	<b>101,676</b>	<b>587,477</b>

MS. A. JOHNSON  
HEAD OF BUDGET AGENCY

**MINISTRY OF AGRICULTURE  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

			2012			2011	
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	17,421	24,910	24,910	7,489	17,283
	5312	Agriculture - Other Agriculture	0	500	500	500	0
			<u>17,421</u>	<u>25,410</u>	<u>25,410</u>	<u>7,989</u>	<u>17,283</u>

MR. G. JERVIS  
HEAD OF BUDGET AGENCY

**MINISTRY OF HEALTH  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

			2012			2011	
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	4,710	5,196	5,196	486	4,435
	5319	Health - National Blood and Transfusion Service	5,749	5,134	5,134	(615)	5,734
	5320	Health - Hospital and Dispensaries	0	0	0	0	0
	5321	Health - Laboratories	0	0	0	0	0
	5322	Health - Other	3,650	2,820	2,820	(830)	3,624
	5323	Health - Mahaica Farm	56	0	0	(56)	0
			14,165	13,150	13,150	(1,015)	13,793

MR. L. CADOGAN  
HEAD OF BUDGET AGENCY

**MINISTRY OF EDUCATION  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

			2012			2011	
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	7,240	7,747	7,774	534	7,284
	5317	Education - (Other)	648	471	471	(177)	489
			<u>7,888</u>	<u>8,218</u>	<u>8,245</u>	<u>357</u>	<u>7,773</u>

MS. D. NEDD  
HEAD OF BUDGET AGENCY

**MINISTRY OF FINANCE**  
**STATEMENT OF RECEIPTS AND DISBURSEMENTS - CURRENT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

			2012			2011	
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	2,302	2,153	2,153	(149)	2,328
	5217	Revenue Stamps	511,749	425,830	425,830	(85,919)	331,197
	5219	Miscellaneous Bonds	99	86	86	(13)	97
525		Other Tax Revenue					
		Agriculture Industry					
	5262	Rice Levy (a)	0	0	0	0	0
		Duties					
	5272	Auction Duty	5	83	83	78	4
541		Interest					
	5419	Other Loans and Advances	2,615	2,412	2,412	(203)	2,518
	5413	Loans to Public Corporations	0	0	0	0	0
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	1,000,000	1,000,000	1,000,000	0	1,543,500
	5562	Dividends from Equity Holdings	600,000	0	0	(600,000)	600,741
	5564	Bank Of Guyana Profits	4,000,000	4,356,557	4,356,557	356,557	2,516,491
560		Miscellaneous					
	5616	Sundries	3,419,524	3,165,340	3,165,340	(254,184)	2,767,632
	5617	Pensions Contributions of Seconded Officers	0	333	333	333	363
	5619	Pensions Contributors of Legislators	14,625	16,722	16,722	2,097	13,380
	5621	Lottery Receipts	65,000	0	0	(65,000)	0
	5622	Guyana REDD Investment Fund	18,394,700	838,942	838,942	(17,555,758)	0
			<b>28,010,619</b>	<b>9,808,458</b>	<b>9,808,458</b>	<b>(18,202,161)</b>	<b>7,778,251</b>

MR. N. REKHA  
HEAD OF BUDGET AGENCY

**GUYANA REVENUE AUTHORITY - CUSTOMS AND TRADE ADMINISTRATION  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

			2012			2011	
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	11,547,718	11,560,752	11,560,752	13,034	9,863,810
	5021	Export Duties	5,795	9,061	9,061	3,266	9,621
	5031	Stamp Duties	20,658	20,859	20,859	201	18,339
		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	1,096,592	1,070,925	1,070,925	(25,667)	1,014,088
	5079	Miscellaneous and Other Taxes	95,716	79,460	79,460	(16,256)	92,450
		Customs Fees, Fines and Licenses					
	5081	Overtime Fees	64,494	60,164	60,164	(4,330)	59,739
	5082	Departmental Fines	30,974	27,107	27,107	(3,867)	28,251
	5083	Warehouse Rent and Charges	24,038	25,667	25,667	1,629	21,645
	5084	Liquor Licence	10,096	8,931	8,931	(1,165)	10,369
			<b>12,896,081</b>	<b>12,862,926</b>	<b>12,862,926</b>	<b>(33,155)</b>	<b>11,118,312</b>

MR. K. SATTAUR  
HEAD OF BUDGET AGENCY

**GUYANA REVENUE AUTHORITY - INTERNAL REVENUE  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

2012

2011

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	15,335,340	15,765,901	15,765,901	430,561	16,524,181
	5112	Income Tax on Self-Employed	3,055,638	3,374,793	3,374,793	319,155	2,794,143
	5113	Premium	176,618	189,344	189,344	12,726	166,048
	5115	Professional Fees	8,334	8,695	8,695	361	7,675
	5116	National Development Surtax	0	0	0	0	1
	5119	Other Personal Income Tax	0	388,996	388,996	388,996	320,628
		Companies Income Tax					
	5122	Income Tax on Private Sector Companies	0	1,356,278	1,356,278	1,356,278	1,272,355
	5123	Corporation Tax on Public Sector Companies	1,335,026	1,025,959	1,025,959	(309,067)	957,045
	5124	Corporation Tax on Private Sector Companies	18,772,311	18,550,233	18,550,233	(222,078)	17,487,400
		Other Income Tax					
	5131	Withholding Tax	4,316,539	4,843,271	4,843,271	526,732	4,976,940
	5132	Capital Gains Tax	258,495	408,197	408,197	149,702	242,720
		Tax on Property					
	5141	Property Tax on Public Sector Companies	159,041	0	0	(159,041)	0
	5142	Property Tax on Private Sector Companies	1,671,004	509,905	509,905	(1,161,099)	450,625
	5143	Estate Duty	25,344	37,308	37,308	11,964	30,024
		Taxes on International Travel					
	5151	Travel Voucher Tax	711,082	684,189	684,189	(26,893)	708,048
	5152	Travel Tax	605,526	646,590	646,590	41,064	544,557
		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	270,670	294,078	294,078	23,408	256,350
		Licenses					
	5171	Licences - Motor Vehicles	483,431	512,892	512,892	29,461	476,872
	5172	Licences - Other Vehicles	180	152	152	(28)	168
	5173	Licences - Trading	16,499	11,567	11,567	(4,932)	16,294
	5174	Licences - Miscellaneous	12,063	127,071	127,071	115,008	128,333
			47,213,141	48,735,419	48,735,419	1,522,278	47,360,407

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 2012**

			2012			2011	
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	20,003,843	23,705,365	23,705,365	3,701,522	<b>21,549,065</b>
	5912	Import Services	0	121,848	121,848	121,848	<b>89,729</b>
	5921	Domestic Supply	13,964,725	10,249,919	10,249,919	(3,714,806)	<b>9,464,701</b>
	5922	Domestic Services	0	0	0	0	<b>0</b>
594	Excise Tax						
	5951	Imports - Motor vehicle	7,998,335	10,595,651	10,595,651	2,597,316	<b>7,808,603</b>
	5952	Imports - Petroleum Products	9,194,115	6,598,232	6,598,232	(2,595,883)	<b>9,137,827</b>
	5953	Imports - Tobacco	1,235,711	1,291,957	1,291,957	56,246	<b>1,161,014</b>
	5954	Imports - Alcoholic Bev	1,135,857	1,119,481	1,119,481	(16,376)	<b>969,978</b>
	5961	Domestic Supp - Alcohol Beverage	3,129,299	3,138,562	3,138,562	9,263	<b>2,813,299</b>
597	Miscellaneous						
	5981	Interest - VAT	33,878	12,079	12,079	(21,799)	<b>30,878</b>
	5982	Penalties - VAT	18,839	16,345	16,345	(2,494)	<b>21,804</b>
	5992	Penalties - Excise	0	0	0	0	<b>0</b>
			<b>56,714,602</b>	<b>56,849,439</b>	<b>56,849,439</b>	<b>134,837</b>	<b>53,046,898</b>

MR. K. SATTAUR  
HEAD OF BUDGET AGENCY



**MINISTRY OF WORKS  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

Reporting Object Group	Line Item	Description	2012			2011
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates
			\$'000	\$'000	\$'000	\$'000
530		Fees and Fines				
	5314	Works - Civil Aviation	141,820	141,434	141,434	131,136
	5315	Works - Electrical Inspectors	1,240	1,158	1,158	1,220
545		Rents and Royalties				
	5467	Works	4,783	4,900	4,900	4,784
560		Miscellaneous Receipts				
	5611	Aerodrome Charges	170,877	223,042	223,042	149,330
	5612	Timehri - Sale of Electricity	0	0	0	0
	5613	Timehri - Miscellaneous Revenues	35,896	38,320	38,320	33,199
	5618	Sale of Empty Drums	0	0	0	0
			<b>354,616</b>	<b>408,854</b>	<b>408,854</b>	<b>319,669</b>

MR. B. BALRAM  
HEAD OF BUDGET AGENCY

**MINISTRY OF HOUSING AND WATER  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

			2012			2011	
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
545		Rents and Royalties					
	5466	Housing	2,515	4,919	4,919	2,404	5,532
	5465	Rental of Government Lands	0	0	0	0	0
	5464	Rental of State Lands	2,907	0	0	(2,907)	0
			<u>5,422</u>	<u>4,919</u>	<u>4,919</u>	<u>(503)</u>	<u>5,532</u>

MR. E. Mc GARRELL  
HEAD OF BUDGET AGENCY

**MINISTRY OF FINANCE**  
**STATEMENT OF RECEIPTS AND DISBURSEMENTS - CAPITAL**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2012**

Reporting Object Group	Line Item	Description	2012		2011		
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
565		Sale of Assets					
	5669	Other Sale of Assets	0	1,277	1,277	1,277	711
570		Miscellaneous Capital Revenue					
	5711	HPIC Relief	518,800	0	0	(518,800)	0
	5712	GCFS Recoveries	0	0	0	0	0
	5713	Other	0	0	0	0	0
	5714	MDRI Relief	1,043,976	1,039,520	1,039,520	(4,456)	1,043,976
575		External Grants					
	5761	CARDI/CIDA	0	0	0	0	0
	5763	CDB	776,000	401,106	401,106	(374,894)	464,857
	5764	EU	1,671,104	1,335,975	1,335,975	(335,129)	1,525,022
	5766	IDB	216,000	143,977	143,977	(72,023)	170,223
	5767	DFID	0	0	0	0	0
	5768	Japan	722,500	690,625	690,625	(31,875)	0
	5772	IDA/World Bank	1,100,000	1,925,174	1,925,174	825,174	979,154
	5773	India	0	0	0	0	0
	5775	China	3,680,000	1,634,099	1,634,099	(2,045,901)	366,000
	5776	Venezuela	66,227	62,535	62,535	(3,692)	179,284
	5777	IFAD	60,000	50,808	50,808	(9,192)	41,987
	5779	Kuwait	141,000	35,136	35,136	(105,864)	0
	5782	EU	5,398,100	6,099,513	6,099,513	701,413	2,551,613
	5783	Japan	0	165,765	165,765	165,765	109,914
	5784	USAID/PL-480	0	0	0	0	0
	5786	IDA	0	0	0	0	0
	5787	DFID Cash Comm Asst Grant	0	0	0	0	0
580		External Loans					
	5811	CDB	2,037,500	2,060,735	2,060,735	23,235	1,558,298
	5812	China	8,945,000	7,024,436	7,024,436	(1,920,564)	4,181,393
	5813	IDA	200,000	120,000	120,000	(80,000)	8,836
	5814	IDB	8,326,000	9,211,362	9,211,362	885,362	7,380,979
	5815	IFAD	60,000	50,808	50,808	(9,192)	41,987
	5817	Italy	0	0	0	0	0
	5818	India	1,420,000	911,538	911,538	(508,462)	0
	5819	Other Project Loan	1,200,000	5,759,651	5,759,651	4,559,651	7,144,607
	5820	Kuwait	0	0	0	0	0
585		Balance of Payment Support					
	5851	IDB	2,050,000	0	0	(2,050,000)	9,006,911
	5852	IDA	0	0	0	0	0
			39,632,207	38,724,040	38,724,040	(908,167)	36,755,752

MR. N. REKHA  
HEAD OF BUDGET AGENCY