

AUDIT OFFICE OF GUYANA

Established on 2nd August 1884

Promoting Good Governance, Transparency And Improved Public Accountability



REPORT OF THE AUDITOR GENERAL



ON
THE PUBLIC ACCOUNTS OF GUYANA AND ON THE ACCOUNTS
OF MINISTRIES/DEPARTMENTS/REGIONS
FOR
THE FISCAL YEAR ENDED
31 DECEMBER 2014



Audit Office of Guyana

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30 September 2015

Hon. Dr. Barton U. A. Scotland, C.C.H., M.P.
Speaker of the National Assembly
Parliament of the Co-operative Republic of Guyana
Parliament Office
Public Buildings
Brickdam
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 2014**

In accordance with Article 223(3) of the Constitution of the Republic of Guyana, I am pleased to submit the attached report on the Public Accounts of Guyana and on the Accounts of the Ministries, Departments and Regions for the fiscal year ended 31 December 2014.

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,



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 2014

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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 2014

I have audited the Public Accounts of Guyana and the Appropriation Accounts and the Statement of Receipts and Disbursements of Ministries, Departments and Regions for the fiscal year ended 31 December 2014, as set out in pages 2/1 to 2/266. 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 applicable Laws and Regulations, 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 or 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.

Basis for Qualified Opinion

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:

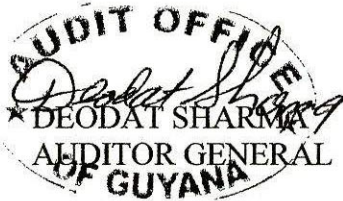
- The financial information necessary to present fairly the financial transactions and financial position of the State;
 - Receipts and Payments of the Consolidated Fund;
 - Expenditure of the Consolidated Fund as compared with the Estimates of Expenditure;
 - Expenditure in respect of those Services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

for the fiscal year ended 31 December 2014.

Basis for Disclaimer of Opinion

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 2014:

- 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.



30 September 2015

Auditor General's Overview of the Office

The Constitution of Guyana and the Audit Act 2004 provides the Audit Office of Guyana with the responsibility to audit the financial statements of all government entities, including all foreign funded Projects. The Mission of the Audit Office is to promote good governance, transparency and improved public accountability. Significant progress has been made to modernize and strengthen the Office, with considerable support from the Government of Guyana as well as Donor Agencies, especially the Inter-American Development Bank and the Canadian International Development Agency.

In March 2015, the Government of Guyana and the Inter-American Development Bank signed a Technical Cooperation Agreement for the continued modernization and strengthening of the Audit Office. Dating back to 2004, this is the fourth consecutive Agreement via which the Audit Office has benefitted.

The latest Agreement is on-going at the time of reporting, and one of its main objectives is to improve the Audit Office's operational effectiveness and efficiency through the use of applied information technology for audit business, with special emphasis on reducing document retrieval time, as well as condensing the amount of paper stored. This would be achieved through the implementation of an integrated audit management software, which will cover the entire audit process.

The Agreement will also see the strengthening of technical capacities in areas such as Information Technology, Performance Auditing and Procurement Auditing, as well as Forensic Accounting and Fraud Investigations. It should be noted that in 2008, the Audit Office established a Forensic Audit Unit in keeping with the Regulations of the Audit Act. The staff of this Unit has benefitted from continual professional development, and over the years has issued several reports. Funding was also provided in the Agreement to raise awareness about the Audit Office's role and functions among stakeholders to facilitate collaboration with the work performed by the Audit Office. Emphasis will be placed on promoting proper understanding among stakeholders about the value of audit work, such as the better use of public resources.

In keeping with the objectives of our Mission Statement, especially as it relates to the execution of high quality audits and timely reporting to the legislature, the Audit Office has commenced "controls based audits". It must be mentioned that twenty-eight officers were trained in the conduct of such audits.

The Audit Office also benefits from the services of the Canadian Executive Service Organisation (CESO), whereby sixteen officers were trained in the conduct of Information Technology Audits. In addition, the Audit Office signed an Agreement in 2015 with CESO for the provision of technical assistance. Two officers were also trained through the INTOSAI's Development Initiative (IDI) on Information Technology Audits; whilst, five officers were trained in various audit related areas under the Indian Technical and Economic Cooperation (ITEC) programme in India.

The Office continued to assist in the professional development of its staff by providing training materials, including text books and examination kits. These training materials have enabled a number of audit officers to pursue professional certification in the accounting field. A total of eight audit officers are at the final stage of gaining certification.

The Audit Office is committed to continue the execution of Performance Audits in keeping with its mandate to ensure the provision of reports that will facilitate improvements in the operations of our clients. A Performance Audit on the “Acquisition and Distribution of Text Books” for the years 2013 and 2014 was commenced. Further, in keeping with international best practices whereby follow-up Performance Audits are conducted within a three years period to verify action taken to implement the recommendations made, the Audit Office has just concluded the Follow-up audit on “An Assessment of the Living Condition of the Residents of the Palms Geriatric Institution”.

The Audit Office is a part of a team in CAROSAI which is undertaking a “cooperative audit” of their respective Revenue Agencies. This has benefitted the Audit Office through the facilitation and sharing of best practices and methodologies, which is in keeping with CAROSAI’s aim of using “Collaboration as a Tool for Promoting Best SAI Audit Practices”. The CAROSAI team has met and shared similar methodologies to aid in the planning and execution of the audits. At the time of reporting, the audit was in progress.

I take this opportunity to once again thank the Ministry of Finance, Accountant General’s Department, and Heads of Departments and their staff for their cooperation and courtesies extended to us, and we look forward to continuing our professional relationship. I must also commend my staff for their continued unyielding commitment, contribution and support, despite the many challenges we may have faced. This report would not have been possible without their efforts.

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 2014

EXECUTIVE SUMMARY

This annual report provides a summary of the final audit results of the examination of the Public Accounts Statements and of the Accounts of the Ministries, Departments and Regions for the fiscal year ended 31 December 2014. Where necessary, reference is made to the accounts and transactions of prior or subsequent years. Information is also provided on other audits conducted on various entities (Statutory Bodies, Public Enterprises, Trade Unions and Projects funded by way of Foreign Loans or Grants), for which separate audit reports were issued.

This part of the report gives a summary of the major findings noted during the course of the audit of the accounts of the Ministries, Departments and Regions, and of the Public Accounts Statements for the fiscal year ended 31 December 2014, and on the status of my prior year audit recommendations.

Ministries, Departments and Regions

Recoveries of overpayments on contracts for prior periods were minimal. Whilst the number of occurrences reduced, the value of overpayments on contracts increased by over \$9M in 2014, when compared to that of 2013. There was a twenty-nine percent decrease in the value of overpayments on net salaries and deductions in 2014 when compared to 2013. However, there were significant increases in 2014 as it relates to breaches of relevant legislation, especially the Fiscal Management and Accountability Act and the Stores Regulations. A substantial amount of items has also not been delivered, even though payments were made since 2014. A significant amount of the outstanding items relates to drugs, medical supplies and related costs. Items had also not been supplied in relation to payments made in prior periods. There continued to be weak and in some cases the absence of some aspects of internal controls systems. This situation contributed immensely to the aforementioned issues, among others.

Overpayments on Contracts

1. Overpayments amounting to \$31.315M were made on measured works on nineteen contracts administered by Ministries, Departments and Regions in 2014, as summarized in the table below. Included in the above sum, were amounts totalling \$13.562M, which were overpaid for the construction of two bridges at Baishaidrun and Awarewaunau (Turner Creek) in Region No 9. Up to the time of reporting, construction works had not commenced, even though the Contractors were paid since 2014.

Ministry/Department/Regions	No. of Contracts	Amount \$'000
Ministry of Local Government and Regional Development	3	1,600
Ministry of Culture, Youth and Sport	2	8,651
Ministry of Health	1	1,781
Guyana Defence Force	1	1,577
Supreme Court	2	689
Region 1- Barima/Waini	2	752
Region 4 - Demerara/Mahaica	2	1,339
Region 9 – Upper Takatu/Upper Essequibo	6	14,926
Total	19	31,315

2. Recoveries through repayments/remedial works amounted to \$1.715M of the sum of \$22.148M made on overpayments on contracts that were awarded in 2013. In addition, amounts totalling \$1.335M were also recovered through repayments/remedial works out of the sum of \$187.184M, which were overpaid on contract works administered prior to 2013. This resulted in total overpayments amounting to \$237.597M still to be recovered at the end of 2014.

3. Whilst some entities had made progress in recovering overpayments, others faced serious challenges. As stated in my 2013 Report, this continued trend, coupled with no evidence to suggest that disciplinary action of any kind had been meted out to engineering or other staff involved in the assessment of works in progress and the certification of progress payments is troubling, and hints at Management's perceived inaction/inability to remedy the current situation.

4. The following summarizes the findings in relation to some major Projects:

- Highway Improvement - East Coast Demerara

The sum of \$1.6 billion was budgeted in 2014 for the continuation of the Highway Improvement - East Coast Demerara Road Project. Commencing from 2011, the civil works component of this Project was separated and awarded in seven Lots. Amounts totalling \$622.161M were expended during the period under review. As at 31 December, 2014, the sum of \$2.023 billion was expended on this project.

The contract for Lot 1 (Better Hope to Montrose) was terminated in 2012, and is attracting the attention of the courts. The outstanding work on Lot 1 was awarded as an addendum to the contract for Lot 2 (Montrose to La Bonne Intention).

At the time of reporting, the works on Lots 1, 2, 3, 4 and 5 were all at different stages of completion, with Lot 1 (Better Hope to Montrose), Lot 2 (Montrose to La Bonne Intention), Lot 3 (La Bonne Intention to Beterverwagting), Lot 4 (Beterverwagting to Triumph), and Lot 5 (Triumph to Mon Repos) being fifty percent (50%), ninety-five percent (95%), eighty percent (80%), fifty percent (50%), and ninety-seven percent (97%) completed, respectively. Works on Lot 6 (Mon Repos to De Endragt), and Lot 7 (De Endragt to Good Hope) were completed.

The sums of \$120.683M and \$132.729M representing advance payments on Lots 3 and 4 respectively, had not been recovered by the Ministry.

- Highway Improvement - East Bank Demerara

On 8 December, 2010, the Government of Guyana and the Inter-American Development Bank (IDB) signed a Loan Agreement to commit amounts of US\$2,000,000 and US\$20,000,000 respectively, for the East Bank Demerara Four Lane Extension Project. The civil works component of this project was separated and awarded in three Lots in 2011. At the time of reporting, works on Lot 1 (Providence to Covent Garden) was still incomplete, even though the extended completion date for the works was 28 December, 2014. Works on Lot 2 (Vreed en Ruste to Prospect) and Lot 3 (Diamond) were practically completed, with minor remedial works being carried out to two sections of the western carriageway under Lot 2. Further, the sums of US\$400,799 and US\$88,716 in relation to mobilization advances paid on Lots 1 and 3 respectively, were yet to be recovered by the Ministry.

- Hope Canal

The construction of an alternative outlet at Hope for the regulation of the East Demerara Water Conservancy commenced in 2011, and was to be completed in 2013. At the time of reporting in September, 2014 amounts totalling \$3.369 billion were expended. The Project had initially comprised of twenty-three different components, which included civil works, operation and monitoring of machinery for construction of the channel, supply of materials, equipment, fuel, lubricants and design and supervision costs. However, four additional components were added due to savings accrued on the construction of the head regulator, bringing the total to twenty-seven components.

At the time of reporting, nineteen of the twenty-seven components were practically completed; whilst, four were substantially completed, including the High Level Sluice Outfall Structure. The other four components that were added to the initial twenty-three, have not yet commenced. It should be noted that the completed civil works were in its defects liability period.

- Information Communications Technology

Amounts totalling \$20.664 billion were budgeted for the years 2009 to 2014, whilst the sums of \$353.549M and \$170.000M were issued as Contingency Fund Advances in 2009 and 2012, respectively, giving a total sum of \$21.188 billion available for the said period. The sum of \$11.132 billion was expended to date, with amounts totalling \$889.385M, relating to 2014. The total sum was expended on the laying of fibre optic cable, construction of repeater stations, and acquisition of equipment, among others. At the time of reporting in September 2015, the Project was put on hold; whilst, the Head was sent on leave to facilitate an investigation.

- Specialty Hospital

According to the Appropriation Account, no amount was budgeted for the Specialty Hospital Project in 2014; however, the Ministry of Health received a Supplementary Allotment of \$167.706M. The expenditure of \$167.690M reflected on the Appropriation Account included an amount of \$34.440M paid for consultancy services. In this regard, the Ministry entered into a contract during 2013 with a Trinidad based engineering consultant in association with a local engineering firm and a Trinidad architecture firm, which represented the only bid received in the sum of US\$840,400. This contract was for the supervision of the design, building and equipping of the Specialty Surgical Hospital. An addendum was made to the contract on 12 November 2013 to facilitate the payment of a mobilization advance of 20% of the contract sum. This advance was paid in December 2013 in the Guyana currency equivalent of \$34.440M against a Bank Guarantee that expired on 27 November 2014.

A contract was signed on 12 September 2012 valued at US\$18.180M, of which, payments totalling US\$5.560M were reportedly made for design services, geotechnical services, etc. and included a 20% mobilization payment. The contract has since been terminated.

- Petro-Caribe Fund

Compensation Agreements were entered into between the Bolivarian Republic of Venezuela and the Cooperative Republic of Guyana that provided for the cancellation of the oil debt in compensation for white rice and paddy under the Guyana/Venezuela Rice Trade Agreements. According to the Agreements, the Guyana Rice Development Board (GRDB) would supply rice and paddy to the Bolivarian Republic of Venezuela. During 2014, there were cancellations in relation to the 2012 and 2013 shipments, which totalled US\$124,464, equivalent to approximately \$25.702M.

Internal Control Systems

5. Whilst there was an improvement in this area, weak or non-existent components of some internal control systems had resulted in the continued overpayment of salaries and deductions, the clearing of cheque ordered vouchers long after the stipulated time frame and non-compliance with applicable legislation. The following gives details:

- Overpayment of Salaries and Deductions

The slow processing of pay changes directives in 2014 in two Ministries and six Regions resulted in the overpayment of salaries to staff and deductions to Agencies totalling \$5.161M. This represented a decrease of \$2.064M or approximately twenty-nine percent when compared to the overpayments totalling \$7.225M that were made in 2013. Whilst recoveries were made for salaries and deductions overpaid for the period 2007 to 2013, over \$42M remained outstanding. Notwithstanding this, these entities continued to face 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 were not fully complying with requests to refund the sums overpaid.

- Cheque Ordered Vouchers

A number of Ministries, Departments and Regions continued to clear cheque ordered vouchers long after the stipulated time frame of sixteen days. At the time of reporting in September 2015, 2,720 cheque orders totalling \$1.550 billion remained outstanding. This represented an increase of approximately \$341M or twenty-eight percent when compared to the number of cheque orders outstanding at the time of reporting in September 2014. Of the sum currently outstanding, 452 cheque orders totalling \$402.541M were in relation to 2014, while the remaining 2,268 totalling \$1.147 billion were in relation to prior periods. It should be noted that 100 cheque orders amounting to \$61.171M for periods prior to 2014 were cleared. Failure to clear these financial instruments within the stipulated time frame would bring into question whether the sums involved have been used for the purposes intended.

- Missing Payment Vouchers

Two hundred and twenty-eight payment vouchers valued \$201.043M were not produced for audit in 2014. Similarly, payment vouchers valued \$228.500M were not produced for audit in 2013. As a result, it could not be ascertained whether value were received for the sums involved, and whether it has been used for the purposes intended.

- Non-delivery of Items

At the time of reporting, items valued \$934.257M were not yet delivered, even though payments were already made to the Suppliers. Included in this sum, were items valued \$529.117M and \$405.140M, which were in relation to 2014, and prior periods, respectively. It should be mentioned that drugs and medical supplies represented eighty percent of the value of items not yet delivered. The table below provides a summary of the outstanding items:

Ministry/Department/Region	Summary of Items	2014 Amount \$'000	Prior to 2014 Amount \$'000	Total \$'000
Ministry of Health	Drugs, Medical Supplies, etc.	420,405	349,326	769,731
Ministry of Home Affairs	Specialized Dogs, etc.	78,271	17,605	95,876
Region № 8	Ambulance, School Furniture, etc.	29,801	19,286	49,087
Ministry of Education	Equipment for Vocational Project	0	10,545	10,545
Ministry of Culture, Youth and Sport	Equipment for Synthetic Track	0	8,378	8,378
Public Service Ministry	Furniture and Air-conditioning Unit	640	0	640
Total		529,117	405,140	934,257

- Losses not yet written-off

At the time of reporting, losses amounting to \$62.881M were not yet written-off, even though some of these occurred over fifteen years ago. Losses included items such as fuel and lubricants, equipment, and theft of public property, including cash, among others.

Breaches of Legislation

6. There were significant breaches of legislation, especially as it relates to the following:

- Fiscal Management and Accountability Act

Twenty-two Ministries/Departments breached the requirements of the Fiscal Management and Accountability Act. Thirteen of these Ministries/Departments breached Section 43, which stipulated that "...any unexpended balance of public moneys issued out of the Consolidated Fund shall be returned and surrendered to the Consolidated Fund". Moreover, these Ministries/Departments had not paid over amounts totalling \$544.832M, of which the sum of \$135.463M related to 280 cheques still on hand; whilst, the difference of \$409.369M were held in four bank accounts.

In addition, eight Ministries/Departments breached Section 80, which stipulated that "the concerned Minister shall, within two months following the receipt of the annual report, present the annual report of each statutory body to the National Assembly". Moreover, these Ministries/Departments did not lay reports in the National Assembly for over forty-two Agencies.

- Stores Regulations

There were several breaches of the Stores Regulations, especially as it relates to the maintenance of stipulated records, including Stores Ledgers and Bin Cards, historical records for vehicles/equipment, and Master and Sectional Inventories, among others. Moreover, whilst some records were poorly maintained, in that pertinent information was not recorded, others were not kept.

- Procurement Act

The Procurement Act was breached by eight Ministries/Departments/Regions, including as it relates to the formation of the Public Procurement Commission, appointment of Tender Boards, and basis of award of contracts, among others.

Matters on the Public Accounts Statements

7. 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 monies; and the accounting for public monies. It is the most vital legislation governing the transparent and efficient management of the finances of Guyana. In accordance with the Act, a number of Public Accounts Statements were required to be prepared and submitted for audit by 30 April after the end of each fiscal year.

8. There were continued concerns with the fact that, for the reasons identified below, I could not express an opinion on 4 of these statements as follows:

- Statement of Contingent Liabilities

Amounts totalling US\$238,781 were shown as Contingent Liabilities for entities that are no longer in existence. However, the Ministry of Finance has still not taken steps to have these liabilities transferred to the Public Debt Statement.

- Current Assets and Liabilities

With the exception of the new Consolidated Fund (Account №. 407), the net overdraft of \$9.097 billion shown as Central Government Accounts represented actual bank balances instead of general ledger/cash book balances. This was due primarily to the absence of reconciliations of a number of Government bank accounts.

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 \$1.126 billion at the end of 2014. This represents an increase of 87.67 percent over the 2013 year-end balance of \$647.943M. The funds in this account included the unspent amounts from Ministries, Departments and Regions, and after over 10 years have still not been paid over to the Consolidated Fund.

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 \$65.142 billion as at 31 December 2014. However, the related balance in the Statement of Public Debt was stated as \$66.888 billion, resulting in a difference of \$1.746 billion. This difference represents unpaid discounts to the Bank of Guyana. Included in this difference were unexplained debits totalling \$669.696M and credits totalling \$140.341M, for which no documents were provided.

- Financial Reports of the Deposits Fund

Contrary to Section 42 of the FMA Act, deposits received during the year were paid directly into the Consolidated Fund (Account № 407) and related payments were also effected directly from the Consolidated Fund.

The accuracy of \$1.253 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 and outstanding advances totalling \$12.760 billion as at 31 December, 2014, could not be verified; since, these entities were last audited for the respective years 2009, 1980, and 1980 and it was therefore not possible to use the entities' records as a basis of verifying the accuracy of the balances.

- The Schedule of Government Guarantees

The Government had guaranteed 100% of the borrowings of Guyana Transport Services Ltd and the Guyana Telecommunications Corporation. These entities are no longer in existence and therefore the responsibility to discharge liability totalling US\$238,781 rest 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.

9. I also have continued concerns with certain accounts recorded on the Statement of Receipts and Payments of the Consolidated Fund. In particular, not all the reconciliations for the bank accounts are up-to-date, and there are accounts where available monies are not always transferred to the Fund as evidenced by the following:

- A number of Government bank accounts were rendered non-operational in 1994 and some at the time of implementation of the Integrated Financial Management and Accounting System (IFMAS) in 2004. As at 31 December 2013, a total of thirty-one Government bank accounts were listed as inactive. As at 31 December, 2014, the net accumulated balance of these accounts and other operational accounts (excluding the balances on the bank accounts of special projects) totalled \$8.224 billion. This represented a decrease of 85 percent when compared to the 2013 year-end balance of \$54.944 billion.
- The old Consolidated Fund bank account № 01610000400 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. This account continues to be overdrawn over the years with a balance of \$46.776 billion as at 31 December, 2014.

10. It should also be noted that the new Consolidated Fund bank account № 01610000407, which was opened in January, 2004, with a transfer of \$5 billion from the old Consolidated Fund bank account № 01610000400, was in overdraft. As at 31 December, 2014, the bank account reflected an overdraft balance of \$29.942 billion, while the cash book reflected an overdraft balance of \$47.263 billion. This represents an increase of \$27.887 billion and \$25.783 billion, respectively, over the 2013 balances.

11. In my previous reports, I highlighted instances where the criteria were not fully met for advances issued from the Contingencies Fund as defined in Section 41 (3) of the FMA Act. While it has been observed that there has been closer monitoring of these advances, the situation still existed and for the year under review, nine advances totalling \$961.878M were issued that did not meet the criteria.

12. The amounts of US\$2M and US\$900,000 remained outstanding from the sale of the Guyana Stores Ltd and the National Paints Company, respectively. The Guyana Stores Ltd was privatized in October, 2000 at a sale price of US\$6M while the National Paints Company was privatized in July, 1991 at a sale price of US\$1.150M. This matter is still engaging the attention of the Court.

13. It should be noted that the Government continues to operate on a cash basis and has not adopted or implemented the International Public Sector Accounting Standards (IPSAS). These standards require the accrual basis of accounting with full consolidation of all Government agencies, including Public Enterprises and Statutory Bodies, which are reliant on the state for assistance, to present a full and true financial position of the Government. The implementation of these Standards will enhance the quality, consistency and transparency of Public Sector Financial Reporting leading to better informed assessments of the resource allocation decisions made by Government, thereby increasing transparency and accountability. I suggest Government consider the implementation of this “best practice” in financial reporting and stewardship of public finances.

Follow-Up on the Implementation of Prior Year Audit Recommendations

14. Each year, my Office issues recommendations to Ministries, Departments and Regions that are designed at improving systems and practices at these entities and improving the Government's governance and accountability mechanisms. Three hundred and eighteen recommendations were made in my 2013 Audit Report. We reviewed each recommendation to determine what action, if any, was taken by the respective Accounting Officers. At the time of reporting, 76 (24%) of the 318 recommendations were implemented, and 77 (24%) partially implemented, while the remaining 165 (52%) were not implemented.

15. Overall, I am concerned with the lack of action towards the implementation of these recommendations; since, fifty-two percent of the recommendations have not yet been implemented. In addition, in many instances, recommendations are repeated each year without appropriate action and as a result, weaknesses and issues that impact negatively on Government's governance and accountability mechanisms continue to occur. Once again, I encourage the Government, through the Ministry of Finance, the Accountant General's Department and the respective Accounting Officers of the Ministries, Departments and Regions to take appropriate actions and put measures in place to address the recommendations made in my prior report and this year as well.

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 2014

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. Since the establishment of our Value for Money audit section in 2008, whereby examinations are done to verify 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 Audit Office continues to focus on the execution of VFM audits. The Audit Office is a part of a team in CAROSAI which is undertaking a “cooperative audit” of their respective Revenue Agencies. This has benefitted the Audit office through the facilitation and sharing of best practices and methodologies, which is in keeping with CAROSAI’s aim of using “Collaboration as a Tool for Promoting Best SAI Audit Practices”. The CAROSAI team has met and shared similar methodologies to aid in the planning and execution of the audits. At the time of reporting, this audit was in progress.

5. To ensure compliance with international practices, follow-up audits are conducted within a three years period to verify action taken to implement the recommendations made. In this regard, the Office concluded its first follow-up VFM audit of the Palms Geriatric Institution. Further, the Office plans to continue with the execution of VFM audits in keeping with its Strategic Plan and its mandate in ensuring the provision of reports, which will facilitate improvements in the operations of our clients.

6. 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.

7. The Minister of Finance is required to submit the above statements within four months of the close of the fiscal year to enable me to audit them and to submit my Report thereon to the Speaker not later than the 30th day of September. As at 30 April 2015, the statements referred to above and the draft Appropriation Accounts were received. The signed consolidated financial statements were received on 21 September 2015.

8. 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);
- (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) Financial Reports of the Deposit Funds – Section 73(2)(c); and
- (xiii) Schedule of Government Guarantees – Section 71(1),73(2)(a)(iii).

9. In addition to reporting on the Public Accounts and the accounts of Ministries/Departments/Regions, I have also provided information with regard to the other areas for which I have audit responsibilities. These include the audits of public enterprises, statutory bodies, municipalities, local authorities, foreign-funded projects and special investigations.

10. 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.

PUBLIC ACCOUNTS STATEMENTS

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT (REVENUE)

11. The End of Year Budget Outcome and Reconciliation Report (Revenue) is shown on pages 2/1 and 2/2. This report shows negative variances of \$22.176 billion and \$21.783 billion between the estimates of revenue and the actual Government receipts for current and capital revenues respectively, as shown below:

Description	2014 \$'000	2013 \$'000	2012 \$'000
<u>Current Revenue</u>			
Estimated Revenue	168,190,323	162,777,636	146,863,600
Actual Receipts	146,013,872	136,741,862	130,563,503
Over/(Under) the Estimates	(22,176,451)	(26,035,774)	(16,300,097)
<u>Capital Revenue</u>			
Estimated Revenue	39,081,522	45,465,982	39,632,208
Actual Receipts	17,298,574	29,969,497	38,724,039
Over/(Under) the Estimates	(21,782,948)	(15,496,485)	(908,169)

12. With regards to the negative variance of \$22.176 billion under current revenue this was mainly due to (i) lower than anticipated receipt of funds from Government REDD Investment Fund which totalled \$1 billion compared to the budgeted amount of \$18.6 billion, (ii) non receipt of transfers from Statutory Bodies of \$6 billion, among others.

13. Capital revenue reflected a negative variance of \$21.783 billion which was attributed to Project loans being below approved estimates on account of timing issues in the execution of some projects including fulfilling conditions precedent to disbursement, design changes, relocation of utilities, shortage of construction materials, among others, while Project grants were below approved estimates because of continued delays in finalisation of the third batch of laptops under the OLPF program for which \$2.046 billion was approved and a further \$8.030 billion EU Grant. Further, some other grant projects were also affected by the same problems mentioned above, while Balance of Payment Support of \$3.5 billion was also not received.

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 2/1 and 2/2 properly presents the End of Year Budget Outcome and Reconciliation Report (Revenue) for the year ended 31 December 2014.

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT (EXPENDITURE)

15. The End of Year Budget Outcome and Reconciliation Report (Expenditure) is shown on pages 2/3 to 2/9. This Report shows a savings on the Allotment of \$1.548 billion in relation to current expenditure and \$3.824 billion in relation to capital expenditure as shown below:

Description	2014 \$'000	2013 \$'000	2012 \$'000
<u>Current Expenditure</u>			
Approved Allotment	138,800,172	122,964,272	116,024,631
Actual Expenditure	137,252,164	125,701,481	118,255,946
Over/(Under) the Allotment	(1,548,008)	2,737,209	2,231,315
<u>Capital Expenditure</u>			
Approved Allotment	54,837,615	54,522,646	57,192,000
Actual Expenditure	51,013,623	50,144,201	56,441,503
Over/(Under) the Allotment	(3,823,992)	(4,378,445)	(750,497)
Total Approved Allotment	193,637,787	177,486,918	173,216,631
Total Expenditure	188,265,787	175,845,682	174,697,449
Net Over/(Under) the Allotment	(5,372,000)	(1,641,236)	1,480,818

16. Central Government current expenditure was under the 2014 Budget allocation by \$1.5 billion. This outturn is mainly attributed to \$1.6 billion under GECOM for the hosting of Regional Elections and \$60.4M for Old Age Pension and Social Assistance being unspent. These amounts were partially offset mainly by the following: (i) Contingency Fund advance allocated to National Drainage and Irrigation Authority amounting to \$406.5M, (ii) Contingency fund advance of \$278.3M for increase acquisition cost of fuel for Linmine and (iii) Contingency Fund advance of \$215.5M to meet expenditure for Presidential Scholarships and (iv) Contingency Fund Advance of \$120M to meet security, medical and military kits for the Guyana Defence Force. It should be noted that this statement reflected an Approved Allotment of \$138.8 billion as against \$137.517 billion which was approved by the Appropriation Act of 2014 giving a difference of \$1.283 billion.

17. With regards to the savings in capital Allotment this was attributed to Central Government's actual capital expenditure being approximately 93 percent of approved allotment of \$54.837 billion. This was as a result of continued strong performance on domestically financed projects, with an execution rate of 95 percent of the approved \$37.950 billion, as well as a good portfolio performance in respect of our loan projects. Additionally, expenditure on the grants was below expectation principally driven by delays in reaching eligibility conditions and in some instances conditions precedent to first disbursement. It should be noted that this statement reflected an Approved Allotment of \$54.837 billion as against \$45.783 billion as approved by the Appropriation Act of 2014 giving a difference of \$9.054 billion. This gives a total accumulated amount of \$10.337 billion which was restored by Cabinet as shown in the table below.

Agency	Proposed Budget \$'000	Budget Cut/ Adjustments \$'000	Amended Budget \$'000	Amounts Restored		Revised Budget \$'000
				By Cabinet \$'000	By Parliament \$'000	
Current Expenditure						
Office of the President	1,335,928	(1,335,928)	0	1,283,050	0	1,283,050
Supreme Court (Prog. 1)	489,939	287,947	777,886		186,559	964,446
Supreme Court (Prog. 2)	405,125	(287,947)	117,178	0	0	117,178
Capital Expenditure						
Office of the President	3,846,901	(3,846,901)	0	1,257,007	0	1,257,007
Ministry of Public Works	6,785,000	(6,785,000)	0	1,541,872	0	1,541,872
Ministry of Health	1,351,574	(1,351,574)	0	426,918	0	426,918
Ministry of Finance	22,284,231	(22,284,231)	0	4,686,330	0	4,686,330
Ministry of Amerindian Affairs	1,142,500	(1,142,500)	0	1,142,082	0	1,142,082
Total	37,641,198	36,746,134		10,337,259	186,559	11,418,883

18. It should be noted that amounts totalling \$186.559M were removed from the budgetary allocation of the Supreme Court. Article 222A of the Constitution states that these requirements are in order to assure the independence of the entities listed in the Third Schedule, including the Supreme Court.

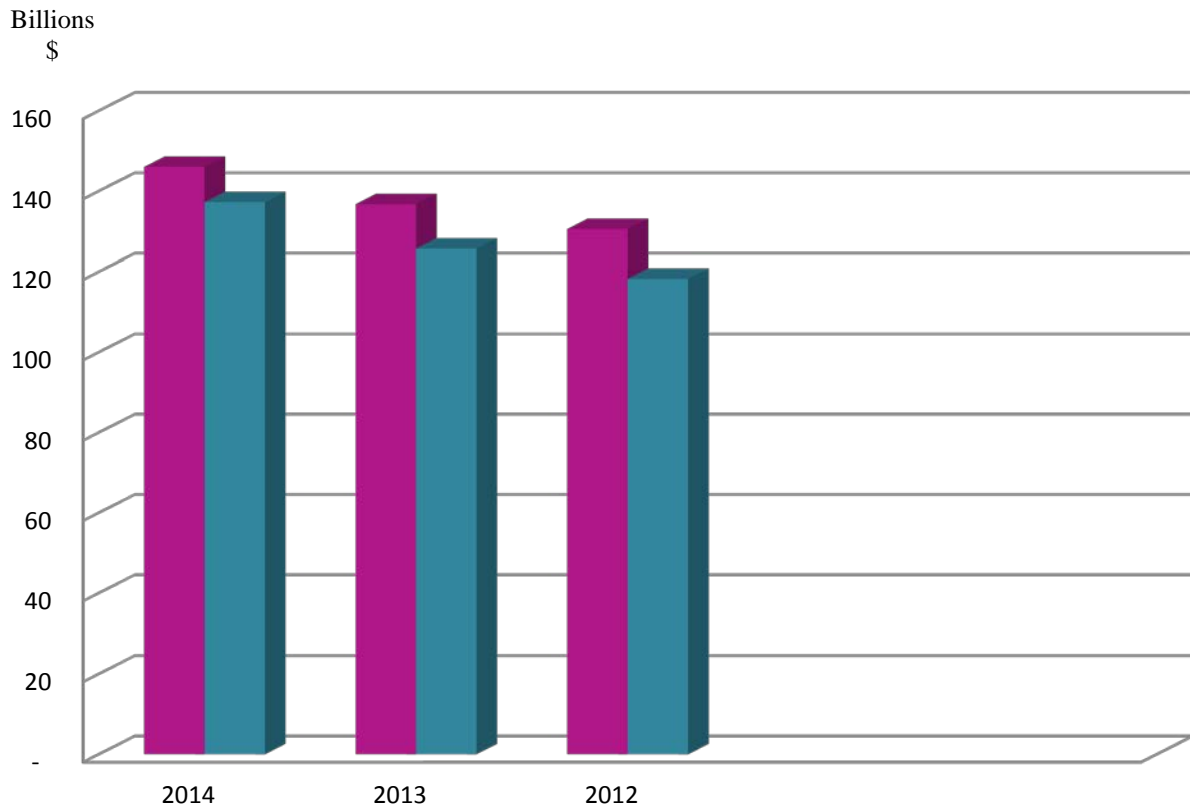
19. Except for any adjustments, which might have been shown to be necessary as a result of the observations contained in the relevant sections of my report, in my opinion, the statement as shown on pages 2/3 to 2/9 properly presents the End of Year Budget Outcome and Reconciliation Report (Expenditure) for the year ended 31 December 2014.

20. It should be noted that Government submitted to Parliament Estimates for 2014 totalling \$220.047 billion. However, amounts totalling \$36.746 billion was not approved by the National Assembly as shown below:

Description	Amount Submitted \$'000	Amount Not Approved \$'000	Amount Approved \$'000
Current Expenditure	124,176,906	1,335,928	122,840,978
Statutory Bodies & Public Debt	14,676,143	0	14,676,143
Sub Total	138,853,049	1,335,928	137,517,121
Capital Expenditure	81,193,612	35,410,206	45,783,406
Grand Total	220,046,661	36,746,134	183,300,527

21. Subsequently, Cabinet in 2014 approved and restored amounts totalling \$10.337 billion as “Statement of Excess” for current and capital expenditures for six agencies.

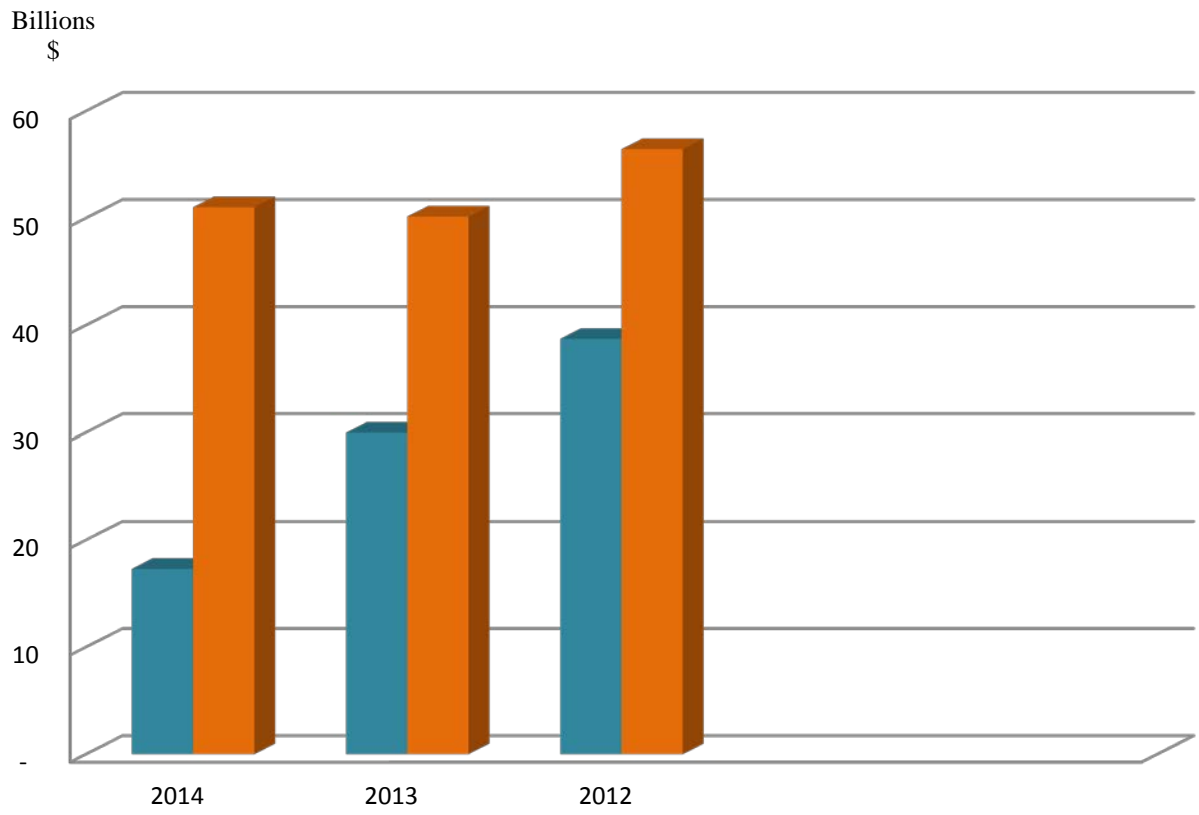
Comparisons between Current Revenue
and Current Expenditure for the years
2012-2014



	2014	2013	2012
	\$'000	\$'000	\$'000
■ Current Revenue	146,013,872	136,741,862	130,563,503
■ Current Expenditure	137,252,164	125,701,481	118,255,946

Figure 1

Comparisons between Capital Revenue and
Capital Expenditure for the years
2012-2014



	2014	2013	2012
	\$'000	\$'000	\$'000
■ Capital Revenue	17,298,574	29,969,497	38,724,039
■ Capital Expenditure	51,013,623	50,144,201	56,441,503

Figure 2

FINANCIAL INFORMATION

RECEIPTS AND PAYMENTS OF THE CONSOLIDATED FUND

22. In January 2004, a new Consolidated Fund № 01610000407 was established in accordance with Section 51 of the FMA Act with a transfer of \$5 billion from the old Consolidated Bank Account № 01610000400. This new bank account was reconciled monthly and reflected an overdraft of \$29.942 billion as at 31 December 2014, while the cash book reflected an overdraft of \$47.263 billion. The differences between the bank and cash book were due mainly to (i) deposit of \$2.677 billion not yet debited to IFMAS; (ii) unrepresented cheques of \$19.496 billion; (iii) deposits of \$4.056 billion not yet credited to the bank account; and (iv) debit advices of \$1.620 billion not yet credited in IFMAS.

23. A number of Government bank accounts were rendered non-operational in 1994 and some at the time of implementation of the Integrated Financial Management and Accounting System (IFMAS) in 2004. As at 31 December 2014, a total of thirty-one Government bank accounts with balances totalling \$129.573M 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 \$8.224 billion as at 31 December 2014, as compared to a balance of \$54.944 billion as at 31 December 2013. This represents the best available estimate of the cash position of the Government as at 31 December 2014.

24. During the month of June 2015, sixty-five bank accounts (consisting of fifty-eight inactive and seven active bank accounts) with balances totalling \$131.337M were closed and balances were transferred to the Consolidated Fund.

25. 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 2014 \$M	Amount 2013 \$M
407	Consolidated Fund (New)	(29,942)	(2,055)
400	Consolidated Fund (Old)	(46,776)	(46,771)
401	Deposit Fund	0	0
3001	Non-Sub Accounting Ministries/Departments	1,126	648
-	Other Ministries/Departments' Accounts	18,674	18,457
969	Monetary Sterilisation Account	65,142	84,665
	Total	8,224	54,944

26. The Audit Office's assessment of the balances held in the special accounts at Bank of Guyana indicated that there were eleven accounts with balances totalling approximately \$4.340 billion. Eight of these accounts reflected static balances totalling \$1.774 billion over the last five years. Based on recommendations made in my previous reports, these static accounts were closed on May 29, 2015 and the funds were transferred to the Consolidated Fund. The details are shown below:

Account No	Description	Amount 2014 \$'000	Amount 2013 \$'000	Amount 2012 \$'000	Amount 2011 \$'000	Amount 2010 \$'000
201110	Infrastructural Dev. Fund	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
Total Static Accounts		1,773,525	1,773,525	1,773,525	1,773,525	1,773,525
201450	Japanese – Non Project Grant Aid	66,024	66,024	157,378	323,233	433,147
201340	CARICOM Headquarters Building Project	15,341	15,341	15,341	15,341	15,341
200880	Accountant General	2,485,232	2,485,266	2,193,881	2,193,881	2,194,474
Total Active Accounts		2,566,597	2,566,631	2,366,600	2,532,455	2,642,962
Total Static and Active Accounts		4,340,122	4,340,156	4,140,125	4,305,980	4,416,487

27. The old Consolidated Fund bank account No 400 was not reconciled since February 1988. A cash book for the account was reconstructed for the period 1989 to 2003 in order to aid the reconciliation of this account. However, despite attempts by the Accountant General's Department to reconcile the monthly transactions on the account from January 1994, it was found that a proper reconciliation was still not done. In addition, the 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. During 2013 this account had a balance of \$46.771 billion. It should be noted, that there was some movement(s) to this account taking the balance back to \$46.776 billion as at December 2014.

Ministry's Response: The Ministry of Finance explained that the ministry will take steps to have the old Consolidated Fund reconciled with a view of having a single current/operational Consolidated Fund balance.

28. 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 2014.

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. (2014/01)

29. 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 Finance Secretary 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 \$2.950 billion representing Miscellaneous Receipts as at 31 December 2014 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.

Recommendation: The Audit Office once again recommends that the Ministry of Finance adopt stringent measures to ensure that there is compliance with the Ministry of Finance's circular concerning the accounting for gifts. (2014/02)

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 2/10 to 2/17 properly presents the Receipts and Payments of the Consolidated Fund for the year ended 31 December 2014.

EXPENDITURE FROM THE CONSOLIDATED FUND
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE (CAPITAL)

31. The Ministries listed below, failed to achieve their anticipated levels of capital expenditure activities during 2014 by \$5.785 billion as shown in the table below. Similar observations were made in my previous reports, which had affected nine Ministries.

Name of Ministry/Department	Total Funds Available \$'000	Actual Expenditure \$'000	Shortfall 2014 \$'000
Ministry of Public Works	15,784,173	13,368,366	2,415,807
Ministry of Agriculture	5,527,939	4,662,147	865,792
Ministry of Tourism, Industry & Commerce	1,528,062	671,475	856,587
Ministry of Local Government	2,465,100	2,099,137	365,963
Office of the Prime Minister	4,383,175	4,112,880	270,295
Ministry of Education	2,221,592	1,952,026	269,566
Ministry of Housing & Water	8,637,604	8,375,434	262,170
Ministry of Home Affairs	2,467,017	2,217,932	249,085
Ministry of Health	1,083,046	963,971	119,075
Supreme Court	216,270	105,259	111,011
Total	44,313,978	38,528,627	5,785,351

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. (2014/03)

32. 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 2/18 to 2/22 properly presents the Statement of Expenditure from the Consolidated Fund as compared with the Estimates of Expenditure for the year ended 31 December 2014.

33. According to Article 218 (3)(b) of the Constitution of Guyana, "If in respect of any financial year it is found that any moneys have been expended for any purpose in excess of the amount appropriated for that purpose by the Appropriation Act or for a purpose for which no amount has been appropriated by that Act, a supplementary estimate or, as the case may be, a statement of excess showing the sums required or spent shall be laid before the Assembly by the Minister responsible for finance or any other Minister designated by the President."

34. Included in the Statement of Expenditure from the Consolidated Fund as compared with the Estimates of Expenditure is the sum of \$1.120 billion, which is shown as Supplementary. This sum was presented in the National Assembly via Supplementary Paper № 4/2014. However, it was not approved by the National Assembly. An examination of the transactions related to this sum revealed that they were all Capital Inflows on Foreign Funded Projects, which had not been brought to account.

Ministry	Amount \$'000
Ministry of Public Works	804,279
Ministry of Housing & Water	173,887
Ministry of Agriculture	77,668
Ministry of Home Affairs	41,592
Ministry of Tourism, Industry & Commerce	22,395
Total	1,119,821

Ministry's Response: The Ministry of Finance explained that all Supplementary allotment will be taken to Parliament to be laid in the National Assembly.

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

35. Expenditure in respect of those services, which by Law are directly charged upon the Consolidated Fund, otherwise known as Statutory Expenditure as shown on page 2/23, 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 2014 \$'000	Employment Overhead Expenses 2014 \$'000	Total Expenditure 2014 \$'000	Total Expenditure 2013 \$'000
Ministries and Departments	464,680	169,238	633,918	797,832
Pensions and Gratuities	3,234,360	0	3,234,360	3,077,000
Payments to Dependent's Pension Fund	42,804	0	42,804	42,804
Public Debt:				
Internal Principal	35,478	0	35,478	1,010,371
Internal Interest	1,544,927	0	1,544,927	1,748,862
External Principal	4,895,996	0	4,895,996	4,127,792
External Interest	3,281,672	0	3,281,672	2,866,723
Total	13,499,917	169,238	13,669,155	13,671,384

36. 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 2/23 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 2014.

RECEIPTS AND PAYMENTS OF THE CONTINGENCIES FUND

37. 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....”.

38. 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.

39. According to the Statement of Receipts and Payments of the Contingencies Fund as shown on pages 2/24 to 2/25 amounts totalling \$2.624 billion were drawn from the Fund by way of forty-six advances. Previous reports highlighted instances where the criteria were not fully met for the granting of some advances, however, it has been observed that there has been closer monitoring of advances issued out of the Contingencies Fund resulting in only nine advances totalling \$961.878M listed below not meeting the criteria.

Ministry/Region	CF №.	Particulars	Amount \$'000
Agency 48: Ministry of Labour – Programme 483– Labour Administration	3/2014	To complete extension works to the Labour Department Building - Brickdam (Phase 2)	2,000
Agency 51: Ministry of Home Affairs – Programme 511– Secretariat Services	6/2014	To meet expenses for the completion of the entire Citizen Security Work Programme	18,488
Agency 51: Ministry of Home Affairs	8/2014	Construction of the floating Mobile Unit for the Guyana Police Force has been completed. The Unit now needs to be equipped with the necessary items to make it operational and the fund available is adequate to facilitate the procurement of these items.	16,300

Ministry/Region	CF №.	Particulars	Amount \$'000
Agency 51: Ministry of Home Affairs – Programme 512– Guyana Police Force	15/2014	Funds allocated under this line item were inadequate to meet expenditure for the operation of the Automated Fingerprint Information System that came on stream in July, 2014.	26,272
Agency 53: Guyana Defence Force – Programme 531– Defence and Security Support	17/2014	To purchase Security, Medical and Military kits for the Force.	120,000
Agency 80: Region №. 10 - Programme 804 - Health Services	27/2014	The approved provision was inadequate to meet this current expenditure	15,028
Agency 21: Ministry of Agriculture – Programme 211– Ministry Administration	30/2014	Increase expenditure for the maintenance of drainage and irrigation works, fuel & lubricants, operation, monitoring and security of NDIA equipment and machinery due to the intensity of NDIA work programme and preparation for the anticipated year end rains and payment of liabilities for the operation & security of NDIA pumps.	406,505
Agency 21: Ministry of Agriculture – Programme 211– Ministry Administration	33/2014	Government of Guyana's Counterpart Financing of the Rural Enterprise and Agricultural Development	10,203
Agency 31: Ministry of Public Works – Programme 312– Public Works	39/2014	To facilitate payment for 30.7 km Road Works from Vreed-en-Hoop to Hydronie - West Coast Demerara	347,082
Total			961,878

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. (2014/04)

40. In addition, an examination of the Statements of Receipts and Payments of the Contingencies Fund as at 31 December 2014 revealed that amounts totalling \$3.240 billion represented uncleared Contingencies Fund advances. Included in this amount are amounts totalling \$2.624 billion, \$536.041M and \$79.619M representing advances that were not passed by the National Assembly for years 2014, 2012 and 2011 respectively as shown below:

Warrant №	Date of Warrant	Ministry/ Department/ Region	Amount G\$'000
1/2014	18.06.2014	Ministry of Health	2,768
2/2014	04.08.2014	Ministry of Health	48,907
3/2014	07.08.2014	Ministry of Labour, H/Services & SS	2,000
4/2014	02.09.2014	Ministry of Finance	48,984
5/2014	01.09.2014	Office of the Prime Minister	60,000
6/2014	01.07.2014	Ministry of Home Affairs	18,488
7/2014	01.09.2014	Ministry of Foreign Affairs	7,280
8/2014	07.10.2014	Ministry of Home Affairs	16,300
9/2014	07.10..2014	Public Service Ministry	215,520
10/2014	17.10.2014	Ministry of Health	400,275
11/2014	03.11.2014	Ministry of Foreign Affairs	41,600
12/2014	07.11.2014	Ministry of Amerindian Affairs	23,800
13/2014	07.11.2014	Ministry of Home Affairs	47,320
14/2014	07.11.2014	Ministry of Home Affairs	18,596
15/2014	07.11.2014	Ministry of Home Affairs	26,272
16/2014	07.11.2014	Ministry of Home Affairs	35,000
17/2014	07.11.2014	Guyana Defence Force	120,000
18/2014	10.10.2014	Region №. 4 - Demerara/Mahaica	9,131
19/2014	10.10.2014	Region №.4 - Demerara/Mahaica	55,911
20/2014	10.10.2014	Region №.4 - Demerara/Mahaica	13,603
21/2014	10.10.2014	Region№. 5 - Mahaica/Berbice	1,308
22/2014	28.08.2014	Region №.5 - Mahaica/Berbice	25,607
23/2014	07.11.2014	Region №.5 - Mahaica/Berbice	1,416
24/2014	07.10.2014	Region №.5 - Mahaica/Berbice	1,402
25/2014	09.10.2014	Region №.5 - Mahaica/Berbice	1,207
26/2014	07.10.2014	Region №.7 - Cuyuni/Mazaruni	26,600

Warrant №	Date of Warrant	Ministry/ Department/ Region	Amount G\$'000
27/2014	27.10.2014	Region №.10 – Upper Demerara/Upper Berbice	15,028
28/2014	07.11.2014	Office of the President	32,400
29/2014	07.11.2014	Ministry of Agriculture	72,953
30/2014	12.12.2014	Ministry of Agriculture	406,505
31/2014	31.12.2014	Ministry of Finance	278,282
32/2014	29.12.2014	Ministry of Culture, Youth & Sports	43,774
33/2014	08.12.2014	Ministry of Agriculture	10,203
34/2014	08.12.2014	Region №.2 - Pomeroun/Supenaam	2,440
35/2014	09.12.2014	Region №.3 - Essequibo Islands/West Demerara	22,392
36/2014	09.12.2014	Region №.3 - Essequibo Islands/West Demerara	7,284
37/2014	02.12.2014	Ministry of Labour, H/Services & SS	13,581
38/2014	25.11.2014	Region №.5 - Mahaica/Berbice	2,158
39/2014	31.10.2014	Ministry of Public Works and Com	347,082
40/2014	22.12.2014	Region №.6 - East Berbice/Corentyne	34,351
41/2014	23.12.2014	Region №.6 - East Berbice/Corentyne	11,818
42/2014	31.12.2014	Region №.2 - Pomeroun/Supenaam	4,619
43/2014	31.12.2014	Region №.2 - Pomeroun/Supenaam	4,610
44/2014	31.12.2014	Region №.2 - Pomeroun/Supenaam	1,318
45/2014	31.12.2014	Region №.2 - Pomeroun/Supenaam	34,506
46/2014	31.12.2014	Region №.2 - Pomeroun/Supenaam	9,343
Total unclear Advances for 2014			2,623,941
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 - Pomeroun/Supenaam	7,622
14/2012	03.09.2012	Region №.2 - Pomeroun/Supenaam	2,193
15/2012	03.09.2012	Region №.2 - Pomeroun/Supenaam	28,954
16/2012	03.09.2012	Region №.2 - Pomeroun/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
30/2012	23.11.2012	Ministry of Home Affairs	45,000
Total unclear Advances for 2012			536,041
39	25.10.2011	Ministry of Home Affairs	6,525
41	28.10.2011	Office of the President	25,500

Warrant №	Date of Warrant	Ministry/ Department/ Region	Amount G\$'000
47	11.10.2011	Office of the President	18,494
79	25.12.2011	Ministry of Health	29,100
Total unclear Advances for 2011			79,619
Total unclear Advances as at 31 December 2014			3,239,601

41. It should be noted that all Contingencies Fund advances in relation to 2014 were not cleared by the National Assembly.

Ministry's Response: The Ministry of Finance explained that all Contingencies Fund advances will be taken to Parliament to be laid in the National Assembly.

42. 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 2/24 to 2/25 properly presents the Receipts and Payments of the Contingencies Fund for the year ended 31 December 2014.

FINANCIAL REPORTS OF THE DEPOSIT FUNDS

43. Section 42 of the FMA Act states that the Minister may 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 totalling \$218.642M were received during the year and were paid directly into the Consolidated Fund (Account № 407), while related payments were also effected directly from that Fund utilizing the relevant deposit fund ledger accounts. Quarterly reconciliation was conducted and balances monitored. The Financial Report of the Deposit Fund for the year ended 31 December 2014 is shown on page 2/26.

44. In addition, the old Deposit Account № 401, from which amounts totalling \$1.955 billion and \$55M were transferred to the new Consolidated account in 2006 and 2010 respectively, reflected a Nil balance in 2012 and closed as at 31 December 2013. However, we were unable to determine the details of that amounts transferred from this account due to a gap of fourteen years in financial reporting covering the period 1982 to 1995, and the Ledgers relating to the fund not being written up since September 1987. As such, the amounts recorded as deposits and transferred from this account were based on submissions by Ministries, Departments and Regions.

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

45. The Audit Office was also unable to verify the accuracy of \$1.253 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 2009, 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.

Recommendation: The Audit Office once again recommends that the Head of Budget Agencies take urgent steps to have these entities bring their accounts up to date and submit same for audit examination. (2014/05)

46. Pages 2/26 shows the report submitted to account for the amounts received and paid and classified/ recorded as deposits by the Ministry of Finance.

47. 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 \$12.760 billion representing advances outstanding as at 31 December 2014 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 2014 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.

Recommendation: The Audit Office recommends that the Ministry makes a concerted effort to reconcile the advances granted prior to 2004 and to submit the results for audit scrutiny. (2014/06)

48. In view of the foregoing observations, I am unable to form an opinion whether the schedule as shown on page 2/26 properly presents the Deposit Fund as at 31 December 2014.

CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT

49. 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.

50. The Statement of Current Assets and Liabilities of the Government for the year ended 31 December 2014, is summarised as follows:

	2014 \$M	2014 \$M
<u>Current Assets</u>		
Central Government Accounts	(9,097)	
LIS 11 Bank Account	278	
WSG Bank A/c - Loan	103	
Cash at Bank of Guyana in respect of special accounts (2000 Series)	14,178	
Cash at Bank of Guyana in respect of Redemption of Treasury Bills Account	0	
		5,462
<u>Less: Current Liabilities</u>		
Treasury Bills		
90 days	6,969	
182 & 365 days	65,671	
	72,640	
Sugar Industry Welfare, Labour, Rehabilitation & Price Stabilisation Funds	1,253	
Miscellaneous Deposits	4,937	
Dependants' Pension Fund and Sugar Industry Welfare Committee	704	79,534
Net Current Liability		74,072

51. The sum of negative \$9.097 billion 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 №	Description	Amount 2014 \$M	Amount 2013 \$M
407	Consolidated Fund (New) (Cash book balance)	(47,263)	(21,481)
400	“ “ (Old)	(46,776)	(46,771)
3001	Non-Sub Accounting Min/Dept	1,126	648
-	Other Ministries/Departments' Accounts	18,674	18,457
969	Monetary Sterilisation Account	65,142	84,665
	Total	(9,097)	35,518

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 to bring closure to this matter.

Recommendation: The Audit Office recommends that the Ministry of Finance conduct a review to facilitate the transfer of these balances to the Consolidated Fund Account. (2014/07)

52. 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 \$1.126 billion at the end of 2014. The funds in this account included the unspent amounts from Ministries, Departments and Regions that had not been paid over to the Consolidated Fund over the years.

53. 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 \$65.142 billion as at 31 December 2014. However, the related balance in the Statement of Public Debt was stated as \$65.671 billion, resulting in a difference of \$529M. This difference represents unpaid discounts to the Bank of Guyana. Included in this difference were unexplained debits totalling \$669.696M and credits totalling \$140.341M for which no documents were provided.

Ministry's Response: The Ministry of Finance indicated that the difference of \$1.746 billion represents unpaid discounts to the Bank of Guyana by the Government of Guyana of \$1.298 billion for 2013, \$141M for the year 2006 to 2009 and the remainder of \$388M represents a cumulative balance for the years 1994 to 2003.

Recommendation: The Audit Office recommends that the Ministry of Finance take immediate action to have the Ministry's records reconciled with that of the Bank of Guyana, with a view of having the difference resolved. (2014/08)

54. In view of the foregoing observations, I am unable to form an opinion whether the statement as shown on page 2/27 properly presents the Current Assets and Liabilities as at 31 December 2014.

55. It should be noted that the Government continues to operate on a cash basis and has not adopted or implemented the International Public Sector Accounting Standards (IPSAS). These standards requires accrual basis of accounting with full consolidation of all Government agencies, including Public Enterprises and Statutory Bodies which are reliant on the state for assistance, to present a full and true financial position of the Government. The implementation of these Standards will enhance the quality, consistency and transparency of Public Sector Financial reporting leading to better informed assessments of the resource allocation decisions made by Government, thereby increasing transparency and accountability. Despite my previous recommendation, the Government has failed to implement this “best practice” in financial reporting and stewardship of public finances.

STATEMENT OF THE PUBLIC DEBT

56. In accordance with Article 221 of the Constitution, the Public Debt of Guyana and the servicing of that Debt are a direct charge on the Consolidated Fund. In addition, Section 3(1) of the External Loans Act, Chapter 74:08 of the Laws of Guyana, as amended by Order № 31 of 1991, authorises the Government to raise loans outside of Guyana not exceeding \$400 billion. Section 3(6) of the said Act also requires all agreements relating to such loans to be laid before the National Assembly as soon as practicable after the execution of such agreements. During 2014, six loans agreements were entered into, which amounted to \$43.332 billion. However, none of the loans were laid in the National Assembly during 2014. Nevertheless, five loans totalling \$20.584 billion and their related agreements were laid in the National Assembly during the year 2015. See table below:

No	Date of Agreement	Loan Ref.	Donor Agency	Description of Loan	Currency	Amount \$'000	Amount G\$'000
1	10.10.2014	5473-GY	IDA	Secondary Education Improvement Project	SDR	6,500	1,909,592
2	10.10.2014	5474-GY	IDA	Flood Risk Management Project	SDR	7,700	2,262,132
3	14.04.2014	8 SFR-OR-GUY	CDB	Sea and River Defence Resilience Project	USD	25,000	5,162,500
4	10.10.2014	3238-OC-GY and 3239-BL-GY	IDB	Power Utility Upgrade Program	USD	37,642	7,773,073
5	10.10.2014	3242-OC-GY and 3243-BL-GY	IDB	Water Supply and Sanitation Infrastructure Improvement Program	USD	16,838	3,477,047
Total							20,584,344

57. The following loan was yet to be laid in the National Assembly:

No	Date of Agreement	Loan Ref.	Donor Agency	Description of Loan	Currency	Amount \$'000	Amount G\$'000
1	01.01.2014	SA-144592	Venezuela	To supply crude oil, refined products and LPG up to 5,200 barrels per day, on Monthly basis.	USD	110,157	22,747,421
							22,747,421

Ministry's Response: The Ministry of Finance explained that this loan will be taken to Parliament to be laid in the National Assembly.

Recommendation: The Audit Office recommends that all loan agreements be laid in the National Assembly in a timely manner. (2014/09)

58. 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. It should be noted that to date this account was not computerised.

Ministry's Response: The Ministry of Finance indicated that efforts are being made to ensure that the system for recording and accounting for all Public Debt is fully computerised.

Recommendation: The Audit Office recommends that the Ministry of Finance should take steps to have the Public Debt system fully computerised, and carry out monthly reconciliation of its records with those of the Debt Management Division. (2014/10)

59. Compensation agreements were entered into between the Bolivarian Republic of Venezuela and the Cooperative Republic of Guyana that provided for the cancellation of the oil debt in compensation for white rice and paddy under the Guyana/Venezuela Rice Trade Agreements. According to the agreement, the Guyana Rice Development Board (GRDB) would supply rice and paddy to the Bolivarian Republic of Venezuela. During 2014, there were cancellations in relation to the 2012 and 2013 shipments as shown in the table below.

No	Date laid in National Assembly	Donor Agency	Amount US\$'000	Exchange Rate	Amount G\$'000
1	9 July 2015	Venezuela	55,453	206.5	11,451,045
2	9 July 2015	Venezuela	69,011	206.5	14,250,772
Total			124,464		25,701,817

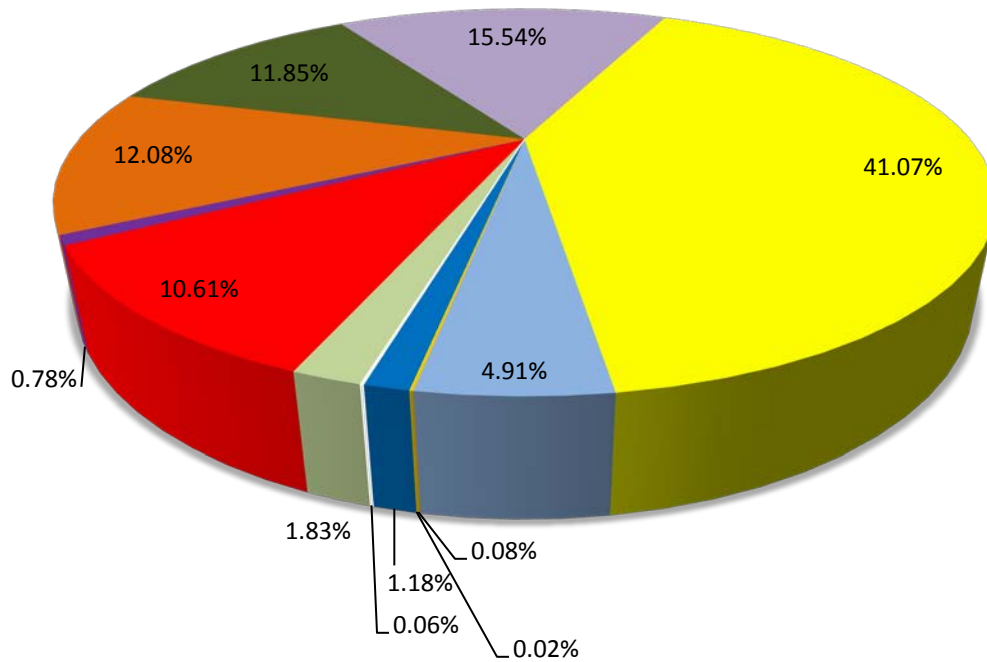
60. The reported Public Debt as shown on pages 2/33 to 2/56 as at 31 December 2014 (i.e. debts which are required to be serviced out of the Consolidated Fund only and which do not include those of Bank of Guyana and parastatal entities) is summarised below:

Description	External G\$'000	Internal G\$'000	Total 2014 G\$'000	Total 2013 G\$'000
Unfunded	244,531,888	38,571,800	283,103,688	281,686,828
Funded	0	3,898,537	3,898,537	3,898,537
Treasury Bills (90 days)	0	6,997,450	6,997,450	7,997,050
(182 & 365 days)	0	67,148,100	67,148,100	86,491,700
Total	244,531,888	116,615,887	361,147,775	380,074,115

61. As can be noted, the total Public Debt stood at G\$361.148 billion or the equivalent of US\$1.749 billion at the end of 2014, as compared with G\$380.074 billion or US\$1.843 billion at the end of 2013, representing a decrease of G\$18.926 billion or US\$92M at the end of 2014. This decrease was mainly due to (a) the debt compensation of US\$124.464M, (b) repayments totalling US\$23.709M and (c) movement of exchange rate from \$206.25 to \$206.5. Expressed as a factor of Current Revenue (\$146.014 billion), the total Public Debt at the end of 2014 was 2.5 times current revenue, compared with a factor of 2.8 at the end of 2013 and 3.02 at the end of 2012.

62. Except for any adjustments, which might have been shown to be necessary as a result of the observations contained in the above paragraph, in my opinion, the statement as shown pages 2/33 to 2/56 properly presents the Schedule of Public Debt for the year ended 31 December 2014.

PUBLIC DEBT- EXTERNAL LOANS



Bulgaria	IDA	USAID	India	China	IFAD	CDB	NPC	Venezuela	IDB	CDF	Others	Total
0.02%	1.18%	0.06%	1.83%	10.61%	0.78%	12.08%	11.85%	15.54%	41.07%	0.08%	4.91%	100%
\$56M	\$2.881B	\$149M	\$4.467B	\$25.941B	\$1.897B	\$29.551B	\$28.974B	\$37.990B	\$100.429B	\$192M	\$12.006B	244.532B

Figure 3

STATEMENT OF CONTINGENT LIABILITIES

63. The FMA Act defines a contingent liability as “a future commitment, usually to spend public moneys, which is dependent upon the happening of a specified event or the materialisation of a specified circumstance”. The following table shows the Contingent Liabilities of the Government, as at 31 December 2014:

Name of Government Agency	Lender	Outstanding Liability 2014 US\$	Outstanding Liability 2013 US\$	Outstanding Liability 2012 US\$	Outstanding Liability 2011 US\$	Outstanding Liability 2010 US\$
Guyana Transport Services Ltd.	Bank of India	46,974	47,777	52,929	54,360	63,091
Guyana Telecommunications Corporation	ITT World Comm. Inc.	191,807	191,807	191,807	191,807	191,807
Total		238,781	239,584	244,736	246,167	254,898

64. The Ministry of Finance had still not taken steps to have the above liabilities totalling US\$238,781 transferred to the Public Debt, in view of the fact that the entities were no longer in existence.

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 the necessary steps expeditiously so as to determine a way forward. (2014/11)

65. In view of the foregoing observations, I am unable to form an opinion whether the statement as shown on page 2/57 properly presents the Contingent Liabilities as at 31 December 2014.

ISSUANCE AND EXTINGUISHMENT OF LOANS

66. No schedule was submitted for audit in accordance with Section 70 (1) of the Fiscal Management and Accountability Act 2003.

SCHEDULE OF GOVERNMENT GUARANTEES

67. Section 71(1) of the FMA Act states that the Minister shall, within the annual Consolidated Financial Statements, certify and issue an official schedule of Government Guarantees. The Schedule of Government Guarantees as shown on page 2/59 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.

68. The Government had guaranteed 100% of the borrowings of Guyana Transport Services Ltd and the Guyana Telecommunications Corporation. These entities are no longer in existence and therefore the responsibility to discharge liability totalling US\$238,781 rest 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 2014:

Name of Government Agency	Lender	Outstanding Liability 2014 US\$	Outstanding Liability 2013 US\$	Outstanding Liability 2012 US\$	Outstanding Liability 2011 US\$	Outstanding Liability 2010 US\$
Guyana Transport Services Ltd.	Bank of India	46,974	47,777	52,929	54,360	63,091
Guyana Telecommunications Corporation	ITT World Comm. Inc.	191,807	191,807	191,807	191,807	191,807
Total		238,781	239,584	244,736	246,167	254,898

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. (2014/12)

69. In view of the foregoing observation, I am unable to form an opinion whether the schedule as shown on page 2/58 properly presents the Government Guarantees as at 31 December 2014.

APPROPRIATION ACCOUNTS OF HEADS OF BUDGET AGENCIES

70. The Appropriation Accounts of Heads of Budget Agencies for the year ended 31 December 2014 in respect of the current and capital appropriation for which they were responsible, are shown on pages 2/59 to 2/248. 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

71. The Statements of Receipts and Disbursements by Heads of Budget Agencies for the year ended 31 December 2014 are shown on pages 2/249 to 2/266. These statements are also subject to the comments dealing with the accounts of Ministries/Departments/Regions under the relevant sections of this Report.

EXTRA-BUDGETARY FUNDS

72. No Statement was provided to verify Extra-Budgetary Funds in accordance with Section 39 of the FMA Act during the period under review.

FINANCIAL REPORT OF OTHER ACCOUNTS APPROVED BY THE MINISTER

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

74. The Audit Office wishes to express its gratitude for the co-operation given to its officers during the course of the audit.

AGENCY 01
OFFICE OF THE PRESIDENT

Prior year matters, which have not been resolved

Current Expenditure

75. The sum of \$847.580M was allocated for Subsidies and Contributions to Local Organisations for the period under review. Of this amount, the sum of \$554.549M was released to six statutory entities that are under the control of the Office of the President and are subject to separate financial reporting and audit. The table below summarises the status of related audit reporting, including details on the progress of outstanding audits. As can be noted, some of these entities were still to have their reports laid in the National Assembly at the time of reporting, as detailed in the table below. Evidence was seen where the Head of budget Agency had written to the Clerk of the National Assembly on 4 August 2015, seeking to have the audited reports of these entities be tabled in the National Assembly.

Entity	Current Amount \$'000	Year of Last Audit Report	Years Laid in National Assembly	Remarks
Guyana Office for Investment	119,781	2013	1994 – 2012	Audit for 2014 in progress.
Guyana Energy Agency	73,500	2013	1998 – 2012	Audit for 2014 in progress.
Institute of Applied Science & Technology	122,584	2011	1994 – 2009	Audit for 2012 to be finalised. Audits for 2013 & 2014 are in progress.
National Communications Network	81,761	2012	2004 – 2011	Audits for 2013 & 2014 to be finalised.
Government Information Agency	139,801	2008	None	Audits for 2009 – 2011 to be finalised. Audit for 2012 in progress & to plan audits for 2013 & 2014.
Integrity Commission	17,122	2013	1997 - 2012	Audit for 2014 in progress.
Total	554,549			

Office's Response: The Administration of the Office of the President (Ministry of Presidency) has been making every effort to have these accounts laid before the National Assembly.

Recommendation: The Audit Office recommends that the Head of Budget Agency follow up with the Clerk of the National Assembly the status of this matter. (2014/13)

Capital Expenditure

76. In 2010, an amount of \$846.451M was voted for the Lethem to Providence E-Government Project and the Appropriation Account for the year reflected that the full amount was expended in that year. Notwithstanding this, 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.

77. The expenditure from the sum of \$777.635M, as at 31 December 2012, was \$745.335M, as a result of expenditure totalling \$241.551M, \$434.075M and \$69.709M that were expended in the respective years 2010, 2011 and 2012. Amounts totalling \$170M were also paid into the E-Government project's escrow account during 2012, which resulted in a closing balance as at 31 December 2012 of \$202.300M. In the year 2013, amounts totalling \$97.269M were expended, leaving a balance of \$105.031M as at December 2013.

78. During 2014, amounts totaling \$129.589M were also paid into the E-Government project's escrow account, giving a closing balance \$234.620M. In the year 2014, amounts totalling \$133.900M were expended, resulting in a closing balance as at 31 December 2014 of \$100.720M. The following are details of the payments made in 2014:

Description	Amount \$'000
Video surveillance camera	77,074
Fusion splicer	21,556
Construction of guard huts	14,364
Electrical works to Repeater Stations	9,336
Security services	6,425
Repair to Fibre Optic Cable – Providence E.B.D. to Linden	4,527
Miscellaneous	600
Bank charges	18
Total	133,900

79. Amounts totalling \$18.090 billion were budgeted for the years 2009 to 2014, whilst the sums of \$353.549M and \$170.000M were issued as Contingency Fund Advances in 2009 and 2012, respectively, giving a total sum of \$18.613 billion available for the said period. The sum of \$11.132 billion was expended to date as shown below, with amounts totalling \$889.385M, relating to 2014. The total sum was expended on the laying of fibre optic cable, construction of repeater stations, and acquisition of equipment, among others. At the time of reporting in September 2015, the Project was put on hold; whilst, the Head was sent on leave to facilitate an investigation.

Years	Budgeted \$'000	Contingency Fund Advance/Supplementary \$'000	Revised Budget \$'000	Amounts Expended \$'000
2009	Nil	353,549	353,549	353,549
2010	1,686,451	Nil	1,686,451	846,451
2011	4,347,000	Nil	4,347,000	2,947,200
2012	6,580,000	170,000	6,750,000	3,529,967
2013	4,586,901	Nil	4,586,901	2,565,587
2014	889,385	Nil	889,385	889,385
Total	18,089,737	523,549	18,613,286	11,132,139

80. As was previously reported an independent assessment was done and it was reported that damages occurred at various locations within the project area due to poor installation and handling by contractors, washing away of interior roads and during the four-lane expansion road project.

Office's Response: The Administration of the Office of the President (Ministry of Presidency) acknowledged the audit findings.

81. The sum of \$889.385M was expended in 2014 for the (i) installation and commissioning of wireless and terrestrial networking system from Moleson Creek to Anna Regina; (ii) continuation of One Laptop per Family (OLPF) programme; and (iii) purchase of equipment.

82. Included in the total expenditure of \$889.385M was the sum of \$116.422M paid over to the E-Government project through two cheques, while the sum of \$772.963M was paid as 30% advance to a foreign supplier for training, supply and installation of equipment at twenty-three Long Term Evolution (LTE) site.

83. Of the twenty-seven thousand laptops which were received in 2013, nine thousand, one hundred and seventy-two of these were issued in 2013, while the damaged and defected, totalling four thousand, six hundred and sixty was repaired and restocked in 2014. During 2014, fifteen thousand, four hundred and four were issued leaving a balance of two thousand, four hundred and twenty-four. In addition, a police report was still being awaited in relation to the one hundred and three stolen laptops previously reported.

84. As was previously reported, the sum of \$214.393M was released through Inter-Departmental Allocation Warrants (IDAW) to the Ministry of Amerindian Affairs for the construction of Information Technology Hubs in one hundred Amerindian Communities in Regions 1, 7, 8 and 9. The related funds were deposited into the Amerindian Purposes Fund in January 2014 and up to 31 August 2014, a sum of \$71.962M was expended in the construction of eighty-nine hubs and purchases of tools, while as at June 2015, an additional nine hubs were completed giving a total of ninety-eight hubs constructed in ninety-eight Villages at the cost of \$120.875M leaving a balance of \$93.518M, which was retained in the Amerindian Purposes Fund Account.

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

Current Expenditure

85. According to in the Current Estimates for 2014, the sum of \$1.336 billion was submitted to Parliament for approval. However, there was a budget cut and funds were not approved by Parliament for Programme 011 - Administrative Services for year 2014. Approval was subsequently granted for the restorations of the budget cuts in the sum of \$1.336 billion vide Cabinet Decision dated 10 November 2014. As at 31 December 2014, amounts totalling \$1.283 billion were expended, as shown below.

Project Code	Titles	Current Estimate \$'000	Current Approved Budget \$'000	Cabinet Restored Amount \$'000	Actual Expenditure \$'000
6111-6117	Wages and Salaries	71,601	0	71,601	70,412
6131-6134	Overhead Expenses	4,652	0	4,652	4,565
6221-6224	Materials, Equipment & Supplies	9,790	0	9,790	9,790
6231	Fuel & Lubricants	46,000	0	46,000	46,000
6241-6243	Rental & Maintenance of Buildings	30,969	0	30,969	28,515
6251-6255	Maintenance of Infrastructure	3,000	0	3,000	3,000
6261-6265	Transport, Travel & Postage	24,705	0	24,705	24,703
6271-6273	Utility Charges	192,032	0	192,032	150,535
6281-6284	Other Goods & Services Purchased	93,899	0	93,899	86,251
6291-6294	Other Operating Expenses	11,700	0	11,700	11,700
6321-6322	Subsidies and Contributions to Local Organisations	847,580	0	847,580	847,580
Total		1,335,928	0	1,335,928	1,283,051

Stores and Other Public Property

86. Circularized instructions and Section 20 of the Stores Regulation (1993), require that 'log books in Form 17 shall be maintained for all motor vehicles, plant, machinery and equipment, except motor vehicles assigned to Ministers of the Government, holders of Constitutional offices and persons of similar status'. Audit examination of the Office's vehicles listing revealed that there are one hundred and twenty six vehicles, of which thirty were unserviceable. However, log books for vehicles that required such record were not presented for audit examination for the period under review. As such, it could not be ascertained whether all journeys undertaken were authorised and were in the public interest.

Office's Response: The Administration of the Office of the President (Ministry of Presidency) is currently putting steps in place to have this issue resolve.

Recommendation: The Audit Office recommends that the Head of Budget Agency make a special effort to comply with the Stores Regulations with regards to the maintenance of log books. (2014/14)

Other Matters

Warrants Received

87. The Office received twenty-four warrants totalling \$875.005M, of which sums totalling \$871.209M were expended for the period under review, as shown below:

Ministry/Department	No. of Warrants	Amount Issued \$'000	Amount Expended \$'000	Unspent Amount \$'000
Public Service Ministry	10	652,200	652,013	187
Min. of Finance	12	117,305	117,304	1
Min. of Tourism, Industry & Commerce	1	100,000	100,000	0
Min. of Culture, Youth & Sports	1	5,500	1,892	3,608
Total	24	875,005	871,209	3,796

88. With regards to the Public Service Ministry, ten warrants totalling \$652.200M were received for payment of emolument to the student affairs officer in Cuba, tuition fees, stipend, accommodation, airfare, maintenance and book allowances for 700 Guyanese students studying in Cuba, and other Guyana sponsored students who are pursuing studies in various countries overseas. At the time of reporting in September 2015, the payments relating to the Warrants were being investigated by the Audit Office and the Guyana Police Force and a report will be issued upon completion of the investigation.

89. The warrant received from the Ministry of Tourism, Industry & Commerce in the sum of \$100M was for the construction of a Rice Cereal Plant at Anna Regina, Region No. 2. The full amount was paid to the Institute of Applied Science and Technology in January 2015 for the construction of the plant. The works consisted of construction of building, bridges, fence and security huts; and purchase of office furniture, computers, plant and machinery. As at 31 August 2015, the sum of \$53.669M was expended as follows:

Description	Amount Expended \$'000
Construction of factory building	44,147
Supply of computers & furnishing	6,233
Construction of bridges	3,289
Total	53,669

90. The difference of \$46.331M was verified as being retained in the Agency's bank account. However, it was explained that the sum is committed for the construction of a chain link fence, acquisition of the Rice Cereal Machine, and the payment for variation works.

Capital Expenditure

91. According to the Capital Estimates for 2014, the sum of \$3.847 billion was submitted to Parliament for approval. However, there was a budget cut and funds were not approved by Parliament under the capital programme for the year. However, approval was granted for the restoration of the budget cuts in the sum of \$3.905 billion; vide Cabinet Decision dated 10 November 2014. As at 31 December 2014, amounts totalling \$1.257 billion were expended, as shown below.

Project Code	Titles	Capital Estimate \$'000	Capital Approved Budget \$'000	Cabinet Restored Amount \$'000	Actual Expenditure \$'000
1200200	Office and Residence of the President	50,000	0	34,798	34,798
1212000	Information Communication Technology	3,463,901	0	889,385	889,385
1700100	Minor Works	95,000	0	95,000	95,000
2400100	Land Transport	50,500	0	50,324	50,324
2500100	Purchase of Equipment	25,000	0	25,000	25,000
2605200	Civil Defence Commission	24,000	0	24,000	24,000
3400200	Guyana Office for Investment	10,000	0	10,000	10,000
3400700	Government Information Agency	8,000	0	8,000	8,000
3400800	Guyana Energy Agency	10,000	0	10,000	10,000
4502100	National Communication Network	60,500	0	60,500	60,500
4502300	Institute of Applied Science and Technology	50,000	0	50,000	50,000
Total		3,846,901	0	1,257,007	1,257,007

Account Area - Office and Residence of the President

92. The sum of \$50M was approved for the rehabilitation of buildings and upgrading of electrical system at the office and residence of the President. As at 31 December 2014, amounts totalling \$34.798M were expended on the following.

Description	Contract Sum \$'000	Amount Expended \$'000
Rehabilitation of Electrical System at Office of the President	25,552	10,350
Works at southern side of OP Compound	3,718	3,718
Works at Sports Clinic at Castellani Pool	3,636	3,636
Carpentry and painting at State House	10,357	10,357
Works to Lobby, Ceiling & Eastern Wall at State House	2,969	2,969
Works to Barrack Room and Ablution Facility at State House	1,949	1,949
Works at Castellani Villas	1,819	1,819
Total	50,000	34,798

93. With regards to rehabilitation works conducted at Office of the President and State House, the full contract sums were paid with the exception of the rehabilitation of the electrical system at the Office of the President. The contract for the electrical system was awarded by the National Procurement and Tender Administration Board in the sum of \$25.552M and as at 31 December 2014 amounts totalling \$10.350M were paid to the contractor for works completed. In July 2015, the sum of \$14.022M was paid, leaving an outstanding amount of \$1.180M to be paid.

Account Area – Land Transport

94. An amount of \$50M was budgeted in 2014 for the purchase of vehicles. Tender Board procedures were followed for the purchase of the vehicles. As at 31 December 2014, the full amount was expended on the purchase of twenty-two vehicles, which were verified and properly brought to account. The table below gives details of the vehicles purchased, as follows:

Type of vehicle	No. of Vehicles	Cost \$'000	Location
Toyota Crown	3	5,938	State House (2) & Work Shop (1)
Toyota Prado	1	6,126	Ministry of Public Infrastructure
Toyota Harrier	1		Castellani House
Toyota Land Cruiser	1	2,178	OP Compound
Toyota Camry	1	939	OP Compound
Toyota Mark II	1	2,619	PM Residence
Toyota Mark II	1		OP Compound
Toyota Mark II	1		PM Residence
Toyota Mark II	1		OP Compound
Toyota Caldina	1	6,698	OP Compound
Toyota Caldina	1		OP Compound
Toyota Caldina	1		OP Compound
Toyota Caldina	1		OP Compound
Toyota Corolla	1		OP Compound
Toyota Carina	1		OP Compound
Toyota Carina	1		OP Compound
Toyota Carina	1		OP Compound
Toyota Carina	1		State House
Toyota Prado	1		2,966
Lexus Sedan	1	22,869	OP Compound
Total	22	50,333	

Account Area – Purchase of Equipment

95. The sum of \$25M was approved for the purchase of scanners, binding machines, fax machines, security cameras, plotters, safes, bookshelves, tables, chairs, shredders, photocopier, projectors and screens. As at 31 December 2014, the full amount was expended on the following:

Description	Amount \$'000
Purchase of alarm security system, cameras, safe & studio kit	15,333
Purchase of furniture	4,571
Air conditioning units & generator	2,494
Printers, projectors, fax machines & shredders	1,484
Microwave, refrigerators, fans & network cable	1,118
Total	25,000

96. Tender Board procedures were adhered to for the items purchased which were received and properly brought to account.

Account Area – Go-Invest

97. It was observed that capital subvention in the sum of \$10M was transferred to Go-Invest for the period under review even though no funds were approved or restored by Cabinet. However, the sum of \$10M was released for the rehabilitation of building and purchase of furniture and equipment. As at 31 December 2014, amounts totalling \$6.865M were expended and the unspent amount of \$3.135M was refunded to the Office of the President on 30 January 2015. See details of the expenditure below.

Description	Amount \$'000
Purchase of air conditioning units	1,274
Rehabilitation, washing and painting of building	1,599
Purchase of computers and software	1,262
Purchase of office equipment	1,078
Purchase of office furniture	932
Purchase of flat screen televisions & DVD	569
Delivery cost & VAT	151
Total	6,865

98. The contract for the rehabilitation of the building was awarded to the lower of two bidders in the sum of \$803,733. As at 31 December 2014 the full amount was paid for works completed. The difference of \$795,267 was expended on the purchase of materials for washing and painting the building. In addition, Tender Board procedures were followed for the purchases and the items were verified and brought to account in the records of the Agency.

Account Area – Government Information Agency

99. The amount of \$8M was approved for the construction of building and purchase of equipment. As at 31 December 2014, the entire allocation was expended on the purchase of one photocopier, two camcorders, eleven microphones, twelve headphones and other equipment and the rehabilitation of storage facility. The items purchased were verified as having been received and were properly brought to account in the records of the Agency and the works were satisfactorily completed.

Account Area – Guyana Energy Agency

100. The sum of \$10M was allocated for the extension to GEA building, which entailed the construction of a one story structure as an extension to the northern section of the GEA office. The contract was awarded by the National Procurement & Tender Administration Board in the sum of \$10M with a start date of 3 November 2014 and a completion date of 2 March 2015. The works were completed and amounts totalling \$9.095M were paid and 5% retention of \$478,667 was retained until September 2015. In addition, amounts totalling \$425,950 were expended on painting of new offices, northern fence and razor wire; and installation of wash basin with cupboard and drain pipes. The works were completed and the expenditure was properly brought to account in the records of the Agency.

Account Area – National Communication Network

101. During the period under review, the sum of \$60.500M was provided for the construction of fence and guard hut, purchase of vehicle, media production and transmission improvement. As at 31 December 2014, amounts totalling \$49.200M were expended as shown in the table below. It should be noted that the unexpended balance of \$11.3M was still in the Agency's bank account instead of being refunded to the Consolidated Fund in accordance with Section 43 of the FMA Act.

Description	Amount \$'000
Purchase of Broadcast, Traffic System, Studio, Transmittal & Satellite Equipment	32,496
Minibus	6,000
Spare Modules for UPS	3,963
Drobo Storage System	3,087
Computers, Server & Network	1,841
Animated & Graphic Editing System	1,061
Camcorders	752
Total	49,200

102. National Procurement and Tender Administration Board approvals were seen for the purchases and the items, which were verified as having been received and properly brought to account in the records of the Agency.

Account Area – Institute of Applied Science and Technology

103. It was observed that capital subvention in the sum of \$50M was approved for IAST for the period under review, even though funds were not approved nor restored by Cabinet. However, the sum of \$50M was released for research and pilot project, which entailed the production of activated charcoal from coconut shell for mercury free recovery of gold. As at 31 December 2014, amounts totalling \$49.979M were expended on the following:

Description	Amount \$'000
Purchase of Vehicles & Fabricate & Install Roof Racks	15,903
Purchase of Consumables for Light Scattering Analyser	14,385
Purchase of Field Materials	7,808
Purchase of Stove, Cots, Goggles & Gas Cylinders	3,830
Ball Mill	2,700
Purchase of Computers, IPod, Camera & Stationery	1,428
Purchase of Diesel Generator	1,417
Purchase of Sluice Box & Cyanide Waste Tanks	1,349
4" Hydraulic Dredge Operator	1,159
Total	49,979

104. The National Procurement and Tender Administration Board approved the purchases, which were verified as having been received and properly brought to account in the records of the Institute.

AGENCY 02
OFFICE OF THE PRIME MINISTER

Prior year matter, which have not been resolved

Current Expenditure

105. The Office of the Prime Minister (OPM) disbursed \$215M under this accounting area as subsidies and contribution to four local organisations under its control. In 2013, the amount of \$1.135 billion was also disbursed to the said organisations. As shown in the table below, only the audit of the Guyana Power and Light is up to date. These organisations are required to have separate audit and reporting.

Local Organisation	Amount Disbursed \$'000	Last Audited	Report Laid in National Assembly	Remarks
Guyana Power & Light Inc.	-	2014	2012	Audit up to date.
Lethem Power Company	165,000	2012	2012	Audit in Progress for 2013. No financial statement for 2014.
Mahdia Power Company	20,000	2012	2011	Audit for 2013 is being finalised. No financial statement for 2014.
Port Kaituma Power & Light Company Inc.	20,000	2013	2012	Audit for 2014 is being finalised.
Matthews Ridge Power & Light	10,000	2014	2012	Audit up to date.
Total	215,000			

106. As can be noted from the table above, the audit of Lethem Power Company, Mahdia Power Company and Port Kaituma Power & Light Company Inc. was not up to date at the time of reporting. Nonetheless, it was noted that the Ministry took action to have all audit reports issued laid in the National Assembly.

Ministry's Response: The Head of the Budget Agency explained that the Ministry will continue to make efforts to ensure that the outstanding financial statements are submitted for audit and the audited reports are laid in a timely manner in the National Assembly.

Recommendation: The Audit Office recommends that the Office of the Prime Minister continue to ensure that the outstanding financial statements are submitted for audit and the audited reports laid in the National Assembly. (2014/15)

AGENCY 03
MINISTRY OF FINANCE

Programme 1- Ministry Administration

Current Revenue

107. The sum of \$31.474 billion represents current revenue estimated to be collected for the fiscal year 2014. Examination of the Statement of Receipts and Disbursements - Current revealed that total revenue actually collected and paid into the Consolidated Fund was \$8.581 billion. This represents a shortfall of 73% in actual collections when compared with the amounts estimated. Amounts estimated and collected under the various categories are as follows:

Description	Approved Estimates \$'000	Amount Collected and paid into Consol. Fund \$'000	(Under)/Over the Estimates \$'000
Stamp Duties:	<u>563,900</u>	<u>590,902</u>	<u>27,002</u>
Revenue Stamps	562,000	588,917	26,917
Cheques	1,900	1,985	85
Interest:	<u>2,300</u>	<u>2,399</u>	<u>99</u>
Other Loans and Advances	2,300	2,399	99
Dividends and Transfers:	<u>5,250,000</u>	<u>5,291,516</u>	<u>41,516</u>
Bank of Guyana Profits	5,040,000	5,091,516	51,516
Dividend from Non-Financial Institutions	210,000	200,000	(10,000)
Dividend from Equity Holdings	0	0	0
Miscellaneous:	<u>25,657,746</u>	<u>2,696,600</u>	<u>(22,961,146)</u>
Guyana R.E.D.D. Investment Fund	18,563,181	1,014,445	(17,548,736)
Sundries	7,010,065	1,665,677	(5,344,388)
Lottery Receipts	69,000	0	(69,000)
Pension Contributions – Seconded Officers	15,500	16,209	709
Pension Contributions – Legislators	0	269	269
Total	31,473,946	8,581,417	(22,892,529)

108. The amount of \$200M reflected as Dividends from Non-financial Institutions was received from the Guyana Oil Company as interim Dividends for the year 2014.

109. The sum of \$1.666 billion reflected as Sundries includes refunds of unspent balances in respect of Inter-Departmental Allocation Warrants issued and amounts collected for the sale of tender documents, gazettes and other publications that were received through the various Ministries, Departments and Regions.

Capital Revenue

110. In keeping with the cash basis of accounting, revenues must be recognised when it is received. However, significant differences were observed between the amounts shown as receipts in respect of external loans on the Statement of Public Debt and those recorded in the Statement of Receipts and Disbursements for the year 2014 as shown in the table below:

Lending Agency	Statement of Public Debt	Statement of Receipts & Disbursements	Difference
	\$'000	\$'000	\$'000
Caribbean Development Bank	1,968,978	1,974,860	(5,883)
Export-Import Bank of China	3,746,905	2,890,517	856,388
Inter-American Dev. Association (IDA)	479,161	327,403	151,758
Inter-American Dev. Bank (IDB)	5,417,321	5,345,865	71,456
Int'l Fund For Agricultural Dev. (IFAD)	133,965	123,834	10,131
Exim Bank of India	185,644	184,366	1,278
Caribbean Development Fund (CDF)	192,045	142,696	49,349
Other Project Loans - Venezuela	22,747,421	3,020,870	19,726,551
Total	34,871,438	14,010,411	20,861,027

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.

Recommendation: The Audit Office recommends that the Ministry monitors the projects closely to ensure that disbursements received are spent in keeping with the project agreements and are brought to account at the end of the year. (2014/16)

OTHER MATTERS

Privatised Companies

111. As mentioned in previous reports, the amounts of US\$2M and US\$900,000 remained outstanding from the sale of the Guyana Stores Ltd and the National Paints Company, respectively. The Guyana Stores Ltd was privatized in October, 2000 at a sale price of US\$6M while the National Paints Company was privatized in July, 1991 at a sale price of US\$1.150M. This matter is still engaging the attention of the Court.

Audit of the Accounts of the Guyana Lotteries Commission

112. The Government of Guyana and Canadian Bank Note Ltd (CBN) entered into an agreement establishing a Government Lottery which was organized and conducted under the provisions of the Government Lotteries Act, Chapter 80:07 of the Laws of Guyana. Under this agreement CBN is to pay Licence fees equivalent to 24% of gross revenue.

113. The Guyana Lotteries Commission established in August 1996 by a Cabinet Decision, manages the Licence fees receivable and ensures that amounts expended are within the National Sector and in accordance with the guidelines for access to the lottery funding. The Commission is subject to separate financial reporting and auditing. The last set of audited accounts was for the year 2013.

114. At the time of this report, financial statements for the year ended 31 December 2014 have been submitted for audit. Further, the sum of \$69M was recorded in the 2014 Statement of Receipts and Disbursements (Current) as estimated Lottery Receipts; however no monies were shown as being collected.

Audit of the Accounts of National Industrial and Commercial Investments Limited

115. The audit of the National Industrial and Commercial Investments Limited (NICIL) operations as a Company has been completed for the years 2002 to 2013, while the audit of 2014 is being finalized.

116. With respect to the audit of NICIL's consolidated financial statements, these have been completed and reports issued up to the year 2006. Draft consolidated financial statements for the years 2007 to 2011 were submitted and the audits are in progress. However, their completion and issuance of the audit reports are dependent on the finalization of the audits of the Guyana World Cup Inc. The following table gives the status of the entities at the time of reporting.

Entity	Year of Last Audit Report	Last Laid in National Assembly	Remarks
Guyana World Cup Inc.	2006	—	Audit in progress for 2007 - 2013
Guyana National Shipping Corporation Ltd	2013	2009	Audit in progress for 2014
National Communications Network	2012	2011	Awaiting management response for 2013 & draft ML to be issued for 2014.
Linden Electricity Co. Inc.	2013	2011	Audit in progress for 2014
Guyana National Cooperative Bank	2011	2010	Audit in progress for 2012
Guyana National Newspapers Ltd	2013	2012	Audit in progress for 2014
Lethem Power Company Inc.	2012	2012	Audit in progress for 2013
Kwakwani Utilities Inc.	2013	2011	Field work completed for 2014
Atlantic Hotel Inc.	2013	2011	Field work completed for 2014
Guyana National Printers Ltd	2013	2012	Audit in progress for 2014
Guyana Oil Company Ltd	2014	2012	Entity audit up to date.
Property Holdings Inc.	2014	2012	Entity audit up to date.
Linden Mining Enterprise	2014	2013	Entity audit up to date.
Mahdia Power & Light Company Inc.	2012	2011	Awaiting response to 2013 ML. No other FS received
Matthews Ridge Power & Light Company Inc.	2014	2013	Entity audit up to date.
Port Kaituma Power & Light Company Inc.	2013	2012	Field work completed 2014.

Account Area – Subsidies and Contributions to Local Organisations

117. Amounts totalling \$8.540 billion were expended as subsidies and contributions in respect of twelve agencies. With the exception of the National Procurement and Tender Administration, the other agencies were subject to separate financial reporting and audit. The table below gives the status of the agencies at the time of reporting.

Agency	Amounts Transferred In 2014 \$'000	Last Audit Report	Last Laid in National Assembly	Remarks
National Procurement and Tender Administration	42,797	N/A	N/A	Not subject to separate audit.
Financial Intelligence Unit	69,197	2013	2013	Audit in progress for 2014
Guyana Revenue Authority	4,184,737	2011	2006	Audit in progress for 2012 and 2013
Linden Electricity Co. Inc.	3,108,436	2013	2011	Audit in progress for 2014
Kwakwani Utilities Inc.	345,734	2013	2011	Field work completed for 2014
National Data Management Authority	33,700	2013	—	Audit to be finalised for 2014
Bureau of Statistics	327,663	None	None	Audit not up to date
Ethnic Relations Commission	59,094	None	None	Audit not up to date
Rights Commissions	71,892	None	None	Audit not up to date
Guyana Association of Securities, Companies & Intermediaries	11,000	2014	—	Audited by Chartered Accountants in Public Practice
Guyana Securities Council	60,065	2014	2013	Audited by Chartered Accountants in Public Practice
National Insurance Scheme	226,115		2011	Audited by Chartered Accountants in Public Practice
Total	8,540,430			

Programme 2- Public Financial Management

Account Area – Overseas Conferences and Official Visits

118. 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 15 September 2015 is as follows:

Year	No. of Advances Outstanding	Amount \$'000
2010	21	7,265
2011	43	16,642
2012	94	31,394
2013	113	32,996
2014	93	38,623
Total	364	126,920

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 within the stipulated time frame. (2014/17)

Accounting for Expenditure

119. On 15 September 2015, a check at the Receipts and Payments Section revealed that ninety-seven stale dated cheques totalling \$12.096M which were payable to individuals and companies, were still on hand.

Year	No. of Cheques	Type of Cheques			Total \$'000
		Companies \$'000	Personal \$'000	Gratuity \$'000	
2011	08	—	—	273	273
2012	13	—	709	551	1,260
2013	35	3,659	591	2,141	6,391
2014	41	1,691	1,846	635	4,172
Total	97	5,350	3,146	3,600	12,096

Ministry's Response: The Ministry explained that 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 cheques payable to companies . (2014/18)

120. In my previous report mention was made of a loss of cash amounting to \$206.379M at the Accountant General's Department Head Office. This fraud was uncovered where payments of arrears of 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.

Prior year matters, which have not been resolved

Other Matters

Integrated Financial Management and Accounting System

121. In modernizing the public administration sector and improving public financial management and accountability, the Government of Guyana introduced the Integrated Financial Management Accounting System (IFMAS), in January 2004. IFMAS is an electronic financial application software suite developed by FreeBalance in 1984. The IFMAS project was funded by the Canadian International Development Agency (CIDA), the Inter-American Development Bank (IDB), the World Bank, and the International Monetary Fund (IMF).

122. With the introduction of IFMAS, the Financial Management and Accounting Systems of all Government agencies were integrated and a standard system configuration activated a new Chart of Accounts (COA) divided into funds, organizations, programs, projects, locations, and objects. Also, the SmartStream application used to process payroll from all the agencies was interfaced with IFMAS to automate the processing of cheques and enhance the security of printing. The IFMAS also operates a single bank account which was reconciled for the period under review. However, Data input by the various Ministries in the Expenditure & Revenue modules continued to be inconsistent.

123. Eight modules were acquired; however, only six have been implemented. Details of the modules are as follows:

No.	Name of Module	Purpose	Remarks
1.	Controls	Management of the IFMAS	Implemented in 2004
2.	Appropriation	Budget Execution & Monitoring	“
3.	Expenditure	Executing Payments	“
4.	General Ledger	Financial Reporting & Adjustments	“
5.	Revenue	Processing Receipts	Implemented in 2007
6.	Treasury Management	Bank Reconciliation	“
7.	Purchasing	Processing Purchases	Not yet implemented
8.	Asset & Inventory	Management of Fixed Assets	“

Ministry's Response: The Ministry explained that while it would be desirable to implement the Purchasing as well as the Asset and Inventory Modules to complete Freebalance Suite, it would be imprudent to operationalise it at this point in time. This is because the current business practice would need to be reviewed so as to influence change in the software. Additionally, there is need to upgrade the current platform (hardware and software) so as to benefit from these providers and to make the Freebalance Suite more efficient and effective.

Recommendation: The Audit Office recommends that (a) the Ministry take immediate steps to have the remaining modules implemented and (b) institute measures to ensure that data inputted are standardised. (2014/19)

Internal Audit

124. Sections 11 (b) and 29 of the Fiscal Management and Accountability Act No. 20 of 2003 states that “the Head of Budget Agency shall maintain an effective internal audit capability within the budget agency” and, “shall ensure that an adequate system of internal control and audit is established and maintained within the budget agency to properly manage appropriation allotments and to ensure that the allotment limits are not exceeded”.

125. The Internal Audit Department established in 2011 within the Ministry of Finance serves as a centralised Internal Audit Unit for various Ministries, Departments and Regions. In this regard, the Ministry of Finance Internal Audit Department is expected to provide assurance that key controls within the various Ministries, Department and Regions are functioning effectively. As such, the Department conduct reviews and prepare reports summarising their activities, significant findings and recommendations. It was explained that the plan, which is a five-year plan, was approved in the first half of 2013 whilst the Department was staffed during 2013. At the time of reporting the Internal Audit/ Field Audit staffing capacity at the various Ministries/Departments/Regions is shown in the table below:

Agency	No. of Internal Auditors	No. of Field Auditors/ Stock Verifiers	Total Staffing
Guyana Revenue Authority	44	0	44
Ministry of Finance	15	0	15
Georgetown Public Hospital Corporation	7	0	7
Ministry of Public Works	1	5	6
Guyana Defence Force	0	5	5
Guyana Elections Commission	3	0	3
Guyana Police Force	0	3	3
Ministry of Education	0	3	3
Ministry of Health	0	3	3
Ministry of Local Government	2	0	2
Office of the President	0	1	1
Ministry of Agriculture	0	1	1
Ministry of Home Affairs	0	1	1
Regions 1 to 10	0	12	12
Total	72	34	106

Review of the Operations of the National Board and the
National Procurement and Tender Administration

126. The Procurement Act No. 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 Board and the National Procurement and Tender Administration (NPTA). This Administration will be managed by the National Board and will report to the Minister of Finance.

127. Section 16 of the Act empowers the Minister of Finance to appoint persons to serve on the National Board. According to the Act, the Board shall comprise of seven members, not more than five from the Public Service and not more than three from the Private Sector after consultation with their representative organisations. The Act makes provision for two members of the Board to serve on a full time basis, with the Minister also appointing one of the two full time members as Chairman. At the time of reporting, the Board was constituted with five members from the Public Service and one from the Private Sector. Another member from the Private Sector is still to be appointed to the Board. As a result, the National Board has been operating without its full complement.

Department's Response: The Chairman explained that the Board currently has its full complement of seven (7) members.

128. 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.

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

Department's Response: The Chairman 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 Procurement Act, setting out the procedures to be followed by the Public Procurement Commission/NPTAB in adjudicating debarment proceedings; and
- examine and make recommendations on revisions to the Regulations, with a view to increasing the threshold limits in light of current prices and the fact that the last increase in limits was in November 2004. 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 have a Commission in place, in keeping with Procurement Act. (2014/20)

130. 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. In addition, Part II (4) of the Procurement Regulations requires each procuring entity to provide within five days of publishing notice of the award, a report to the Administration of all contracts awarded in excess of \$200,000. On receipt of the report, the Administration shall publish the information on its website. There were noted non-compliance 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. Further, the Administration published on its website, only 136 contracts awarded by the NPTAB during the period under review.

Department's Response: The Chairman explained that 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. The National Procurement and Tender Administration Board will do all in its power to ensure that the requirements under Section 11 (1) of the Procurement Act 2003 and Part II of its Regulations are complied with.

Recommendation: The Audit Office recommends that the Ministry aggressively follow-up with all procuring entities to ensure that they comply strictly with the requirements of the Procurement Act and its Regulations. (2014/21)

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

Department's Response: The Chairman explained that a letter has been issued by the National Board, to all Regional, Ministerial, Departmental and Agency Tender Boards:

- drawing to their attention Sections 20 (1) and 23 (1) of the Procurement act 2003, which requires each Regional, Ministerial, Departmental and Agency Tender Board to nominate for consideration by the National Board, qualified evaluators to serve on Evaluation Committees; and
- requesting that they submit for the Board's scrutiny, the qualifications and/or experience of the persons nominated by them to serve on Evaluation Committees.

Recommendation: The Audit Office recommends that in appointing Tender Evaluators, the National Board should ensure that Ministries/Departments/Agencies/Regions undertake checks to ensure that candidates have the necessary expertise before nominations are made to the National Board. Equally, when directly appointing evaluators, the National Board should keep documentation to provide evidence of the checks undertaken. (2014/22)

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

Department's Response: The Chairman explained that all steps which form part of the protest mechanism are followed by the procuring entities and the National Board. Most protests have been resolved without having to invoke the Bid Protest Committee mechanism and to the satisfaction of the tenderers who sought the reviews. In a few instances, the aggrieved party took the matter to court.

Recommendation: The Audit Office recommends that (a) to ensure transparency in the procurement process and the fair treatment of suppliers, the National Board should ensure that all complaints are dealt with formally, and in strict compliance with Section 53 of the Procurement Act 2003; and (b) in the absence of the PPC, the National Board should establish procedures, to comply with section 17(2) (f) of the Procurement Act, to enable them to effectively adjudicate on debarment proceedings. (2014/23)

GUYANA REVENUE AUTHORITY

Customs & Trade Administration

Prior year matters, which have not been resolved

133. 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 re-apply to the Commissioner General for further use of the facility. At the time of the audit in August 2015, seventy-four PIDs issued for the years 2004, 2006 and 2007 still remained outstanding. The table below provides details of the amounts outstanding for each year.

Year	Outstanding PIDs
2004	55
2006	18
2007	1
Total	74

Administration's Response: The Administration noted the comments of the Auditor General. The Commissioner General will write off all the PIDs since they are statute barred period and had no tax implications.

Recommendation: The Audit Office recommends that the Commissioner General present a report of PIDs written off so as to bring closure to the matter. (2014/24)

134. An examination of the Seizures Register revealed that there were 734 seizures during the years 2005 to 2010. However, at the time of the audit in August 2015, fifty-three files still remained outstanding. As reflected in the table below for the year 2013, there were 206 seizures of which 153 were cleared. During the period under review, the Administration failed to close fifty-seven from a total of 236 files. Of the fifty-seven files not closed, two were with the Legal Department whilst the remaining fifty-five were pending sale of seizure, disposal of assets and payment of taxes and fines. Notwithstanding the comments of the Administration, the closed files were not presented for audit examination at the time of reporting. The table below shows the status of the seizures files.

Year	№ of Seizures	№ of Files Cleared	Files Not Presented for Audit	Files Not Cleared
2005	61	55	6	0
2006	107	91	16	0
2007	99	87	12	0
2008	65	64	1	0
2009	225	214	11	0
2010	177	170	7	0
Total	734	681	53	0
2012	212	212	0	0
2013	206	153	0	53
2014	236	179	0	57
Total	1,388	1,225	53	110

Administration's Response: The Administration noted the comments of the Auditor General. The Law Enforcement and Investigation Division (LEID) is currently in the process of attempting to reconstruct four (4) of the fifty three (53) seizures files that were not presented for audit scrutiny for the years 2005 to 2010. A report will be sent to the Commissioner General for a decision on the remaining 49 cases in an effort to have them closed. Also LEID has closed one (1) additional seizure file for the period 2013 and the remaining fifty two (52) files are unclosed. Further, as stated, that fifty seven (57) files from a total of two hundred and thirty six (236) seizure files were not closed for 2014. However, it should be noted that as at September 3, 2015, nine (9) files have since been closed and forty eight (48) files remain to be closed. LEID will continue to make efforts to have all remaining seizure files closed. Closed files are available for audit scrutiny.

135. The delay in processing seizures can result in the deterioration of related goods and subsequent loss in revenue. During 2014, amounts of \$83.987M, \$32.258M and \$11.113M were collected as additional duties and taxes, fines and conveyances and sale of seizures, respectively.

Administration's Response: The Auditor General's comments are noted by the Administration. The delay in processing seizures are as a result of several reasons, including ongoing investigations not being able to locate offenders, several matters being placed before the court, etc. However, efforts will continue to be made to dispose of seized goods expeditiously.

Recommendation: The Audit Office again recommends that the Administration take steps to (a) expedite the processing of seizures since the delay to do so can result in the deterioration of the related goods and subsequent loss in revenue, and (b) locate and present all outstanding files for audit examination. (2014/25)

136. 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 this period, a report is prepared stating the reasons for the incompleteness. Audit examination of the Ships' Rotation Book kept at Customs House, revealed that in 2014, 1,285 vessels came into Port Georgetown. However, only 1,065 files were completed and submitted to the filing room. The Administration was still to close 135 files for 2013 and 173 for 2012. In response to the audit finding, the Administration stated that a number of outstanding files were closed. However, the Administration failed to provide the files at the time of reporting on 25 September 2015. The table below gives details of the remaining 220 files to be completed for 2014.

Agent	No of Outstanding Ship Files	42 Days Report Seen
J.F.L	111	Yes
G.N.I.C	68	Yes
D.S.C.L.	16	Yes
G.N.S.C.	4	Yes
Muneshwar's	21	Yes
Total	220	

Administration's Response: As at August 27, 2015 the following are the status of the incoming files outstanding:

- Thirty two (32) files have been closed and one hundred and forty one (141) files remain outstanding for 2012.
- Sixty four (64) files have been closed and seventy one (71) files remain outstanding for 2013.
- Ninety five (95) files have been closed and one hundred and twenty five (125) files remain outstanding for 2014.

All closed files are available for audit inspection and efforts are ongoing to retrieve documents to close the files.

Recommendation: The Audit Office once again recommends that the Administration present all closed ship files for audit and take appropriate action to have all files closed within the stipulated time frame. (2014/26)

137. A bond worth \$60M was established for King Solomon Enterprises in January 2001 with Globe Trust & Investment Company Ltd, for the purpose of warehousing of goods without payment of duty on the first entry. Physical inspection revealed that 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 bonds were in force to cover for the vehicles, since the company went into foreclosure. The taxes payable on the vehicles were estimated at \$58.211M and no yearly warehouse license fees were taken out by the warehouse keeper for more than five years. Permission by this company to operate a private warehouse was revoked for failure to re-warehouse the vehicles. The Administration took steps to dispose of the thirty-two vehicles and a notice was published in the official gazette on 28 June 2014. At the time of reporting in September 2015, the position remained the same since none of the vehicles were disposed of by the Administration.

Administration's Response: The Administration noted the comments of the Auditor General. The thirty-two (32) Want of Entry motor vehicles imported by King Solomon Enterprise were published in the Official Gazette on June 28, 2014. The GRA Auctioneers' have indicated that the following actions have been taken, with regards to the disposal of the motor vehicles. A meeting was held with the importer and senior officials of GRA. The importer has indicated his interest to purchase the thirty-two vehicles from the GRA and will communicate his offer in writing. A matrix, detailing information of the thirty-two (32) motor vehicles and photographs of the same were submitted to Customs, Excise and Trade Operations for values to be assigned.

Recommendation: The Audit Office once again recommends that the Commissioner General aggressively follow-up with the importer so as to bring closure to the matter. (2014/27)

138. On the 17 May 2012, a bond valued at \$100M was established for Guyana Tractor & Equipment with Republic Bank Ltd for the purpose of warehousing of goods. Audit examination of the warehouse register and physical inspection of the warehouse in 2014 had revealed that six crawlers/excavators listed in the register were not found in the warehouse nor was there evidence that the equipment were released by the Administration. In addition, there was no evidence that duties totalling approximately \$12.238M were paid. At the time of the audit, in July 2015, duties and taxes totalling \$3.257M were paid on five crawlers/excavators, while the Administration was yet to recover the sum of \$1.700M. Similarly during the inspection in July 2015, it was observed that eleven pieces of equipment were not found in the warehouse nor was there evidence that the equipment was released by the Administration. Further, there was no evidence that duties and taxes totalling \$85.370M were paid to the Administration.

Administration's Response: The Administration noted the comments of the Auditor General. With regards to the outstanding sum of \$1.700M in relation to the last of the six (6) crawlers/ excavators, the unit was released prior to Processing (PTP) and the sum in question was allocated to that. With regards to the eleven (11) pieces of equipment not located within the warehouse at the time of the audit, subsequent visits by the staff, on August 25 and 26, 2015 resulted in the location of the equipment. One of the units was released on September 07, 2015. Stock 13/2011 (Crawler Excavator Serial № HH1HN8A3EB001422) is recorded in the Warehouse Keeper's register and Private Warehouse register as "Released Prior to Process" (PTP), Stock № 09/2013 (Mooroka Crawler Truck Serial № 152062) is in the warehouse without any wheels and the remaining units are in the warehouse.

Recommendation: The Audit Office recommends that the Administration put measures in place to ensure that warehouse operators adhere to the Customs Laws and Regulations. (2014/28)

139. In a related matter, an audit examination of the warehouse register and physical inspection in July 2015 of the private warehouse of Visions Auto Sales revealed that one Toyota Allion and a Mercedes Benz with assessed taxes and charges valued at \$2.905M were not found in the warehouse nor was there evidence that the vehicles were released by the Administration. The importer subsequently paid taxes and duties totalling \$2.200M to the Administration, leaving an unpaid balance of \$705,525. At the time of reporting. In September 2015, it still could not be ascertained whether the balance of \$705,525 was paid to the Administration since the receipt was not presented for audit examination. It should be noted that the removal of vehicles from the warehouse without the permission or knowledge of the Administration represents a breach of Section 99 of the Customs Act 82:01.

Administration's Response: The Administration noted the comments of the Auditor General. It must be noted that Visions Auto Sales submitted the relevant documents for the Toyota Allion valued at \$571,660.41 and \$1,062,595 in taxes paid via receipts № CLIQHO/2015/C130109, dated July 2, 2015. The Mercedes Benz valued \$515,622.24 with taxes paid \$1,137,405 via receipt № CLIQHO/2015/C130193, dated July 2, 2015, and the relevant entries were made in the register. Also the remaining \$705,425 was paid via receipt № CLIQHO/2015/C130194, dated July 2, 2015. A report was done and submitted to the Manager of the Private Warehouse.

Recommendation: The Audit Office once again recommends that the Administration put measures in place to ensure that warehouse operators adhere to the Customs Laws and Regulations. In addition, it is recommended that the Administration locate the missing receipt and present it for audit verification. (2014/29)

140. The Administration has still not investigated the differences between the Revenue Statement and the Demand Register kept at the Guyana Revenue Authority in order to properly reconcile the records and make the necessary adjustments so that both records reflect the overtime worked and the payments made. The Commissioner General had explained that the difference was as a result of staff and management not monitoring the cash receipts in a timely manner. Assurances were given that systems were in place to enhance accountability and transparency with respect to accounting, reconciling and reporting on demand activities which include payments. During 2014, the revenue statement reflected amounts totalling \$61.689M collected from merchants while the Demand Register and the overtime returns submitted by the outstations revealed that amounts totalling \$31.901M were collected as overtime fees, resulting in a difference of \$29.788M. Similarly in 2013, the revenue statement and the demand register reflected amounts totalling \$54.045M and \$35.656M respectively, resulting in a difference of \$18.389M between the two records.

Merchants Overtime collected as reflected on the Revenue Statement 2014

Agency	Amount \$'000
J.F.L.	4,705
G.N.I.C.	8
D.S.C.L.	5
G.N.S.C.	9,077
Customs House	44,418
GPOC	2
Customs Boathouse	48
Corriverton	2,161
New Amsterdam	415
Linden	850
Total	61,689

Actual Collection from Merchants as reflected in the Demand Registers 2014

Agency	Amount Demanded \$'000	No of Payments	Amount Paid \$'000
J.F.L	19,833	335	19,833
G.P.O.C	1,258	21	1,192
D.S.C.L	4,927	77	3,853
G.N.I.C	3,516	67	3,107
Muneshwar	4,698	24	1,390
G.N.S.C	1,294	28	1,143
Q-TREX	567	7	231
GNSC/Boathouse	1,294	22	1,012
DSCL/Boathouse	567	0	0
JFL/Boathouse	140	2	140
Total	38,094	583	31,901

Administration's Response: The Administration noted the comments of the Auditor General. Efforts are ongoing to determine the reasons for the variances. There are two Demand Registers maintained, one by the Goods Examination Unit and one by Customs, Excise and Trade Operations. However, one Revenue Statement is generated. Further, it should be noted that prior period payments are accounted for when the actual payment is made.

Recommendation: The Audit Office again recommends that the Administration take steps to ensure that the records reflect similar information for reconciliation and accountability purposes. In addition, it is also recommended that the Administration continue in its efforts of recovering all outstanding payments from merchants. (2014/30)

141. The Administration continued to experience difficulties in collecting outstanding overtime payments demanded from merchants. It was observed that in 2014, outstanding merchants' overtime payments due to officers totalled \$8.009M, while \$3.779M was outstanding for 2013 and \$340,000 for 2012. As stated in the response to the finding, amounts were subsequently received from merchants. However, evidence of the receipt of the amounts was not provided for audit verification at the time of the audit in September 2015. The table below reflects the details of the amounts outstanding.

Year	Agency	No of Demands	Amount \$'000
2012	G.N.I.C	15	340
2013	G.N.S.C/Boathouse	86	3,779
2014	D.S.C.L	2	1,074
	G.N.I.C	133	409
	Muneshwer	166	3,308
	GPOC	1	67
	G.N.S.C	72	150
	Q-TREX	31	336
	G.N.S.C./Boathouse	106	2,661
	D.S.C.L./Boathouse	1	4
	Total		613

Administration's Response: The Administration noted the comments of the Auditor General. As at August 26, 2015 check revealed that a total of \$3.389M is currently outstanding for 2014. The table below shows the details of payments received and amounts outstanding.

Year	Agency	Amount \$ 000	Payment Received \$'000	Amount outstanding as at 26/08/2015 \$'000
2012	G.N.I.C	340	52	288
2013	G.N.S.C/Boathouse	3,779	3,779	0
2014	D.S.C.L	1,074	1,074	0
	G.N.I.C	409	409	0
	Muneshwer	3,308	3,308	0
	GPOC	67	-	67
	G.N.S.C	150	26	124
	Q-TREX	336	85	251
	G.N.S.C/Boathouse	2,661	-	2,661
	D.S.C.L/Boathouse	4	4	0
Total		12,128	8,737	3,391

Recommendation: The Audit Office once again recommends that the Administration continue in its efforts to recover all outstanding payments from merchants. The Audit Office further recommends that the Administration provide all documentations in support of the amounts received from Merchants. (2014/31)

142. A special investigation was conducted into allegations involving tax exemptions granted on luxury vehicles to remigrants between 2008 and 2013. Investigations revealed that fifteen remigrants apparently submitted fictitious documents for the importation of luxury vehicles, and also breached the conditions under which the relevant tax exemptions were granted. A preliminary report was issued to the Board of Directors of the Guyana Revenue Authority with recommendations for appropriate disciplinary action against culpable officers, as well as taking action to recover taxes. At the time of reporting, the position remained the same.

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

143. As shown in the table below, remission of duty totalled \$63.267 billion for the period under review. However, the Administration did not keep a Remissions Register to record the amounts granted during the year. Despite repeated verbal and written requests, the Administration presented only 100 exemption files for audit examination from a sample of 126 files requested. It should be noted that seventy-four of the files were only submitted on 18 September 2015. As a result, the scope of the audit was restricted due to the non- submission of all the files.

Type of Concession	2014		2013
	Quantity	Amount \$'000	Amount \$'000
<u>Conditional Tax Exemptions</u>			
Companies/Businesses	8,105	41,581,976	34,485,406
Ministries/Government Departments	1,252	4,428,381	3,687,451
Remigrants	348	1,700,215	1,457,357
Churches/Charitable Organisations	194	1,681,128	2,179,545
Diplomats	410	1,359,902	1,031,144
Public/Contract Officers	545	910,934	667,621
Foreign Funded Projects	190	906,784	1,900,780
Others	533	337,269	367,008
Sub-Total	11,577	53,406,587	45,776,312
Unconditional Tax Exemptions	6,060	9,860,011	9,802,496
Total	17,637	63,266,598	55,578,808

Administration's Response: The Administration noted the comments of the Auditor General. With regards to the maintenance of a Remissions Register, all information is stored in TRIPS and reports can be generated by the Information Technology Division for specific purposes. It was never a requirement to maintain a manual register. The CG Number has certain codes that allow Information Technology to generate reports if required.

Recommendation: The Audit Office recommends that the Administration take immediate steps to introduce a Remission Register and to put systems in place to ensure that there is adequate accountability for tax exemption files so that these are produced for audit in a timely manner. (2014/32)

144. There were thirty-three private warehouses in operation during the period under review. Evidence was seen where bonds valued at \$1.792 billion were established by the owners of the warehouses with commercial banks, the Trust Corporation and insurance companies for the purpose of warehousing of goods without payment of duty on the first entry. The following unsatisfactory features were noted in relation to the bonds established by importers:

- (a) According to Section 196 (3) of the Customs Act 82:01, the Commissioner may cancel bonds after the expiration of three years from the date of the bond. It was observed that thirty bonds had no expiration dates. In the circumstances the validity of the bonds could not be established.
- (b) Ten bonds valued at \$370M were established with Guyana Bank for Trade and Industry for one importer. The value of bonds numbered A2/2012, A3/2012 and A4/2012 were each stated as \$50M. It was evident that the bonds were tampered with since the original values were removed with correction fluid and the new values inserted thereon in pen. Evidence was seen where the Bank confirmed on 23 June 2015 that it holds the ten bonds in favour of the Customs and Trade Administration. The confirmation also stated that the original certificates for the above three mentioned bonds were not received from the Administration.

- (c) Two banks and two insurance companies confirmed the existence of fourteen bonds valued at \$822.400M. In the absence of other confirmations, the existence of the remaining nineteen bonds valued at \$970M could not be ascertained.
- (d) The following private warehouses were operational during the period under review. However, it was observed that the bonds valued at \$129M had expired and there was no evidence that the Administration took steps to ensure that the warehouse owners renewed the bonds.

Name of Warehouse	Date of Bond	Expiry Date	Value of Bond \$'000
Vision Auto Sales	28/03/2013	28/02/2015	14,000
MACORP	16/07/2012	16/07/2013	100,000
Guyana Stores Limited	15/06/2012	15/06/2014	15,000
Total			129,000

- (e) A bond of \$300M was established on 4 December 2000 for Beharry Auto Limited with Guyana Bank for Trade and Industry for the purpose of warehousing of goods. A physical inspection in July 2015 of the items in the private warehouse revealed that eight motor vehicles were not in the warehouse nor was there any evidence that the vehicles were released by the Administration. In addition, it could not be determined whether duties and taxes totalling \$70.304M were paid to the administration.

Administration's Response: The Administration noted the comments of the Auditor General. As a result the following actions should be noted:

- (a) Extract of Form C61 from the Customs Regulations (General Bond for Securing Duty On Goods Warehoused in Private Warehouse Or Customs Area) at the last paragraph contains the clause "... but otherwise shall be and remain in full force and virtue". This implies that the bonds should have no expiration date.
- (b) Further, the insertions of time limits by the issuer of the bond represent the modification of a form prescribed under the authority of the Regulations made under the Customs Act, Chapter 82:01. The issuers of bonds will be contacted to have the bonds modified or re-issued to meet the requirements of the Regulations.
- (c) The remaining twenty two bonds are being verified – letters have been dispatched to the banks requesting confirmation of their status and Officers will visit to follow- up. Private Warehousing will formally inform the banks that the statutory wording of the bonds should not be modified to indicate expiration dates but should read, "...But otherwise shall be and remain in full force and virtue." as those words appear in the regulations which prescribe the form.
- (d) The warehouse keepers operating under the trade names, 'Vision Auto Sales' and 'Guyana Stores Limited' have been given written notice to pay the import duties and taxes on all stock still warehoused. Checks disclosed that they both had no bonds in force. A review of all bonds is in progress.

- (e) Upon receipt of the audit query an Officer attached to the Private Warehouse unit visited Beharry Automotive Limited and found the seven (07) Units and it was noted that one unit (New Toyota Land Cruiser (2014 Model), Stock № 19/2014, CH № JTEBB71560-4003184 was released on 12/09/2014 via receipt number CLIQHO/2014/C186232; dated 11/09/2014.

Recommendation: The Audit Office recommends that the Administration adhere to the Customs Laws and Regulations applicable to warehousing of goods and the accounting for all bonds. In addition, the Audit Office further recommends that the Administration requests the banks to confirm the existence of the eleven bonds and to forward the confirmations to the Audit Office. (2014/33)

145. A visit to a private warehouse on 7 July 2015 confirmed that the warehouse is no longer operational. However, an examination of the warehouse register revealed that two motor vehicles with assessed duties and taxes of \$4.6M were still in the possession of the importer. At the time of reporting in September 2015, the amount was not paid to the Administration.

Recommendation: The Audit Office again recommends that the Administration take immediate steps to enforce the provisions of the Customs Laws and Regulations as it relates to the warehousing of goods and the collection of duties and taxes. (2014/34)

Value Added Tax (VAT)

Prior year matters, which have not been resolved

146. The Value-Added-Tax Act № 6 of 2007 came into operation on the 1 January 2007, by Order № 1 of 2006 signed by the Minister of Finance on 16 January 2006. The Act provide for the imposition and collection of Value-Added-Tax on goods and services. The tax is levied at the rate of 16% on the value of every taxable supply by a taxable person in Guyana and every taxable import of goods or import of services, other than an exempt import.

147. An examination of the deposits slips presented for audit revealed that gross revenue collected and deposited for 2014 amounted to \$68.973 billion. However, the revenue statement reflected amounts totalling \$65.709 billion, resulting in a difference of \$3.264 billion. Similarly in 2013, the records of the Department reflected gross revenue collected and deposited totalling \$63.296 billion while the revenue statement showed \$61.389 billion, a difference of \$1.907 billion.

Department's Response: The comments of the Auditor General are noted. The figure of \$65.722B represents amounts paid over to the consolidated Fund, net of VAT refunds paid. Gross revenue collected for VAT and ET amounted to \$68.878B. The residual difference can be 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 after which cheques are drawn and deposited in to the other revenue accounts to ensure that revenues are banked intact.

Recommendation: The Audit Office recommends that the Department take steps to ensure that all revenues are deposited promptly into the Revenue Account. (2014/35)

148. Audit checks of TRIPS and the records presented for audit examination reflected refunds to taxpayers totalling \$2.686 billion while the revenue statement reflected \$3.156 billion, resulting in a difference of \$470M. Records in support of refunds paid to diplomats and non-residents were not produced for audit examination. A similar observation was made in 2013 where refunds to diplomats, non-residents and local taxpayers amounted to \$3.241 billion, while the revenue statement reflected \$3.452 billion, a difference of \$211M.

Department's Response: The Department acknowledges the comments of the Auditor General. Record from TRIPS presented to the auditors for refunds posted totalled \$2.702B. As was previously stated, limitation in TRIPS, prevent some refund payments from being posted to the taxpayers' accounts in a timely manner. Work is ongoing to have unposted refunds processed. Updated records for 2013 now stand at \$3.264B with the difference being \$188M.

Recommendation: The Audit Office recommends that the Administration take steps to ensure that there is adequate accountability for all records and supporting documents, so that these could be provided for audit in a timely manner. The Audit Office also recommends that the Department take the necessary steps to investigate and reconcile these differences. (2014/36)

149. The Administration has still not taken steps to ensure that all VAT returns are entered into the TRIPS database. For the period under review, a total of 30,151 returns were submitted to the Department. However, it was observed that 140 returns were queried by the Department and as a result, these returns were not entered into the database. Similarly for the years 2011 to 2013, a total of 661 returns were not entered in the database as reflected in the table below.

Year	VAT Returns not entered in TRIPS As at July 2015
2011	278
2012	202
2013	181
Total	661
2014	140
Total	801

Department's Response: The Department acknowledges the comments of the Auditor General. Work is ongoing to have the unposted VAT returns with queries finalised. Unresolved cases for 2011 now stand at 272 whilst the current figure for 2012 is 201. 2013 and 2014 VAT returns queries stands at 181 and 140 respectively.

Recommendation: The Audit Office again recommends that the Department take appropriate measures to ensure that all returns are finalised in a timely manner and entered into the TRIPS database. (2014/37)

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

150. According to the records of the Department, a total of 4,012 taxpayers were registered for VAT purposes. However, only 2,788 taxpayers filed returns with the Administration. An analysis of the 1,224 taxpayers who failed to submit their returns revealed that there were no submissions from 849 taxpayers while partial submissions were made by the remaining 375 taxpayers. During the period under review, a total of 5,593 demand notices were sent to only 703 defaulting taxpayers.

Department's Response: The Department acknowledges the comments of the Auditor General. At December 31 2014 there were 3,358 VAT registrants. We are unable to verify the figures quoted for filing and non filing of VAT Returns.

Recommendation: The Audit Office recommends that the Administration put systems in place to ensure that all taxpayers comply fully with the requirements of the VAT Act as it relates to filing tax returns. (2014/38)

Internal Revenue

Prior year matters, which have not been resolved

151. The Department continued to experience difficulties in having all delinquent self-employed persons comply with the requirements of the Income Tax Act. During the period under review, of the 85,753 active persons identified by the Administration, only 37,252 returns were filed, resulting in collections totalling \$3.490 billion. Similarly in 2013, the Administration had identified 75,992 active persons as self-employed. However, amounts totalling \$3.307 billion were collected from 33,740 returns filed by the taxpayers. Therefore, 42,252 self-employed persons did not file their tax returns.

Department's Response: The Guyana Revenue Authority continues to issue demands to defaulting self-employed taxpayers for submission of outstanding tax returns, in addition to raising assessments in the absence of the return. Consequently, there was 55% increase in demands issued to the taxpayers for outstanding returns for 2014 when compared to 2015.

- Number of Demands issued in 2014 19,296
- Number of Demands issued in 2015 10,591
- Balance of Demands to be issued 18,614

In light of the large number of self employed persons not filing returns and the limited resources at the disposal of GRA, the Authority has adopted a risk management approach to prioritize the high risk taxpayers with greater revenue implications.

Recommendation: The Audit Office again recommends that the Department pursue all possible avenues to maximise the collection of revenue. (2014/39)

INTERNAL REVENUE PAID INTO THE CONSOLIDATED FUND FOR 2014

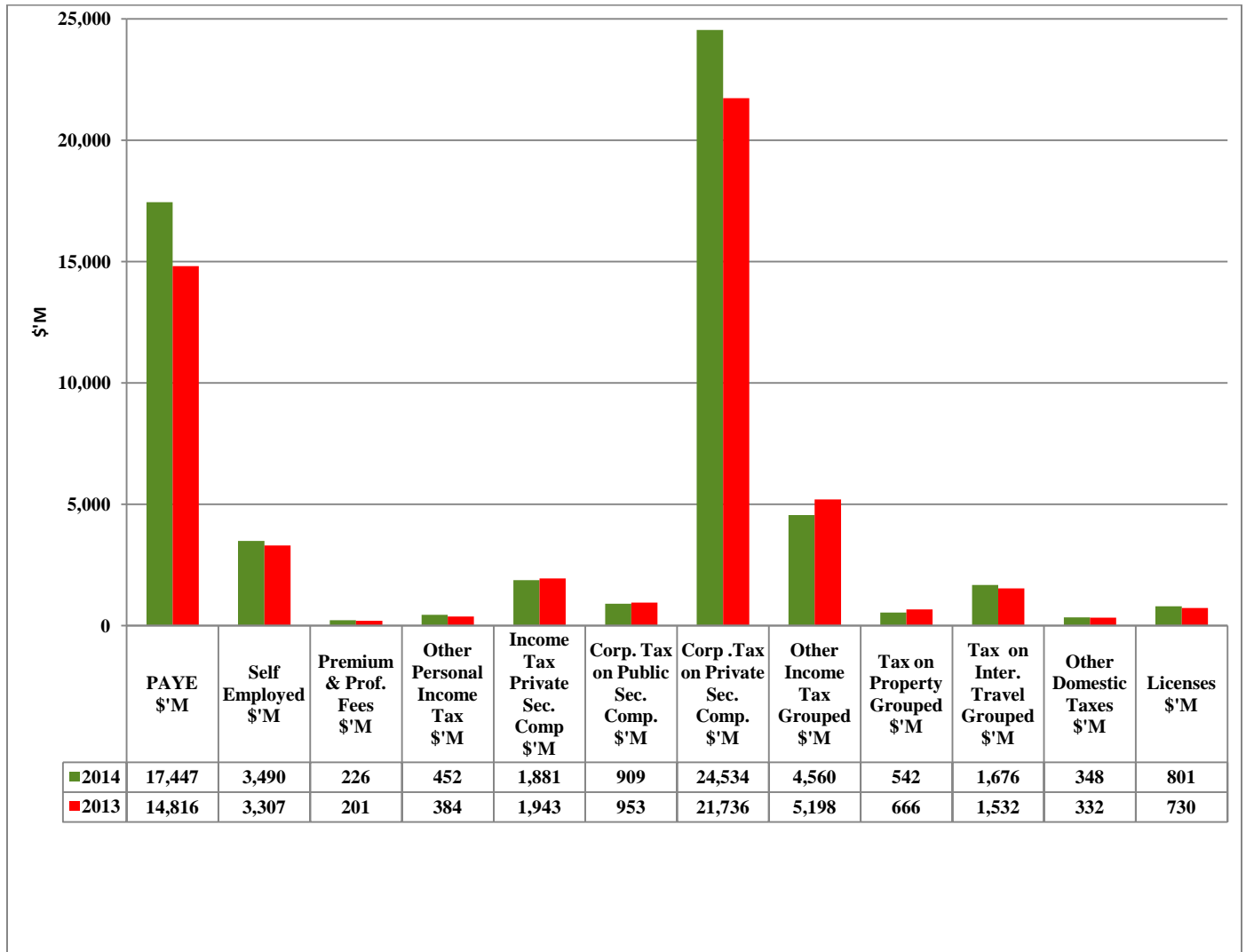


Figure 4

152. With respect to Professional Fees, amounts totalling \$6.900M were collected at the end of 2014, as compared with \$7.470M at the end of 2013, representing a decrease of \$570,000. For the period under review, a total of 200 applications for Professional Certificates were received of which 180 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.

Department's Response: The Unit is in contact with the various professional bodies for lists of the registered professionals and checks are made on those individuals to ensure that they are all licensed. Visits are conducted to gather information on professionals who are not registered with the various bodies to have them comply with the laws.

Recommendation: The Audit Office recommends that the Department take appropriate action against defaulting professionals in order to have this situation corrected. (2014/40)

153. The Authority continued to experience difficulties as it relates to getting Corporations to comply with submitting their Corporation Tax Returns. During 2014, a total of 2,881 companies were identified as active, and 1,178 tax returns were filed for the year. It was reported that 1,162 demanding notices were issued to defaulting companies for outstanding tax returns. Attempts to corroborate this information proved futile since the Companies Tax Returns Register was not produced for audit. In the circumstances, it could not be ascertained the number of defaulting taxpayers for the year. Similarly in 2013, of a total of 2,618 companies which were registered and active, 992 tax returns were filed and only 360 demand notices were issued to defaulting companies for outstanding tax returns.

Department's Response: The Guyana Revenue Authority continues to issue demands to defaulting companies. In addition, assessments in the absence of returns submitted are issued to defaulting companies and legal action is instituted against chronic non filers. Consequently, there was a 28% increase in the demands issued to Companies for outstanding returns for 2014 when compared to 2015.

- Number of Demands issued in 2014 1,162
- Number of Demands issued in 2015 332
- Balance of Demands to be issued 209

In light of the number of companies not filing returns and the limited resources at the disposal of GRA, the Authority has adopted a risk management approach to prioritize the high risk companies with greater revenue implications.

Recommendation: The Audit Office recommends that the Department take legal action against those companies that failed to submit annual returns as required under the Act and to put measures in place to ensure that there is adequate accountability for records so that these are produced for audit in a timely manner. (2014/41)

154. 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. For the period under review, airlines remitted taxes after the stipulated due dates and the Administration continued to experience difficulties in recovering the imposed penalties from airlines. In 2014, three airlines made payments after the stipulated deadline for which penalties totalling \$1.550M were not paid. Similarly for years 2013, 2012 and 2011, penalties of \$186,697, \$1.969M and \$2.896M were still outstanding by airlines.

Department's Response: (a) For the year 2014, the three airlines referred to are COPA, Dynamic and Insel Air Airlines. COPA had its inaugural flight in July 2014 hence the payments due on August 6, 2014 were paid hence no penalty was applicable. Dynamic Airline remitted taxes for the period June 16 to June 30, 2014 on February 2015 which attracted penalty and interest. A demand notice was dispatched in June 2015 for penalty totalling \$82,552 and interest of \$48,336. Insel Airline returns for the months May to August 2014 have been submitted but cannot be posted to TRIPS due to an error which has to be corrected by the company. Demand and Penalty will be dispatched when returns are posted.

(b) For the year 2013, Suriname Airways was issued demand notices for penalty of \$177,757 and interest amounting to \$8,940. The company requested a waiver of penalty which was granted and the interest was paid.

(c) For the year 2012, Suriname Airways had outstanding interest of \$169,528 while EZ Jet Airlines owed penalty totalling \$1.8M. Suriname Airways requested a waiver of the penalty hence the sum of \$160,130 was waived in February 2015 and interest in the sum of \$9,398 was paid in full by the Airways. EZ Jet Airlines ceased operations in the year 2012; hence the penalty of \$1.8M may not be recovered since there is no one to make contact with despite efforts made to recover same.

(d) As it relates to 2011, Air One Ventures (Red Jet) has penalty of \$2.896M outstanding. This may not be recovered since the company filed for bankruptcy in Barbados.

Recommendation: The Audit Office recommends that the Department produce for audit examination, approvals for the waivers and evidence that all amounts were received from the defaulting airlines. The Audit Office further recommends that the Department put systems in place to avoid recurrence of late payments. (2014/42)

155. The records of the Administration continued to reflect differences between the amounts recorded in Registers and in the TRIPS database. During the period under review, the Tributors Tax Register recorded amounts totalling \$54.142M, while the database reflected an amount of \$94.140M, giving an unexplained difference of \$39.998M. Similarly in 2013, the Register reflected an amount of \$31.690M while the database showed a total of \$95.013M, resulting in an unexplained a difference of \$63.323M. While the Administration took steps to update the Register for 2013, returns from forty-five taxpayers totalling \$20.141M were still not submitted for audit examination.

Department's Response: The Register and TRIPS balances would not be the same because TRIPS payments relates to the payments received in 2014 across the branches of GRA and for different years while the Register in the possession of the unit only records payments for the year 2014 for which the schedules were received by the unit examined. This would therefore explain the difference referred to.

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 timely reconciliation between the register and the TRIPS database. (2014/43)

156. The Administration has still not taken appropriate measures to monitor the status of all default matters and to ensure that cases pending are finalized in a timely manner. An examination of the Objections and Appeals Register for 2014 revealed that the Administration received 408 cases whereby taxpayers objected to taxes totalling \$4.509 billion and penalties amounting to \$190.514M. At the time of reporting, the Administration was unable to finalise 166 of the cases which resulted in an inability to finalise amounts of \$1.132 billion and \$52.541M, representing taxes and penalties in dispute, respectively. Similarly for the period 2008 to 2013, the Administration is still to finalise 238 cases where taxes and penalties in dispute amounted to \$3.307 billion and \$10.400M, respectively. The table below summarises the amounts in dispute for years 2008 to 2014.

Year	Nº of Cases Received	Nº of Cases to be finalized as at 20 July 2015	Taxes in dispute \$'000	Penalties in Dispute \$'000
2008	1,388	44	81,700	1,100
2009	762	20	16,700	300
2010	962	37	2,833,200	3,200
2011	809	63	115,300	0
2012	327	36	174,200	5,400
2013	345	38	86,100	400
Total	4,593	238	3,307,200	10,400
2014	408	166	1,132,133	52,541
Total	5,001	404	4,439,333	62,941

Department's Response: The Objections and Appeals Section continue to work to finalize to objections cases on hand. However, we have been setback by a major factor for the cases registered for the statute barred years. These returns (cases) cannot be located as they are said to be archived. Nevertheless, the current status of the cases unfinalized as at September 8, 2015 are as stated in the table below. The majority of the unfinalised cases Registered in 2014 are Provisional Assessment Cases where we are awaiting the submission of Returns to finalize.

Year	Nº of Cases Received	Nº of cases to be finalized as of 20 July 2015	Taxes in dispute \$'M	Penalties in Dispute \$'M
2008	1,388	44	81.7	1.1
2009	762	20	16.7	0.3
2010	962	37	2,833.2	3.2
2011	809	63	115.3	0
2012	327	34	171.5	5.3
2013	345	35	83.1	0.4
2014	413	104	1,029.7	66.1
Total	5,005	337	4,331.2	76.4

157. A request was made for thirty-six taxpayers who had objected to the taxes assessed. The Department only presented four of the requested files for audit examination, despite verbal and written requests. In the circumstances, the scope of the audit was restricted due to the non submission of the thirty-two files.

Recommendation: The Audit Office recommends that the Department aggressively follow up with the taxpayers to finalise the outstanding objections and to locate and present the outstanding files for audit examination. (2014/44)

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

158. An examination of the Listings of Revenue Collection by Tax Types generated by TRIPS revealed differences in the number of transactions and amounts collected, as shown in the table below:

Tax Type	Listing of Revenue Collection		Audit Examination		Variances	
	Nº of Transactions	Amount \$'000	Nº of Transactions	Amount \$'000	Nº of Transactions	Amount \$'000
Travel Voucher Tax	209	1,061,677	194	1,061,541	(15)	(136)
Travel Tax	208	614,448	197	618,323	(11)	3,875
Premium Tax	101	221,974	106	221,974	5	0
Professional Tax	374	6,900	384	6,900	10	0
Withholding Tax	746	4,350,722	849	4,350,722	103	0
Total	1,638	6,255,721	1,730	6,259,460	92	3,739

Department's Response: The Department acknowledged the comments of the Auditor General. We are uncertain as to the reason for the variances for both number of transactions and values. However the following has to be noted:

- Travel Voucher Tax transaction list (report 100) provided for audit totalled \$1.062 billion with penalties \$44.774M. The figure of \$1.062 billion was confirmed / reconciled with the Ministry of Finance.
- Travel Tax transaction list (report100) provided totalled \$614.449M. It has to be pointed out that this figure was confirmed / reconciled with the Ministry of Finance.

Recommendation: The Audit Office recommends that the Department further investigate and reconcile the records with a view to accounting for and adjusting the differences. (2014/45)

159. An examination of the Inward and Outward Aircraft Register maintained at the Cheddi Jagan International Airport revealed that Dynamic Airlines operated a service during the period July to December 2014. However, there was no evidence that the airline submitted Travel Voucher Tax Returns/Schedules and remitted taxes for this period. Further, there was no evidence that demand notices were issued to the airline.

Department's Response: The comments of the Auditor General are noted. Two payments were received from Dynamic Airways on February 2015 totalling \$6.929M for 2014. However, no supporting Travel Voucher Tax Returns has been submitted in support of these payments.

Recommendation: The Audit Office recommends that the Department instruct the Airline to produce the documents in support of the amounts paid and put systems in place to ensure that all airlines submit Travel Voucher Tax Returns/Schedules at the time of payment. (2014/46)

160. Amounts totalling \$25.433 billion were collected as corporation tax from companies for the period under review, as compared with \$22.689 billion collected in 2013. This represents a 12.14% increase in collection over 2013. From a sample of thirty-four company files selected for audit, the Department only produced seventeen of the requested files. It should be noted that ten of the files were produced for audit examination on 25 September 2015. In the circumstances, the scope of the audit was restricted and the completeness and accuracy of the amounts reflected as corporation tax from companies could not be ascertained. In a related matter, the Department failed to provide for audit tax returns submitted by companies. As a result, the audit was unable to substantiate collections totalling \$100.470M for the year under review.

Department's Response: The files were located and are available for audit.

Recommendation: The Audit Office recommends that the Department put measures in place to ensure that all records are properly safeguarded and presented for audit upon request. The Audit Office also recommends that all outstanding files be presented for audit examination. (2014/47)

161. Amounts totalling \$218.731M were collected as Premium Tax in 2014, as compared with \$193.308M collected in 2013. This represents a 13.15% increase in collection over 2013. However, an examination of the TRIPS database revealed that total collections amounted to \$221.974M, resulting in an unexplained difference of \$3.243M. As a result, the amount recorded on the Revenue Statement was understated by \$3.243M. It should be noted that the Premium Tax Register reflected tax collections totalling \$482.282M.

Department's Response: The Department acknowledges the comments of the Auditor General. A receipt for \$3.242M was posted incorrectly to PAYE and transferred to the Ministry of Finance as this tax type was corrected Premium Tax on request from Debt Management.

Recommendation: The Audit Office recommends that the Department produce for audit, a report stating how the difference was corrected and accounted for in the books of the Department. (2014/48)

162. An examination of the Withholding Tax Registers was done to ascertain the accuracy of the amounts recorded therein and to determine whether all taxpayers submitted tax returns to the Administration. From a sample of 397 transactions totalling \$3.059 billion, only 145 tax returns for amounts totalling \$2.015 billion were provided for audit examination. As a result, the completeness, accuracy and validity of the amount reflected as withholding tax for the year could not be ascertained. In a related matter, the Withholding Tax Registers maintained for five companies were not submitted for audit examination.

Department's Response: Of the five names of companies stated, GBTI is the only company that the unit is in possession of their receipts and schedules. The other four companies the unit did not collect any receipt and vouchers for that period thus it would not have been possible to submit the Registers. The GBTI register is available for audit. Some of the payments were made at the Essequibo Branch hence, those returns and receipts are stored at the Regional Integrated Tax Office. Payments were made in 2014 but they relate to another period, hence same cannot be recorded in the 2014 Register.

Recommendation: The Audit Office recommends that the Department put systems in place to ensure that all records are properly safeguarded and presented for audit upon request. (2014/49)

163. In accordance with the Income Tax Act, a Form II is required to be submitted each year for the previous year, on the total tax deductions made by each employer. However, an examination of the Forms II Register for the year 2014 revealed that of the 1,021 returns submitted by employers, 204 instances were observed where the returns were neither examined nor reconciled by the Department. In addition, eighty-five instances were observed where amounts on Forms II totalling \$125.397M were greater than the assessed amounts on the Forms V. Further, 106 instances totalling \$63.417M were also observed where the amounts on the Forms V were greater than that reflected on the Forms II.

Department's Response: The unit is presently checking the list to locate files for Auditors inspection as it relates to the files that were neither reconciled not balanced. As such there are a few files that are now completed that can be inspected by the Auditors. The process of balancing and reconciling the Employers Returns is intended to address the issue of the Form V amounts greater that the Employers amount or vice versa. As such those files are presently being worked on to bring the position to closure.

Recommendation: The Audit Office recommends that the Department continue to investigate and reconcile the returns on a timely basis so any difference can be readily identified, clarified and corrected. The Audit Office further recommends that the Department put systems in place to ensure that all files are properly stored, so that these could be provided for audit in a timely manner. (2014/50)

164. Amounts totalling \$1.062 billion were collected as Travel Voucher Tax for the year 2014. However, audit examination of the Travel Voucher Tax Returns Registers revealed that amounts totalling \$994.222M were recorded therein, giving an unexplained difference of \$67.319M. In a related matter, Insel Air Aruba paid the sum of \$5.529M during the period May to August 2014. However, the Travel Voucher Tax Returns/Schedules to support the amounts paid were not presented for audit examination. In the circumstances, the accuracy of the amounts remitted as Travel Voucher Tax could not be ascertained.

Department's Response: The difference between the balances of the Register and TRIPS would be in relation to Airlines that paid taxes but failed to submit their returns. As such, that transaction would not have been recorded in the unit's Register. Likewise, if the payments were for another period it would not be in the Register thus there would be a difference between the Register and TRIPS. The unit examines schedules/returns that have been received by another department and are forwarded to the unit, once the returns are not forwarded to the unit, the value of payment would not be stated in the Register. The unit would however make checks and would send letters to defaulters to submit their returns/schedules once observed outstanding; copy of letters sent to defaulters for submission are available for inspection.

Recommendation: The Audit Office recommends that the Department investigate and reconcile the records with a view to accounting for and adjusting the difference. In addition, the Audit Office recommends that the Department make a special effort to locate the Travel Voucher Tax Returns/Schedules and submit them for audit examination. (2014/51)

165. In 2014, there were a total of 6,059 registered premises for Georgetown, East and West Bank Demerara, East and West Coast Demerara, and Linden. Of this amount 3,478 did not renew their licences. The details are as follows:

Type of Business	G/ Town	East Coast Dem.	West Coast Dem.	East Bank Dem.	West Bank Dem.	Linden	No. of Defaulters	Average Licence Fees \$'000	Total \$'000
Liquor	169	134	67	72	62	38	542	5,375	2,913
Spirit Shop	3	48	27	16	20	1	115	2,750	316
Hotel	65	0	0	8	1	12	86	6,250	538
Member's Club	24	13	5	5	3	14	64	1,500	96
Off Licences	267	182	110	128	64	14	765	1,350	1,033
Malt & Wine	708	582	210	297	106	3	1,906	750	1,430
Total	1,236	959	419	526	256	82	3,478	-	6,326

166. In the absence of information on the status of the 3,478 defaulters, it could not be determined whether licences totalling \$6.326M were due for renewal. There was a similar situation in 2013 relating to 3,509 defaulters where it could not be determined whether licences totalling \$5.519M were due for renewal.

Department's Response: The comments of the Auditor General are noted. The Department is in the process of reconciling the records to verify the accuracy of the amounts stated.

Recommendation: The Audit Office recommends that the Department produce for audit, a copy of the reconciliation statement. (2014/52)

167. There was no evidence that the Licence Revenue Office carried out field visits to determine whether businesses in default were still in operation during the period under review and whether the owners upgraded their operations.

Department's Response: A total of ninety-five businesses were visited to determine whether businesses in default were still in operation during the period under review and whether the owners upgraded their operations.

Recommendation: The Audit Office recommends that the Department produce all inspection reports for audit examination and to put measures in place to ensure that all defaulters are registered with the Department. (2014/53)

168. Audit examination of the Trade and Miscellaneous Licences Registers revealed that a total of 2,260 registered businesses in Region № 3 and 4 purchased licences for the year 2014. However, it could not be ascertained the number of businesses which purchased licenses from the other Regions.

Department's Response: The comments of the Auditor General are noted. A listing of tax payers who purchased licences are submitted for additional review.

Recommendation: The Audit Office recommends that the Department send out notices to the owners of all premises who have not renewed their licenses for the period under review. Based on the responses received, officers should carry out inspections for the purpose of prosecuting defaulters and updating the various registers. (2014/54)

169. The Licence Register was not properly maintained for the period under review. It was observed that pertinent information such as business names and addresses were not always recorded therein and the register was not always updated with the information from the Renewals Ledgers. In addition, it was difficult and time consuming to ascertain the status of a licensee from the register since the licensee was not allocated a folio to record details of the payments made over the years.

Department's Response: Information such as name and address would not be carried forward if the licences have not been renewed in Georgetown. However, the Department is in the process of updating the registers with the renewal information from the Renewal Ledgers.

Recommendation: The Audit Office recommends that the Department take steps to ensure that the Licence Register is properly maintained to reflect all pertinent information for each licensee. (2014/55)

170. During the year under review, 162 cheques valued at \$20.055M were dishonoured. At the time of reporting in July 2015, only one cheque valued at \$26,000 remained on hand. Similarly for the years 2010 to 2013, ten cheques valued at \$4.384M remained on hand at the time of the audit in August 2015.

Year	№ of Cheques	Amount \$'000
2010	2	1,314
2011	4	1,245
2012	2	76
2013	2	1,749
2014	1	26
Total	11	4,410

Department's Response: The comments of the Auditor General are noted. The following should be noted:

- 2010 – Cheque for \$1.15M was repaid at GPO Robb Street office and included in daily deposit at that location. Further, these repayments were greater than the dishonoured cheque amount. Additionally, cheque for \$0.162M was a Linden tax payment dishonoured on the day it was repaid at that location.
- 2011 - Two cheques totalling \$0.213 were dishonoured due to the payment being stopped. However the taxpayer was made to pay for liabilities that had objection pending, hence repayment was not required. The other two cheques were referred to the police for recovery, however these still remain outstanding.
- 2012 – A cheque issued by the GRA Finance Division was inadvertently recorded in Revenue Accounting dishonoured cheque register.
- 2013 – Two cheques amounting to \$1.749M were referred to Debt Management Division as taxpayer requested a payment arrangement to settle liabilities.

Recommendation: The Audit Office recommends that the Department take aggressive steps to recover all outstanding amounts from taxpayers. If the efforts of the Department prove futile, the Audit Office recommends that the Department should present a losses report to the Finance Secretary for any sums remaining uncollected to be written off. (2014/56)

171. The Guyana Revenue Authority commenced approving applications for Mortgage Interest Relief in December 2013. The Relief is restricted to 30% of the interest paid on the loan principal, but the principal is limited to \$30M. During 2014, a total of 408 applications were received of which 196 were approved. An examination of the Mortgage Refunds Register revealed that payments to qualified applicants totalled \$83.504M. However, the Cash Book reflected amounts totalling \$83.062M, which resulted in an unexplained difference of \$442,000.

Department's Response: The error was recognised and steps were immediately taken to rectify the anomaly.

Recommendation: The Audit Office recommends that the Department put steps in place to prevent a recurrence. (2014/57)

172. A written request was made on 30 June 2014 for a list of delinquent taxpayers as at 31 December 2014, to ascertain the amounts due and payable to the Department. This information was not provided for audit at the time of reporting in September 2015. In the circumstances, it could not be determined the number of taxpayers who failed to honour their obligations and the total amount outstanding to the Department.

Department's Response: A taxpayer is deemed delinquent based on a number of reasons such as outstanding payments or returns, non payment of penalties and fines. Lists of Defaulting Taxpayers for the previous three (3) years are being compiled.

Recommendation: The Audit Office recommends that the Department present for audit, the list of delinquent taxpayers and put systems in place to ensure that all records are presented for audit upon request. (2014/58)

173. During the period under review, the Administration maintained the following bank accounts on behalf of the Internal Revenue and Customs and Trade Administration. An examination of the bank reconciliation statements for the period under review revealed large reconciling differences. Efforts to ascertain the reasons for the differences proved futile.

Account №	Name of Bank	Closing Balance \$'000	Reconciling Difference \$'000
654-463-9	Republic Bank	37,035	22,140
0162500447001	Bank of Guyana	942,253	18,251
654-462-1	Republic Bank	59,497	9,962
01625004470	Bank of Guyana	610,110	3,153

Department's Response: Revenue Accounting is tasked with reconciling revenue related bank accounts and one of the major limitations affecting this exercise was the absence of records and the non-maintenance of cash books for the earlier years. As such, when the reconciliations were redone from 2012, these unreconciled amounts were arrived at based on the information readily available from either the bank statements or the cash books. It has to be pointed out that these unreconciled differences have remained static since the first reconciliation was prepared. The amounts will be transferred to the Consolidated Fund earliest.

174. In relation to account № 654-463-9 held at Republic Bank, an examination of the reconciliation statement for the month of December 2014 also revealed an amount of \$11.850M reflected as deposits not on bank statement. This amount represents deposits made on 7 January 2014, 8 January 2014 and 10 February 2014. The reasons for the delay in bringing to account the amount of \$11.850M could not be ascertained.

Department's Response: The comments of the Auditor General are noted. The Bank Reconciliation Statement for Republic Bank account No. 654-463-9 was not harmonized with the other accounts until January 2014. As such, cash book entries for 7th, 8th January 2014 etc. represents deposits made in December 2013 (but not in Cash Book). Closer examination of the January 2014 Bank Reconciliation Statement would reveal that there is another reconciling item 'cheques not in cash book' for \$12.7M which would represent December 2013 unrepresented cheque. These would have given rise to the unreconciled difference of \$23M.

175. Account № 016250044700 held at the Bank of Guyana reflected a closing balance of \$59.497M as at 31 December 2014. An examination of the reconciliation statement for the month of December 2014 revealed an amount of \$11.552M reflected as deposits not on bank statement. This amount represents deposits made on 26 January 2012, 27 January 2012, 7 February 2012, 17 September 2013 and January to December 2014. The reasons for the delay in bringing to account the deposits could not be ascertained.

Department's Response: The Department acknowledges the comments of the Auditor General. Efforts are being made to ascertain the origin of the transactions between January to October 2014 with the aim of clearing the amount.

Recommendation: The Audit Office recommends that the Department investigate the differences and promptly bring to account the amounts not deposited into the bank accounts. (2014/59)

176. The undermentioned five bank accounts were maintained at four commercial banks. However, efforts to confirm the balances in the accounts as at 31 December 2014 proved futile since the bank confirmation statements were not provided for audit examination.

Account №	Bank	Balance as at 31 December 2014 \$'000
654-463-9	Republic Bank	22,140
401-917-0	Demerara Bank	10
001009740015	Guyana Bank for Trade and Industry	292
95410200000638	Bank of Baroda	55
654-462-1	Republic Bank	9,962

Recommendation: The Audit Office recommends that the Department requests the banks to confirm the balances in the accounts and to send all confirmation statements to the Audit Office. (2014/60)

177. According to the records of the Department, amounts totalling \$54.952 billion were paid into the Consolidated Fund. However, the Statement of Receipts and Disbursements reflected amounts totalling \$56.866 billion, resulting in an unexplained difference of \$1.914 billion. In response to the finding, the Department submitted a reconciliation statement on 25 September 2015. However, due to the late submission of the statement no work was undertaken to ascertain the accuracy of the statement.

Corriverton

178. An examination of the Rough Cash Book revealed that amounts totalling \$1.239 billion were collected as revenue for the year. However, the Cash Composition Book reflected amounts totalling \$1.237 billion, resulting in an unexplained difference of \$2.058M. Further, the Summary of Cash Details by Method of Payment Report generated by the TRIPS reflected collections totalling \$867.568M, resulting in a difference of \$369.070M when compared with the amounts in the Cash Composition Book.

Department's Response: The Rough Cash Book is maintained as a branch control document, it is not a document required to be maintained, however there were variances in that register for the months of January, February, March and April, 2014. Amounts totalling \$1.388 billion were collected and banked for Income Tax, VAT and Customs for the year 2014. This amount can be verified by the Daily collection register, cash composition register and deposit slips. The comparative report that should have been used to verify the revenue collected would have been the bank reconciliation statements and not the Summary cash details by method of payment.

179. The sum of \$2.279M collected during the period 8 to 10 September 2014 was verified as recorded in the Rough Cash Book. However, no entries were made in the Daily Cash Composition Book and deposit slips to verify that the amounts were deposited into the bank account were not presented for audit examination.

Department's Response: Amounts totalling \$2.314M were collected for the period 8th to 10th September 2014. Inadvertently, it was not recorded in the cash composition book. However the total revenue was banked and can be verified. The error of omission is regrettable and the cash composition book was subsequently updated.

Bartica

180. According to the Revenue Register maintained to record Internal Revenue and VAT collections, the sum of \$4.571M was received on 8 September 2014. However, receipts were not presented for audit examination and there was no evidence that the amounts were brought to account in the TRIPS database.

Department's Response: In early 2014, TRIPS reports were not printed during the period. However, a review of TRIPS revealed that the amount of \$4.571M was payment made by a taxpayer for PAYE in the amount of \$66,000 and Tributors Tax in the amount of \$4.505M. A receipt was printed for this transaction on receipt № 534359 with transaction number BARIR/2014/C31233. This receipt can be provided for verification. Also, Deposit slip № 33-631059 revealed that the said amount was banked.

181. The Office maintained revenue registers to record all amounts received. Pertinent information such as the serial number of receipts was not inserted in the registers. In the circumstances, it was difficult to account for all receipts and it could not be determined the number of receipts cancelled during the period under review. It was observed that the registers bore no evidence of supervisory checks.

Department's Response: There are two receipts registers maintained at the Bartica Office for the issuance of receipts for LRPS and Revenue Collection (IR/VAT/Customs and Excise). These registers have records of the sequence and amount of receipts issued on a daily basis, number of receipts utilized, and indications of whether receipts were cancelled. It is the responsibility of the Cashier to prepare on a daily basis all registers pertaining to revenue collection. The registers would be checked off on a daily basis by the senior officer in charge of the Bartica Integrated Tax Office. The senior officer in charge would verify information recorded in the registers and sign off same. The cashier of the day also co-signs the register. The registers are also balanced at the end of each month stating month totals as well as year to date totals.

182. An examination of the receipts presented for audit revealed that amounts totalling \$76.780M were received during the period under review. Evidence was seen where amounts totalling \$81.645M were deposited into the Department's bank accounts, resulting in an unexplained difference of \$4.865M.

Department's Response: Total Receipts for the month of February valued \$9.561M and total deposits valued \$9.561M. There was no variance between the two variables. All deposit slips and receipts can be submitted for verification.

183. Thirty-eight receipts used during the period January to April 2014 and September to December 2014 were not presented for audit examination. In the circumstances, it could not be ascertained whether all amounts received were brought to account in the records of the Department.

Department's Response: Nine receipts were cancelled, two receipts were hand written and one receipt was utilised for a Customs transaction.

184. Audit examination of the records revealed that deposits were not made on a timely basis and there were instances where partial deposits were made, contrary to the requirements of the Fiscal Management and Accountability Act.

Department's Response: The Bartica Integrated Tax Office was advised by the Revenue Accounting Unit of the GRA to make deposits in batch, in view of the amount of revenue collected. This decision was made since on numerous occasions revenue in the amount of \$1,000 would have been collected in a day. The Revenue Accounting Unit indicates that it was a waste of deposit slips to be banking \$1,000 a day, and that the Office should bank money after several days' collection. In view of this, there was a delay in the banking of revenue collected. This occurred only in the case of Customs collection. Further, after an internal audit the Branch was advised not to continue this practice but to adhere to the SOPs and delayed banking ceased as of May 2014 after the internal audit.

Recommendation: The Audit Office recommends that the Department put measures in place to monitor the operations of all outstations to ensure that the systems in place are working efficiently and effectively. (2014/61)

General

185. An Internal Audit Department was established to add value and to improve the Authority's operations by performing regular audits on the systems and procedures in operations and recommending ways of improving the systems. An examination of the organisation chart revealed that the Department is headed by a Senior Manager who reports to Head of Operational Support Services. The Head of Operational Services in turn reports to the Commissioner General.

186. The Authority has in place Standard Operating Procedures (SOPs) to guide officers in the conduct of their work. Despite repeated requests, the SOPs were not presented for audit examination. In the circumstances, it could not be ascertained whether the departments complied with the principles and procedures established for the efficient and effective functioning of the Authority.

AGENCY 04
MINISTRY OF FOREIGN AFFAIRS

Prior year matters, which have not been resolved

187. Unspent balances approximating G\$76.697M that existed as at 31 December 2014 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 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 Missions	Date of Refund	Foreign Currency	Amount G \$'000
Guyana High Commission, Ottawa	18.06.2015	(CDN)63,626	10,644
Guyana High Commission, London	29.06.2015	(£)1,939.80	628
Guyana High Commission, India	Not refunded as at August 2015		11,220
Guyana Embassy, Caracas	25.02.2015	US\$13,047	2,687
Guyana Embassy, Washington	30.03.2015	US\$9,977	2,055
Guyana Embassy, Brussels	10.03.2015	US\$54,845	11,297
Guyana Embassy, Beijing	24.06.2015	US\$40,301	8,301
Guyana Permanent Rep, New York	12.03.2015	US\$10,821	2,229
Guyana Embassy, Suriname	25.02.2015	US\$21,151	4,357
	23.09.2014	US\$7,330.47	1,510
	28.01.2015	US\$4,416.17	910
	14.03.2015	US\$102.12	21
Guyana Embassy, Brazil	08.04.2015	US\$19,460.58	4,009
Guyana Consulate, Nickerie	16.03.2015	US\$9,209	1,897
Guyana Consulate, Barbados	19.02.2015	(BD) 44,998.27	4,581
Guyana Consul General, New York	Not refunded as at August 2015		6,366
Guyana Consulate, Toronto	18.02.2015	US\$14,817	3,052
Guyana Honorary Consulate, Boa Vista	03.03.2015	4,528.72	933
TOTAL			76,697

Ministry's Response: The Missions have to be advised by Head Office about the amount of unspent balances to return. This is done after the Head Office completes the reconciliation of their respective accounts. It must be pointed out that most of the Missions do not have Home based accountants or trained locally recruited staff to perform the accounting duties. This results in the required documents being received late.

With regards to the unspent balance for the Guyana High Commission in India, the expenditure report was not submitted so the unspent balance could not have been determined.

With regards to the Guyana Consulate General in New York, the unspent balance was used to defray the expense to medivac the Chief Education Officer from Georgetown to Port of Spain for medical treatment.

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. (2014/62)

188. Unspent balances totalling \$6.506M for the fiscal year 2013 were not remitted at the time of reporting for the following overseas missions:

Overseas Mission	Total amount unspent in 2013 G\$'000
Guyana High Commission, India	4,988
Guyana Embassy, Havana	1,518
TOTAL	6,506

Ministry's Response: These Missions were written to and were advised about the unspent balances to be returned. It was observed from the respective expenditure statements that there was over expenditure. It therefore means that the unspent balances was absorbed in the over expenditure.

189. The main bank accounts of the Missions listed in the table below were affected by a number of outstanding advances totalling \$24.525M, 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
Total			24,525

Ministry's Response: The Ministry is aware that the Ministry of Finance is responsible for allocating funds for Conferences. There are times when Missions have to advance funds for Heads of Missions and other representational staff to attend meetings because of the short notices received.

The sum totalling US\$57,452.69 in relation to the Guyana Embassy in Washington was submitted to the Finance Secretary and Accountant General for processing but to date no approval was given.

The Ministry is recommending that there be a meeting with the Finance Secretary (ag), the Auditor General, the Director General (ag) and the Accountant General to discuss the way forward in this matter.

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. (2014/63)

190. Expenditure Statements for the appropriation accounts for the following three Missions were not received for the fiscal year 2014. Hence, unspent funds or otherwise could not be determined.

Overseas Mission
Guyana High Commission, South Africa
Guyana Embassy, Kuwait
Guyana Embassy, Havana

Ministry's Response: Expenditure statements for the fiscal year 2014 were received from Havana. With regards to Kuwait and South Africa, the Ministry has designed a form which will make it easier for the missions to record their receipts and payments on a monthly basis. This has been done in the absence of an accountant.

191. The High Commissions and Consulates did not remit monthly revenue collections on a timely basis to the Consolidated Fund as shown below:

Overseas Missions	Period of Revenue	Date paid over	Amount
Guyana High Commission, London	March 2014	08.05.2014	(GBP) 2,854
	April 2014	23.06.2014	(GBP) 3,340
	August 2014	14.10.2014	(GBP) 2,690
	October 2014	12.12.2014	(GBP)3,340.31
Guyana High Commission, India	January – February 2014	14.04.2014	US \$ 9,787
	March – June 2014	23.07.2014	US\$16,401.32
	July – September 2014	03.11.2014	US\$22,761.90
	October – November 2014	17.03.2015	US\$11,492.06
Guyana Embassy, Caracas	April – May 2014	24.09.2014	US\$13,820.62
	July 2014	19.11.2014	US\$1,979.10
	August 2014	19.11.2014	US\$1,540.40
	September 2014	19.11.2014	US\$1,742.16
	December 2014	07.05.2015	US\$9,485
Guyana Embassy, Havana	January – December 2014	06.08.2015	(CDN) 6,301.75
Guyana Consulate, Toronto	January – February 2014	13.05.2014	US\$27,651.39
	March – April 2014	09.07.2014	US\$29,545.78
	May – June 2014	25.07.2014	US\$27,064
Guyana Consulate, Boa Vista	January – May 2014	03.07.2014	US\$1,040.35
	August 2014	09.12.2014	US\$213
Guyana Honorary Consulate, Jamaica	January – March 2014	29.04.2014	US\$2,000
Guyana Honorary Consulate, Trinidad & Tobago	January 2014	28.11.2014	US\$7,054.91
	February 2014	01.12.2014	US\$8,441.41
	March 2014	01.12.2014	US\$5,934.04
	April 2014	10.04.2015	US\$10,063.85
	May 2014	26.03.2015	US\$5,292.50
	June 2014	26.06.2015	US\$2,655.71
		16.07.2015	US\$6,825.45
	August 2014	16.07.2015	US\$4,810
September 2014	16.07.2015	US\$6,433.98	

Ministry's Response: Missions are reminded to submit revenue in a timely manner.

It should be stated that the Guyana Embassy Caracas has difficulty in obtaining United States currency which is necessary for the remittance.

Also there are months when revenue collection is very minimal and therefore the bank charges to remit such amounts are higher than the revenue collected.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs ensure that all revenues are remitted promptly to the Consolidated Fund. (2014/64)

192. It should be noted that revenue was not remitted for the following Consulates for the periods stated in the table below.

Consulate	Status
Guyana Consulate, Boa Vista	June – July and September to December 2014
Guyana Honorary Consulate, Jamaica	April to December 2014
Guyana Honorary Consulate, Trinidad & Tobago	July, October – December 2014
Guyana Honorary Consulate, Miami	January – December 2014

Ministry's Response: The Consulate in Boa Vista and the Honorary Consulate in Miami remitted for the fiscal year 2014.

Letters are being sent to the Honorary Consulates in Jamaica and Trinidad and Tobago asking them to remit all outstanding revenue.

The Honorary Consulate in Miami has submitted revenue but has been requested to advise on the period.

Recommendation: The Audit Office recommends that the Ministry of Foreign Affairs ensure that all revenues are remitted promptly to the Consolidated Fund. (2014/65)

AGENCY 11
GUYANA ELECTIONS COMMISSION

Prior year matters, which have not been resolved

Current Expenditure

193. The Guyana Elections Commission did not adhere fully to Section 24 of the Stores Regulations 1993 in that, it failed to maintain a Master Inventory of all assets of the Commission. In addition, although sectional inventories were maintained for all departments and/or sections within the agency, they were not updated in the years 2013 and 2014 to record items acquired during these years. Further, the Stores at Coldingen continued to be cluttered with items that had become obsolete and unserviceable. The unserviceable items were generally kept with other items of stock, instead of in a separate storage facility. The large quantities of old stock on hand such as lamps, batteries, torch lights etc. was as a result of items returned after previous elections.

Commission Response: The Commission approved a holistic Stores Rehabilitation in Project in 2014, which is currently being implemented, however its delay was as a result of the 2015 General and Regional Elections, this project is expected to remedy the concerns raised in this report and is expected to be completed shortly. Our efforts to write-off unserviceable and obsolete items which continue to clutter the bond and occupy space have been hampered by the authority to authorise such write-off, despite several submissions for action.

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 is complied with in every respect. In addition, the Commission must follow up with the Finance Secretary to have all obsolete and uneconomical assets disposed of in the approved manner. (2014/66)

194. A stock of two hundred and sixty-eight 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 one hundred and seventy-four 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 the supplier 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 the supplier”. In the circumstance, a request for a write off of these amounts should be made to the Finance Secretary.

Commission's Response: The Commission sought legal advice from the Attorney General's Office which directed GECOM to seek further private legal advice. The Commission will pursue further legal advice.

Recommendation: The Audit Office again recommends that the Commission seek the advice of the Finance Secretary on bringing closure to this matter. (2014/67)

195. At the time of reporting, three advances totalling \$520,000 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; and
- 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.

Commission's Response: The Commission made several efforts to contact the Administrator(s) of the former deceased employee to retrieve the \$313,495 however, our efforts have been futile. The Commission will continue to pursue the Estate of the now deceased employee. Also, the Commission continues to pursue the employees with no success to clear outstanding advances that they received to conduct official business. The Commission had requested that the amount be written off through the Finance Secretary but no action has been taken to date.

Recommendation: The Audit Office again recommends that the Commission take appropriate action to confirm to the Regulations as they relate to issuing and clearing advances, while taking follow-up action with the Finance Secretary to attain approval to write off the losses. (2014/68)

Capital Expenditure

196. 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. The Commission had written the Commissioner of Police on 27 July 2015 for update on this matter.

Commission's Response: The Commission is awaiting the final police report from the Guyana Police Force.

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. (2014/69)

197. On 27 December 2013, the Guyana Elections Commission expended a sum of \$676,280 for the acquisition of twenty-two 450 gallons water tanks from a local supplier. During the period 4 February 2014 to 6 March 2014, the tanks were delivered and duly recorded in the Stores records. Up to May 2014, the records revealed that five tanks were issued and the remaining seventeen were stored at the Commission's storage facility at Coldigen, East Coast Demerara. However, on 29 August 2014, it was reported that sixteen tanks valued at \$424,000 were stolen. The Commission had written the Commissioner of Police on 27 July 2015 for update on this matter.

Commission Response: The Commission is awaiting the final police report from the Guyana Police Force.

Recommendation: The Audit Office recommends that the Commission follow-up the matter of the stolen water tanks with the Commissioner of Police, so that a losses report could be finalised with the Ministry of Finance. (2014/70)

198. The contract for the construction of fence at the Guyana Elections Commission office, Charity Essequibo Coast was awarded to the lowest of three bidders in the sum of \$3.209M and the full amount was paid. Our calculations, based on the physical re-measurements taken on site, revealed that there was an overpayment to the contractor in the sum of \$231,492. This overpayment resulted from the fact that the contractor was paid for the full length of fence contracted to be built that is 494'. However, only 456' was actually constructed, a difference of 38'. The cost of the fence as contracted, excluding the gates, is \$6,091.90, per foot.

Commission Response: The Commission continues to pursue the overpayment from the contractor but to date the contractor has not been responsive to the request. In addition, the contractor has been barred from executing any project from the agency until he has cleared his liability to the Commission. The Commission will pursue legal action if the contractor fails to repay the amount.

Recommendation: The Audit Office recommends that the Head of Budget Agency take immediate action to recover the amount overpaid. (2014/71)

Current year matters with recommendations for improvement in the existing system

Current Expenditure

Account Area- Goods & Services

199. According to the Appropriation Account the sum of \$51.528M was expended for the procurement of office materials and supplies. In July of 2015, a physical verification of thirty-nine different types of toners and twenty-three different types of ink cartridges was carried out at the Coldingen and Kingston Stores. It was observed that, in respect of the toners the aggregate balance on the Bin Cards was six hundred and eighty-eight while the physical balance was six hundred and twenty-eight resulting in a shortage of sixty toners with a value of \$827,295. Similarly, in respect of the ink cartridges the aggregate balance on the Bin Cards was four thousand, three hundred and ninety-eight while the physical balance was four thousand, one hundred and nineteen resulting in a shortage of two hundred and seventy-nine ink cartridges with a value of \$1.499M.

Commission's Response: The Commission's preparation for the 2015 General and Regional Elections resulted in significant resources being diverted from maintaining and updating records to prepare for the Elections. The Commission has commenced the process of updating the records, investigating and reconciling the differences observed during the audit process and this exercise is expected to be completed shortly.

Recommendation: The Audit Office recommends that the Head of Budget Agency take immediate action to investigate the differences and submit a report on the findings to the Audit Office. (2014/72)

Accounting for Expenditure

200. The Guyana Elections Commission operated a standing imprest in the sum of \$50M. Audit examination of the cash book, advances register, advances forms, imprest vouchers, bank statements and reconciliation statements revealed that there is an unreconciled balance of \$138,005.

Commission's Response: The Commission is investigating the unreconciled balance of \$138,005 and will complete this exercise shortly.

Recommendation: The Audit Office recommends that the Head of Budget Agency take steps to have the unreconciled difference investigated and submit a report on the findings to the Audit Office. (2014/73)

AGENCY 13
MINISTRY OF LOCAL GOVERNMENT AND REGIONAL DEVELOPMENT

Prior year matters, which have not been resolved

Capital Expenditure

201. The sum of \$359M was allotted for capital subventions to municipalities and local community councils, enhanced environment and improved community services, improved access and drainage and irrigation systems. As at 31 December 2014, the full amount of \$359M was expended on the following:

Description	Amount \$'000
Subventions to Neighbourhood Democratic Councils	260,000
Subventions to Town Councils	77,246
Chainsaws, brush cutters & outboard engines	11,682
Warrant issued for construction and repair works	9,232
Trophies, sports gears & design cost	595
Cell phones	245
Total	359,000

202. The full amount was paid 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 the Auditor General as soon as practicable. At the time of reporting, only the Charity/Urasara NDC did not submit financial statements for 2013, while ten of the sixty-five NDCs have not submitted financial statements for the year 2014.

203. 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. As can be noted the Linden Town Councils financial statements for the year 1985 - 2010 were returned because of incomplete submissions.

Name of Entity	Amount Received 2014 G\$'000	Year Last Audited	Reports Laid in National Assembly	Remarks on Financial Statements
Georgetown City Council	22,000	2004	None	Financial Statements on hand for 2005 & 2007 Municipality has completed 2013 and currently working on the outstanding years for 2006 and 2008 to 2012.
New Amsterdam Town Council	10,669	1996	None	Audit for the years 2006 - 2011 completed and Opinions to be issued. Financial Statements on hand for 2012 – 2014.
Linden Town Council	11,848	1984	None	Incomplete submissions for 1985 - 2010. Financial Statements on hand for 2011 – 2014.
Anna Regina Town Council	11,476	1999	None	Field work for years 2000 - 2010 completed and opinions to be issued. Financial Statements on hand for 2011 -2014
Rose Hall Town Council	9,026	1998	None	Financial Statements on hand for 1999 - 2014, Audit to be planned.
Corriverton Town Council	12,227	2001	None	Financial Statements on hand for 2002 - 2014, Audit to be planned.

Ministry's Response: The Head of the Budget Agency explained that the Ministry will take measures to have outstanding financial statements submitted. Also, the Ministry will work with the Audit Office and Local Democratic Organs to have the financial statements updated and submitted.

Recommendation: The Audit Office recommends that the Head of Budget Agency take steps to ensure that the Georgetown City Council submit all outstanding financial statements to the Audit Office and to have all completed reports laid in the National Assembly. (2014/74)

Account Area – Infrastructure Development

204. In relation to the construction of the Plaisance Market Tarmac with asphaltic concrete surface along with shoulders and reinforced concrete kerb, Region № 4, a physical verification was carried out on 27 August 2012, and based on the measurements taken on site and calculations, overpayments totalling of \$1.234M were discovered. This issue remains unresolved at the time of reporting in July 2015.

Ministry's Response: The Head of the Budget Agency explained that the Ministry will take action to recover the overpayment.

Recommendation: The Audit Office recommends that the Head of Budget Agency take the necessary steps to recover the overpayment and institute measures to avoid future occurrences. (2014/75)

Account Area – Solid Waste Disposable Programme

205. The sum of \$1.070 billion was allocated for (a) institutional strengthening and capacity building (b) public awareness and community participation (c) Construction and operation of Haags Bosch Sanitary Landfill (d) waste collection and disposal from NDCs (e) treatment and disposal of health care and hazardous waste. During 2014, amounts totalling \$708.125M were expended. The project is subjected to separate audit and reporting. According to the audit report dated on 23 April 2015, “the progress report continued to highlight problems with the execution of the contract at the Haags Bosch Sanitary Landfill and at the time of the report the Ministry had taken a decision to terminate this contract”. This matter is currently before the Court for adjudication.

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

Other Matters

206. Contrary to Section 24 of the Stores Regulations that requires the maintenance of Master and Sectional Inventory, the Ministry did not maintain these records during 2014. In the circumstance, there was no documentary evidence of the description of assets owned by the Ministry, location of these assets and a unique identification number.

Ministry’s Response: The Head of the Budget Agency explained that measures have been instituted to satisfy the Stores Regulations.

Recommendation: The Audit Office recommends that the Head of Budget Agency take immediate action to comply fully with the Stores Regulations. (2014/76)

207. At the time of reporting in July 2015, three cheques totalling \$547,235 were still on hand at the Ministry of Finance in respect of payments to be made on behalf of the Ministry. This resulted in an overstatement of the Appropriation Account by this amount. It must be noted also, that these cheques have become stale dated. Details are listed in the table below:

Cheque Date	Cheque №	Payee	Amount \$
28/10/2014	05-547754	National Tel. Network	138,000
28/10/2014	05-547755	New Guyana Radio	179,235
06/01/2015	05-583860	Linden Cyrus	230,000
Total			547,235

Ministry’s Response: The Head of the Budget Agency explained that the cheques will be refunded to the Consolidated Fund.

Recommendation: The Audit Office recommends that the Head of Budget Agency take immediate steps to ensure that the cheques are updated and refunded to the Consolidated Fund and in future cheques are paid in a timely manner. (2014/77)

Capital Expenditure

Account Area – Infrastructural Development

208. The sum of \$24M was allotted for (i) the completion of Mabaruma market tarmac and sanitary block at Buxton and (ii) the rehabilitation of compound. As at 31 December 2014, amounts totalling \$19.912M were expended on the following:

Description	Amount \$'000
Extension of Kumaka market tarmac	9,911
Construction of sanitary block and resurfacing of Ministry compound	5,362
Construction of sanitary block at Buxton Market Tarmac	2,139
Construction of sanitary block-Region № 2	2,500
Total	19,912

209. However, the requisite approval for the inclusion of programme for the construction of sanitary block in Region № 2, in the sum of \$2.5M was not presented for audit verification.

Ministry's Response: The Head of the Budget Agency explained that in future the requisite approval for the inclusion of programme will be obtained.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that the requisite approval is obtained before works are undertaken. (2014/78)

Account Area – 36002000-National Clean-up Programme

210. The sum of \$1 billion was allocated for clean-up and environmental enhancement in rural and urban areas. According to the Appropriation Account the full sum was expended. A summary of the Account Analysis Report is outlined in the table below:

Description	Amount \$'000
Purchase of tools and equipment	345,072
Permanent Secretary, Ministry of LGRD	303,755
De-bushing and Desilting works	151,775
Purchase of skip bins, barrels and garbage bags	74,064
Trucking service rendered	36,790
Construction , rehabilitation and excavation works	32,508
Warrants issued to Region Nos. 1, 6 & 9	18,901
Cleanup exercise undertaken in rural areas	16,568
Public relation services and advertisements	10,880
Miscellaneous expenditure	3,958
Repairs to garbage trucks	2,310
Fuel purchase for cleanup campaign	1,555
Removal of bees	1,150
Meals and snacks provided	714
Total	1,000,000

The following observations were made in examining the expenditure:

- despite repeated requests, all payment vouchers together with the requisite supporting documents were not presented for audit verification;
- amounts totalling \$345.072M were expended on the acquisition of tools and equipment including tractor and trailers, mini excavators and skid steer loader. According to the records kept at the Ministry, the tools were issued to various community groups to carry out the exercise and should have been returned at the completion of the exercise. However, audit checks revealed that both used and new tools were stored in the same area with no means of distinguishing the new from used. In addition, these items were not properly stored to enable a physical verification. Further, Goods Received Notes and Internal Stores Requisitions were not prepared for the receipt and issue of these items. In view of the foregoing, we could not have verified whether all the items were received, properly brought to account, and whether proper control was exercised over their use;

- also included in the sum of \$345.072M was a payment of \$1M for one flatbed trailer. However, the cheque, number 05-564546 dated 8 December, 2014, payable to Massy Industries Guyana Ltd was still on hand at Ministry in June, 2015. It must be noted that the cheque had since become stale-dated;
- the sum of \$303.755M was recorded in the IFMAS report as payments made to the Permanent Secretary of the Ministry for clean-up exercises in various communities. However, only forty-six payment vouchers amounting to \$160.243M were submitted for audit. In the circumstance it could not be determined whether all the monies were spent for the purposes intended. It should be noted that these payment vouchers were still on hand at the Ministry, instead of being cleared at the Ministry of Finance;
- further, audit checks on the forty-six payments vouchers revealed that (i) the supporting documents lacked evidence that the works were verified as satisfactorily completed; (ii) in eight instances, the amounts stated on the supporting documents differed from the amounts on the payment vouchers; and (iii) in three instances, receipts attached to payment vouchers stated that the monies were paid by a private individual instead of the Ministry. In addition, the payee and the signatory on these receipts were the one and same person;
- according to the IFMAS reports, the sum of \$74.064M was recorded as expended on purchase of skip bins, barrels and garbage bags etc. In the absence of the goods received notes, Internal Stores Requisitions and details of the location(s) of these items, it was impossible to verify their existence;
- according to the Account Analysis Report, the sum of \$36.790M was expended on trucking services rendered for the transporting and disposing of waste during the clean-up exercise. However, there was no evidence to indicate that these disposals were monitored by the Ministry. As a result, it could not be determined whether value was received for the amounts expended;
- the sum of \$16.568M was recorded as expended on cleanup exercise undertaken in rural areas. However, the requisite payment vouchers and supporting documents were not presented. In the circumstance the propriety of the expenditure could not be determined; and
- amounts totalling \$1.555M were expended on the purchase of fuel for the clean-up exercise. However, the Ministry did not adhere to the Stores accounting process as required by existing Stores Regulations, in that no entry was made in the requisite Stores records.

Management Response: The Head of the Budget Agency explained that the Clean-up my country is subject to an investigation.

211. The sum of \$32.508M was expended on (i) emergency electricity works at Stabroek, Bourda and Albouystown Markets; (ii) construction of access roads to landfill sites at Belvieu Region №. 6 and Zorg-En-Hoop Region №. 5; and (iii) construction of sanitary blocks, concrete tarmac, fence and concrete drains, the rehabilitation of footpaths at the La Penitence Market.

212. Documentations in relation to the basis of award for the contracts were not presented for audit. As a result, it could not be determined whether there was full compliance with Procurement Act 2003. Further, based on physical measurements taken on site, it was noted that there were overpayments on three contracts totalling \$1.600M as detailed below:

i. Construction of access road to landfill site - Zorg-En-Hoop Region No. 5

Item	Description	Unit	Paid	Actual	Diff.	Rate \$	Total \$
2.6	Supply, place, soak and compact 14" thick(compact thickness) white sand in layers not exceeding 6"(Layer shall be compacted to a density of at least 95% of the max density) to carriage way	cu. yd	818	725	(93)	3,500	325,500
2.7	To supply, add and compact 10" (thickness after compaction) white sand/loam mixture (60:40) to carriage way	cu. yd	583	519	(64)	4,500	288,000
	Total Overpayment						613,500

ii. Construction of access road to landfill site - Belvieu, Region No. 6

Item	Description	Unit	Paid	Actual	Diff.	Rate \$	Total \$
	Road A						
	Additional Works						
1	To supply, add and compact 9" (thickness after compaction) white sand/loam mixture (60:40) to carriage-way	cu. yd	252	226	26	6,000	156,000
2	Scarify existing road way 3" deep	sq. yd	1013	906	107	120	12,840
3	Supply, place, grade and compact 4" thick first grade crusher run	cu. yd	113	100	13	16,000	208,000
4	Supply and place prime coast using emulsified asphalt (RS-1 or RS-2) at 0.3 gallon per square yard (other type of asphalt must be approved by the Engineer- See Specification	sq. yd	1013	906	107	400	42,800
5	Supply all materials and construct Double Bituminous Surface Treatment (DBST) on crusher run surface comprising of Bituminous Binder RS- 1 or RS-2 at 0.3 gal/sq. yd (2) Uniform chipping of ¾" minus aggregates at 45lbs/sq. yd (3) Application of Bituminous Binder RS-1 or RS-2 at 0.25 gal/sq. yd (4) Uniform chipping of 3/8" minus aggregates at 25lbs/sq. yd	sq. yd	1013	906	107	1,800	192,600
2.5	Sand seal using RS-1 or RS-2 at 0.3 gallon per square yard (other type of asphalt must be approved by the Engineer prior to use)	sq. yd	1013	906	107	450	48,150
	Road B						
2.7	Supply, place, soak and compact 12" thick(compacted thickness) white sand in layers not exceeding 6"(Layer shall be compacted to a density of at least 95% of the max density) to carriage way	cu. yd	26	17	9	4,000	36,000
2.8	To supply, add and compact 8" (thickness after compaction) white sand/loam mixture (60:40) to carriage way	cu. yd	18	12	6	6,000	36,000

2.9	Supply, place, grade and compact 4" thick first grade crusher run	cu. yd	9	6	3	16,000	48,000
2.11	Supply all materials and construct Double Bituminous Surface Treatment (DBST) on crusher run surface comprising of Bituminous Binder RS- 1 or RS-2 at 0.3 gal/sq. yd (2) Uniform chipping of ¾" minus aggregates at 45lbs/sq. yd (3) Application of Bituminous Binder RS-1 or RS-2 at 0.25 gal/sq. yd (4) Uniform chipping of 3/8" minus aggregates at 25lbs/sq. yd	sq. yd	78	52	26	1,800	46,800
2.12	Sand seal using RS-1 or RS-2 at 0.3 gallon per square yard (other type of asphalt must be approved by the Engineer prior to use)	sq. yd	78	52	26	500	13,000
Total Overpayment							840,190

iii. Construction of concrete tarmac, fence and concrete drain at La Penitence Market

Item	Description	Unit	Paid	Actual	Diff.	Rate \$	Total \$
2	Construction of concrete tarmac 50x53						
2.1	Excavation 30" below existing soil level and dispose of soil(include for haulage) a directed by engineer	Cu. yd	246	231	(15)	1,500	22,500
2.2	Supply, place and compact white sand to site compacting 6" layers - 18" thick	Cu. yd	148	139	(9)	2,000	18,000
2.3	Supply, place and compact loam: sand 60:40 to site -8" thick	Cu. yd	65	61	(4)	2,500	10,000
2.5	Supply, place and compact structural concrete 1:2:4 mix to tarmac 5" thick	Cu. yd	41	38	(3)	32,000	96,000
Total Overpayment							146,500

Recommendation: The Audit Office recommends that the Ministry make every effort to recover the overpayment and put systems in place to ensure that this situation does not re-occur. (2014/79)

AGENCY 14
PUBLIC SERVICE MINISTRY

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

Current Expenditure

Account Area – Goods and Services Purchased

213. The sum of \$671.432M was allotted for Training including Scholarships and a Contingency Fund Advance in the sum of \$215.520M was issued, bringing the total funds available to \$886.952M. According to the Appropriation Accounts, the sum of \$886.951M was expended during 2014.

214. Ten Inter-Department Allocation Warrants (IDWs) totalling \$652.200M were issued to the Office of the President for payment of tuition, airfare, accommodation, stipend, allowances, etc. Audit checks revealed that amounts totalling \$652.013M were expended and the balance of \$187,000 was refunded to the Consolidated Fund. There was a difference of \$234.752M between the total funds allocated and the IDWs issued. At the time of reporting, the Guyana Police Force was conducting an investigation into expenditure relating to the Inter-Department Allocation Warrants issued.

215. The difference of \$234.751M was expended as shown in the table below:

Category of Expenditure	Amount G\$'000
Training Cost	231,554
Purchases	1,806
Advertisement	1,391
Total	234,751

216. Included in the figure of \$231.554M shown as training costs, were amounts totalling \$71.798M which were paid through Republic Bank Guyana Ltd, \$69.355M which were paid to the University of Guyana, \$50.418M paid to the Permanent Secretary - Public Service Ministry and \$39.983M paid through other banks and to other training institutions as tuition fees, airfare, accommodation, stipend, allowances and other related costs for overseas and local students. However, a certified list of the students, institutions and amounts payable for 2014, was not presented for audit. As a result, the completeness, accuracy and validity of the payments could not be verified.

217. Examination of a sample of payment vouchers and supporting documents for completeness, accuracy and validity of payments revealed the following:-

- two payments totalling \$4.920M were made to Classique Salon & Spa School of Cosmetology as sponsorship for twelve students to pursue a certificate in cosmetology under the Rural Community Programme. However, documentation on the attendance and completion of the course was not presented. As a result, it could not be determined whether the monies expended were used for the purposes intended; and
- the sum of \$180,000 was recorded as payment to nine students attending Linden Community and Empowerment Programme (LINCEP) Training Projects for Youth Empowerment during the months of June and July 2014. Audit examination of the payment voucher revealed that one person signed the emoluments claim form as receiving payment on behalf of the nine participants. In addition, there were eighteen authorisations purported to be prepared by the participants of which ten were signed by the same person who signed the emoluments claim form.

Management Response: The Head of Budget Agency explained that:

- a request was made to Classique Salon & Spa School for a copy of the attendance register and completion date of the course; and
- this observation is noted and efforts are being made to have it regularised

Recommendation: The Audit Office recommends that the Head of Budget Agency follow-up on the request and submit the documents for audit verification. (2014/80)

218. During 2014, the Ministry operated an Ordinary Imprest in the sum of \$800,000. Examination of the Imprest Cash Book, Advance Forms, payment vouchers and other related records revealed that:

- thirty Imprest advances totalling \$4.080M were issued to the Chief Personnel Officer and Typist Clerk II as local travel and subsistence for Ministerial visits to nine of the ten Administrative Regions. It was observed that the signature of the authorising officer was not evident on the advance forms; and
- in addition, examination of the payment vouchers relative to the clearing of the advances revealed that full details on the expenditure were not recorded and, honour certificates were used in twenty-one instances instead of bills/receipts.

Management Response: The Head of Budget Agency explained that:

- the former accounting officer was authorised to approve all advances; and
- all advances were appropriately cleared to the extent that Ministry's Imprest was fully retired. The original payment vouchers are at the Ministry of Finance for verification.

Recommendation: The Audit Office recommends that the Head of Budget Agency implements systems to ensure that all advances are duly authorised and adequate supporting documentation submitted for clearing of advances. (2014/81)

Capital Expenditure

Account Area – Office Furniture and Equipment

219. The sum of \$9.135M was allotted for the purchasing of filing cabinets, bookshelves, water dispensers, fans, desks, currency counter, generator, fire extinguishers and air conditioning unit. According to the Appropriation Accounts, amounts totalling \$8.832M were expended. A physical verification of the items purchased by the Ministry revealed the following:

- in August 2015, five solid wooden desks with double drawers with a cost of \$375,000 were not received by the Ministry; and
- the location/s of two book shelves with a cost of \$87,696 were not stated on the document presented. As a result, it was impossible to verify their existence.

Management Response: The Head of Budget Agency explained that:

- the supplier of the wooden desk was written to deliver same. He indicated his intent to supply all desks by 25 September 2015 since his business was ruined by floods and the desk were damaged; and
- the book shelves were secured in the office of the former Minister Dr. Westford. However, a check after National Elections on 11 May 2015 revealed that they could not be located.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that the items paid for are supplied and recorded in the records of the Ministry. (2014/82)

Account Area – Buildings

220. The sum of \$2.5M was allotted for the rehabilitation of building - Head Office. According to the Appropriation Accounts the sum of \$2.349M was expended during 2014. A contract was awarded by NPTAB in the sum of \$2.349M for the rehabilitation of the Minister's office and windows. Examination of the bill of quantities revealed that the works included the supply and installation of one 24000 - BTU air conditioning unit at a cost of \$265,500. In the absence of details on the location of the unit, it could not have been physically verified.

Management Response: The Head of Budget Agency explained that the air conditioning unit was not at the time installed but secured in the former Minister's Office. However, a check after National Elections on 11 May 2015 revealed that the air condition unit could not be located.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that the item paid for is supplied, installed and properly accounted for in the books of the Ministry. (2014/83)

AGENCY 16
THE MINISTRY OF AMERINDIAN AFFAIRS

Prior year matters, which have not been resolved

Current Expenditure

221. 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 Solicitor General seeking legal advice on the matter and the Finance Secretary on 20 March 2014 to have the amount written off.

Ministry's Response: The Head of Budget Agency indicated that the Ministry is still awaiting responses from the Solicitor General and the Ministry of Finance and that a reminder will be sent.

Recommendation: The Audit Office again recommends that the Ministry makes every effort to promptly follow-up this matter with the Solicitor General and the Finance Secretary with a view to having the amount written off. (2014/84)

222. 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 was considered. Evidence was seen where an amount of \$30,000 was repaid in November 2014 and March 2015 by one of the officers who was dismissed in 2011. The total overpayment of salaries now amounts to \$128,015.

Ministry's Response: The Head of Budget Agency explained that the Ministry cannot locate the two other employees. The Ministry also wrote the Commissioner of Police for assistance in locating the former employees and is awaiting a response. Reminders will be sent to the other agencies.

Recommendation: The Audit Office again recommends that the Ministry makes every effort to follow-up this matter with the respective agencies and the Guyana Police Force. (2014/85)

223. One hundred and nine cheque orders valued at \$72.449M were not cleared as at July 2015 in respect of the years 2011 and 2012. In addition, twelve cheque orders valued at \$9.683M in respect of 2014 remained outstanding as at July 2015.

Ministry's Response: The Head of Budget Agency indicated that this exercise is ongoing and the Ministry is making every effort to have cheque orders cleared.

Recommendation: The Audit Office recommends that the Ministry, with the approval of the Accountant General, take appropriate measures, such as, through the issuance of Inter/Intra Departmental Allocation Warrants (IDAW) to effect payments at interior locations, thereby avoiding breaches of circularized instructions in relation to the clearing of cheque orders. (2014/86)

224. All assets are now marked except the four All Terrain Vehicles which were acquired during 2013 and issued to Regions Nos 8 and 9 and which were also still not brought to account in the Goods Received Book and Permanent Stores Register. In a related matter, two All Terrain Vehicles (ATVs) acquired prior to 2012 and issued to Region No. 9 remained unregistered by the Ministry at the time of reporting in September 2015.

Ministry's Response: The Head of Budget Agency explained that one of the ATVs was checked and certified by GRA in Region 9 but the registration process has not been completed. The other ATV is now in Region 8 and is not in working condition and since there is no GRA's Office in Region 8, the registration process cannot be completed.

Recommendation: The Audit Office recommends that the Ministry take immediate steps to ensure that the Stores Regulations is complied with, as it relates to the recording and marking of items purchased. The Office also recommends that the Ministry aggressively follow-up with the Regions in order for the ATVs to be registered. (2014/87)

225. There continued to be breaches in the Stores Regulations since Bin Cards were still not kept, the Stores Ledgers were not always updated when items were issued on the Internal Stores Requisitions and some items issued could not be traced to the Stock Ledgers. Further, the goods received books were not properly written up given that many columns were left blank and there were no cross references to the other Stores records.

Ministry's Response: The Head of Budget Agency explained that the Ministry has acquired Bin Cards to be used in the Stores. However, the Stores do not have sufficient space and has only one shelf. As such, it is difficult to implement the Bin Cards. In this respect the Ministry has included the procurement of industrial shelves to aid in this effort. Furthermore, the Stock Ledgers are now being updated.

Recommendation: The Audit Office recommends that the Ministry adhere strictly to the requirements of the Stores Regulations at all times. (2014/88)

226. Circularized instructions require that log books and historical records be kept for each vehicle owned and/or operated by the Ministry to record the cost of maintenance and other pertinent information. However, during 2013 log books for eleven serviceable vehicles and three motor cycles within the Ministry's fleet were not presented for examination. Similarly in 2014, log books in respect of two motor vehicles, seven ATVs, and one motor cycle were not presented for audit examination.

Ministry's Response: The Head of Budget Agency explained that the ATVs are stationed in different Regions and Villages and are used by CDOs but they did not submit those log books. With regards to the motor vehicles and the motor cycle efforts are being made to locate and submit the log books.

Recommendation: The Audit Office again recommends that the Ministry take immediate steps to ensure that the Stores Regulations is fully complied with. (2014/89)

227. The Ministry received two Inter/Intra Departmental Warrants (IDWs) totalling \$214.393M from the Office of the President for the construction of IT hubs in 100 Amerindian Villages in 2013 and deposited the amounts into the Amerindian Purposes Fund in January 2014. To account for the sum, the Ministry had issued a financial return dated 31 December 2013 indicating that the full amount was expended, even though the full amount from the 2013 appropriations was still being held in the Fund's bank account. As at September 2014, amounts totalling \$70.110M were expended for the purchase of tools and the construction of eighty-nine hubs in eighty-nine Villages.

228. As at June 2015, a further nine hubs were completed bringing the total to ninety-eight hubs which were constructed in ninety-eight villages at a cost of \$81.808M which also included the cost of tools for the installation of the ICT hubs. Amounts totalling \$39.068M were also expended on the installation of solar photovoltaic systems in Regions No. 1, 7, 8 and 9 bringing the total expended as at June 2015 to \$120.875M. The balance of \$93.518M remains to be refunded from the Amerindian Purposes Fund to the Consolidated Fund.

229. In relation to the construction of hubs, contracts were entered into with the Village Councils for the execution of these works. However, it was observed that contract documents were not properly prepared and completed with all pertinent information and relevant signatures. In addition, there were twenty-two instances where no contracts were seen. Further, an examination of the payment vouchers, revealed another twenty-two instances where neither the Permanent Secretary nor the certifying officers' signatures were evident on the vouchers.

Ministry's Response: The Head of Budget Agency explained that the Ministry is seeking guidance from the Ministry of the Presidency on the status of this project and that efforts are being made to have the contract document available for audit examination.

Recommendation: The Audit Office recommends that the Ministry comply with circularised instructions as it relates to accounting and reporting for amounts received by way of warrants. (2014/90)

Capital Expenditure

230. The Ministry expended the sum of \$5M on five projects during 2011. Up to the time of reporting on the 2013 audit, no progress reports were presented for audit examination to validate the completion of the works. At the time of reporting in September 2015, all progress reports were submitted for audit; however the five projects were still not completed since according to the reports, the funds were exhausted except for the community centre at Rupanau which had a balance of \$357,660 to be expended.

Ministry's Response: The Head of Budget Agency explained that the Ministry is monitoring these projects and will work with the Village Councils with a view of completing these works.

Recommendation: The Audit Office recommends that the Ministry re-budgets for the completion of these projects and put systems in place to obtain regular feedback for all projects undertaken in Amerindian Villages. (2014/91)

231. A supplementary provision in the sum of \$500M was approved for Amerindian development projects and programmes in 2013. The cheque was received in December 2013 and deposited into the bank account of the Amerindian Purposes Fund in January 2014. The use of the Amerindian Purposes Fund circumvented the timely execution of projects set for the 2013 project cycle and breached the provisions of the FMA Act. Further, the sum of \$500M which was deposited into the Amerindian Purposes Fund was not expended during 2013. Therefore, the Appropriation Account was overstated by this amount. At the time of reporting in September 2015, amounts totalling \$255.481M were expended, leaving a balance of \$244.519M which should have been refunded to the Consolidated Fund.

Ministry's Response: The Head of Budget Agency explained that these unspent balances are being utilized for the payment of transportation cost for delivering assets to the Amerindian Villages and other miscellaneous expenditure.

Recommendation: The Audit Office recommends that the Ministry comply 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. (2014/92)

232. The sum of \$28.270M was expended during 2013 on construction and extension works in Regions № 1, 2, and 5 to 10. At the time of reporting, the Ministry was not in receipt of progress reports or other evidence from Village Councils to validate completion of the works. As a result, the Audit Office could not be apprised of the status of the works. At the time of reporting in September 2015, progress reports were submitted for one Village. The others are still to be submitted for verification.

Ministry's Response: The Head of Budget Agency explained that the Ministry is currently in the process of obtaining these reports from the Village Councils and will supply same to the Audit Office as they become available.

Recommendation: The Audit Office recommends that the Ministry review the systems currently in place with a view to ensuring that timely reports are received and projects are completed. (2014/93)

233. The Ministry paid sums totalling \$151.266M to Community Support Officers in the Regions. With the exception of one payment for the sum of \$19.320M, payment vouchers and other documentation were not presented for audit examination. An examination of the payment voucher for \$19.320M revealed that pay sheets in support of the payments made to Officers were not attached to the voucher. In the circumstances, the accuracy, validity and completeness of the amounts expended could not be determined.

Ministry's Response: The Head of Budget Agency explained that vouchers and other details will be made available for audit.

Recommendation: The Audit Office once again recommends that the Ministry present all documents validating the payments to the Community Support Officers. (2014/94)

Amerindian Purposes Fund (APF)

234. The Amerindian Purposes Fund, was established in the year 2000 in keeping with a proviso in Section 26 of the Amerindian Act Chapter 29:01; this Act was later repealed by Section 84 of the Amerindian Act (2006), which had not in itself provided for the operation of the Fund. 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.

Ministry's Response: The Head of Budget Agency explained that the Ministry has written the Ministry of Legal Affairs twice for advice on the way forward to ensure the legality of the fund is replenished. However, to date a reply was not received and a reminder will be sent to the Ministry.

Recommendation: The Audit Office once again recommends that the Ministry aggressively follow-up this matter with the Ministry of Legal Affairs. (2014/95)

235. The following observations were made in relation to the operations of the Amerindian Purposes Fund for prior years, most of which continued in 2014:

- (a) at the end of 2011, 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. Although approval was received from the Finance Secretary and a cheque to the value of \$292,500 was drawn, the amount was still 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 the years 2011 to 2013, although entries were made in the book, it was not balanced at the end of each month. This situation continued in 2014;
- (c) bank reconciliation, which was done up to November 2009, reflected an un-reconciled balance of \$11,362. At the time of reporting in September 2015, no other bank reconciliation statements were prepared;

- (d) the sum of \$11.314M was received in 2012 but acknowledged by the Ministry until April 2013. The reasons for the late acknowledgement could not be ascertained. Further, receipts totalling \$1.105 billion applicable to year 2013 were traced to the bank account but were not recorded in the cash book during 2013. A similar situation existed in 2014, where amounts totalling \$27.793M for which no receipts were seen were deposited into the bank account but, the amounts were not recorded in the cash book. In addition, receipts were written for amounts totalling \$1.278M and deposited in the bank account but were not entered in the cash book;
- (e) payment vouchers which were presented for audit were not numbered and examined by the competent officer. Further, the cash book was not properly maintained in that all payments were not recorded therein. As a result, the balance on the Fund at a given time could not be ascertained from the records. This situation continued in 2014;
- (f) the Ministry expended the sum of \$29.899M in 2013 to undertake construction and extension works in Amerindian Villages and Communities. However, at the time of reporting, the Ministry was not in receipt of progress reports or other evidence to validate completion of the works. As a result, the Audit Office was unable to ascertain the status of the works;
- (g) there was a lack of control over advances issued during the period under review. An advance register was not kept and advance forms were not numbered in keeping with sound accounting procedures. Further, it could not be determined whether all advances were repaid by the officers and whether these amounts were reimbursed to the Fund. A similar situation existed in 2014 where seventy three advances totalling \$21.776M were issued. Also included in the seventy-three advances was twenty-seven salary advances totalling \$1.089M;
- (h) the Ministry paid sums totalling \$82.859M to Community Support Officers in Regions Nos 8 and 9 in 2013. Despite repeated requests to verify this amount, the Ministry only provided two payment vouchers totalling \$35.580M. Both lacked documentation and one for an amount of \$18.720M was not acknowledged by the payee. As a result, the accuracy and validity of the amount of \$82.859M paid could not be determined;
- (i) equipment, tools and other items purchased for Regions/Villages were not inventorised. A similar situation continued to exist in 2014; and
- (j) 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. A similar situation continued to exist in 2014.

Ministry's Response: The Head of Budget Agency explained that corrective action is being taken to resolve these issues. In addition, the Ministry is now in the process of filling all vacant positions and requesting additional staff where necessary.

Recommendation: The Audit Office recommends that the Ministry takes appropriate measures to ensure that there is transparency and accountability in the operation of the Fund. (2014/96)

236. A contract was awarded in 2013 for the excavation, land filling, construction of drains and concrete works at student dorms, Liliendaal in the sum of \$14M and the full amount was paid to the contractor. Based on physical verification on site in April 2013, it was reported that a sum of \$7.869M was overpaid to the contractor. The competent officer for the project requested re-measurement of the works since the contractor disputed the amount stated as overpaid. A revisit and leveling exercise was conducted in April 2014 and physical measurements taken revealed that the contractor was overpaid the sum of \$8.597M.

Ministry's Response: The Head of Budget Agency explained that the Ministry has written to the contractor indicating his indebtedness to the Ministry and has requested an immediate refund to resolve this claim of overpayment. However, the contractor never responded. The Ministry will now write the Solicitor General to take legal action against the contractor.

Recommendation: The Audit Office recommends that the Ministry follow-up this matter with the Solicitor General. (2014/97)

Current year matters with recommendations for improvement in the existing system

Current Expenditure

Amerindian Purpose Fund

237. The records of the Amerindian Purposes Fund revealed that amounts totalling \$1.186 billion were expended during 2014 as follows:

Particulars	Amount \$ '000
Supply & installation of Photovoltaic Systems	385,667
Procurement of items	214,376
Payments to CSOs'	275,356
Construction works in Amerindian Villages	145,214
Supplying and distribution of school uniforms	69,722
Others	55,506
Advances issued	21,776
Transporting of equipment to Amerindian Villages	18,004
Total	1,185,621

Supply and installation of Solar photovoltaic system

238. Included in the sum of \$385.667M are two amounts totalling \$335.676M which were paid to the Office of the President and a commercial bank for the supply of six thousand units of 65 W and twenty-five units of 3000 W solar photovoltaic system during 10 September 2014 and the 31 October 2014 respectively. With regards to the first payment to the Office of the President in the sum of \$270.676M, whilst the money was paid from the Amerindian Purpose Fund, the Ministry of Amerindian Affairs did not have any documentation other than the payment vouchers and requests from the Office of the President. In addition, no approval was seen to pay this amount from the APF other than the Accounting Officer approving the payment to Office of the President.

239. Audit checks at Office of the President revealed that a contract was entered on the 10 September 2014 for 6000 x 65 W stand alone solar photovoltaic system to the lowest of the three bidders in the sum of \$270.672M. The total contract sum was paid by the Office of the President as 31 December 2014. The receipt and distribution of the solar photovoltaic systems were managed by the Hinterland Electrification Inc who provided records that five thousand nine hundred and three units were distributed as at September 2015 to one hundred and sixty eight Amerindian Villages. The balance of ninety-seven units is in stock at Hinterland Electrification Company Inc.

240. In relation to the other amount of \$65.811M which was paid to a commercial bank, it was observed that this sum was expended towards the purchase of 25 x3000 watt peak stand alone Solar Photovoltaic Systems. Audit checks revealed that a contract was signed on the 18 September 2014 between Office of the President and a supplier from Italy in the sum of \$65.004M. However, the delivery date of the Solar Photovoltaic Systems could not be determined since the information was not stated in the contract document. It should be noted that no documentation was provided by the Ministry of Amerindian Affairs or Office of the President who paid the amount and who entered into the contract with the supplier respectively. Instead, all documentation was provided by the Guyana Energy Agency who was also in direct contact with the supplier. At the time of reporting in September 2015, the items were not yet delivered.

Ministry's Response: The Head of Budget Agency explained that this was a directive from the previous Permanent Secretary and all details pertaining to this project was handed directly by that officer.

Recommendation: The Audit Office recommends that the Ministry follow-up this project to ensure that value was received for the amounts expended and that the intended recipients of this project have benefited. (2014/98)

Procurement of items

241. Amounts totalling \$214.376M were expended to procure items such as ATVs, pickups, minibuses, backhoes, outboard engines, sports gears, chainsaw, musical instruments etc for Amerindian Villages. An examination of the payment vouchers and other records revealed that while the items were recorded in the Goods Received Book and Stock Ledger as received and an annotation was made in the Stock Ledgers as to which villages the items were issued to, there was no documentation from the villages requesting and acknowledging the receipt of the items.

Ministry's Response: The Head of Budget Agency explained that systems are being put in place to have all these issues addressed.

Recommendation: The Audit Office recommends that the Ministry comply with the Stores regulations. (2014/99)

Stipend for Community Support Officers (CSOs)

242. Amounts totalling \$275.356M were paid during 2014 from the Amerindian Purposes Fund for stipends to CSOs in Regions 1, 7, 8 and 9. An audit examination revealed the following:

- (a) payment vouchers were only located for nine payments totalling \$138.720M;
- (b) with regards to the nine payment vouchers which were submitted, we observed that one payment voucher for \$52.290M was prepared for Region No.1. However, the only supporting document was a payroll for the various districts with no signatures. The signed copy of the payroll was not seen to determine whether all amounts were paid or if not whether the refunds were properly accounted for; and
- (c) two payments totalling \$720,000 were made out to a Toshao in Region No. 7 to pay eight CSOs. However, no evidence was seen that the payments were collected by these CSOs. In addition, four payments totalling \$45.270M for stipend to Regions 1 and 8 had no supporting documents attached to the payment vouchers.

Ministry's Response: The Head of Budget Agency explained that corrective action is being taken to have this issue resolved.

Recommendation: The Audit Office recommends that the Ministry comply with circularized instructions. (2014/100)

243. It was observed that the remaining two payment vouchers totalling \$64.50M had two cheques paid from the Consolidated Fund attached for same amounts on the payment vouchers. Audit checks revealed that these amounts were paid to REOs Regions 1 and 8 through Inter Departmental Warrants issued by the Ministry of Amerindian Affairs to effect payments to CSOs. However, while the payment was processed by the Regions, the cheques were uplifted from Accountant General by the Regions and paid to the Ministry of Amerindian Affairs who deposited the amounts in the APF and then wrote cheques for the same amounts in the name of the Accounting Officer and the cheques were encashed by staff of the Ministry of Amerindian Affairs. This arrangement defeated the purpose of issuing the Inter Departmental warrants. We were unable to determine whether other such payments were done since all payment vouchers were not presented for audit.

Ministry's Response: The Head of Budget Agency explained that the payment vouchers should be available at the respective RDCs and would be made available for audit.

Recommendation: The Audit Office recommends that the Ministry comply with circularized instructions with regards the issuing of warrants. (2014/101)

Projects in Amerindian Villages

244. The Ministry expended the sum of \$145.214M to undertake various projects in the Amerindian Villages and Communities. However, at the time of reporting, the Ministry was not in receipt of progress reports or other evidence to validate completion of these projects. Included in these projects was an amount of \$1.5M allocated to St. Ignatius, Kumu & Quarrie Village in Region 9 for the construction of a Cassava processing building. However, audit checks revealed that the Cassava Processing Building was not constructed and the monies from this project were used instead as part payment for the purchase of a mini bus for the Village. No change of programme was seen to accommodate the purchase of the minibus instead.

Ministry's Response: The Head of Budget Agency explained that the villages were informed to submit status reports on their specific projects within their communities. However, the Ministry has not received any of these reports to date.

Recommendation: The Audit Office recommends that the Ministry put measures in place to verify that amounts allocated were properly expended in the interest of the villages. (2014/102)

School Uniform

245. The sum of \$80M was received from the Ministry of Finance under the Poverty Programme for the purchase and distribution of School Uniforms to students in Regions No. 1, 8 and 9. It was observed that this money was received by the Ministry of Amerindian Affairs and banked into the Amerindian Purposes Fund. Amounts totalling \$69.722M were expended as at 31 December 2014. The unspent balance of \$10.278M was not refunded to the Consolidated Fund.

Ministry's Response: The Head of Budget Agency explained the Ministry has taken steps and Systems are being put in place to refund this money to the Consolidated Fund.

Other

246. An examination of the Amerindian Purpose Fund cash book revealed that four payments totalling \$6.625M were paid to "PS Ministry of Amerindian Affairs". No description of the payments was stated in the cash book and three out of the four payment vouchers were not presented for audit. Furthermore, the one presented had no supporting documents attached. An examination of the returned encashed cheques revealed that all four of the cheques were encashed by employees of the Ministry. No evidence was presented to support what the cash was expended for.

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

Recommendation: The Audit Office recommends that the Ministry should ensure that there are proper documentations to support all payments made. (2014/103)

Account Area – Maintenance Works

247. Two contracts in the sums of \$2.968M and \$988,940 were awarded for the dismantling and reconstruction of two washrooms, reconstruction of step at the Amerindian Hostel, repairs to Benab and Bridge at Sophia. However, it was observed that there was no public advertisement for these projects and no engineers' estimates were presented for audit. Further, works satisfactorily completed was signed off by the Administrative Assistant in the Ministry. As at 31 December 2014, the total contract sums were paid.

Ministry's Response: The Head of Budget Agency explained there is no engineers estimate or public advertisement. In addition, the Ministry does not have an engineer and as such the Administrative Assistant was tasked with the responsibility of signing off these projects.

Recommendation: The Audit Office recommends that the Ministry put measures in place so that there is adherence to the Procurement Act and only competent officers sign off on project as satisfactorily completed. (2014/104)

Other Matters

Safe Contents

248. An examination of the Ministry's safe was carried out on the 10th June 2015 it was observed that there was cash in envelopes totalling \$12.547M. Attempts to verify when the cash were lodged in the safe, by whom, and details pertaining to the cash revealed that no register of safe content was kept as required by financial regulations. Below is a breakdown of the cash which were in envelopes in the safe:

Description on envelopes	Amount \$'000
Sewing uniforms for Region 1,7 &8	8,345
Sewing of school uniforms and refund of expenses	2,220
Language revival programme	1,000
Language revival programme	459
Salary and gratuity	261
Assistant Credit Officer's Salary	123
CDO Salary - officer resigned	79
Gratuity for CDO	58
Total	12,547

- a. with regards to the cash of \$8.345M, audit checks revealed that the cash relate to several transactions which were processed in 2013 and 2014 and for which the cheques were encashed and payments made to the persons who sew uniforms for those years. The Ministry made payments to some of the persons and the amount of \$8.345M represents the balance remaining to be paid;

- b. in relation to the cash totalling \$2.220M, five payment vouchers were processed in 2012, 2013 and 2014 for sewing of school uniforms and refund for expenses incurred by. The cheques were uplifted and encashed by the Ministry but were never paid out;
- c. the amounts shown in the table for Santa Rosa and White Water Village Councils totalling \$1.459M were met from Subhead 14001-Amerindian Development Fund. The money was paid for the Arawak and Warrau Language Revival Programme. An examination of the payment vouchers revealed that the cheques totalling \$1M each were collected by these two Village Councils on the 13 January 2015. The Accountant for the Ministry of Amerindian Affairs explained that the balance of cash is being kept in the safe for safe keeping. There is no record to verify when the amounts were lodged, how much was lodged and why it was lodged; and
- d. in the relation to the amount of \$261,385, it was explained that this represent salaries and gratuity for an Officer who was dismissed since October 2013.

Ministry's response: The Head of Budget Agency explained that a register of safe contents will be implemented as early as possible and efforts will be made to meet with the Accountant General to have the matters resolved in refunding of monies to the consolidated Fund.

Recommendation: The Audit Office recommends that the Ministry introduce a register of safe content immediately and refund all cash relating to prior years to the Consolidated Fund. (2014/105)

Contract Register

249. An examination of the contract register revealed that it was not properly written up. It was observed that two hundred and sixty-one contracts were omitted from the register, contracts were given a new number every time a progress payment was made, all contracts regardless of the contract sum was referred to as "Minor" and the contract register bore no evidence of supervisory checks by a senior officer.

Ministry's response: The Head of Budget Agency would take corrective measures by putting systems in place to ensure that the contract register is properly written up.

Recommendation: The Audit Office recommends that the Ministry put measures in place to have the contract register written up properly. (2014/106)

Capital Expenditure

Subhead 14001- Amerindian Development Fund

250. The sum of \$1.1 billion was budgeted for the Amerindian Development and included projects which will (a) secure the livelihood and youth entrepreneurship and youth apprenticeship programme, (b) Construction of village offices and multipurpose buildings, (c) Purchase of sports gear, musical instruments, drip irrigation systems, tractors and implements, and (d) Support to other projects and programmes including eco-tourism. As at 31 December 2014, the entire amount was expended as follows:

Description	Amount \$'000
Stipend, training and other expenses for Community Support Officers	642,504
Construction of 4 Village Offices & 2 Multipurpose buildings	8,477
Purchase of Sports Gear	2,098
Purchases of Musical Instruments	1,649
Construction of three drip irrigation systems	1,500
Purchases of tractors and implements	73,870
Eco Tourism and other projects	119,505
Funds transferred to the Amerindian Purpose Fund	217,400
Transportation services provided	22,720
Reimbursement of travelling expenses	10,277
Total	1,100,000

Stipend, training and other expenses to Community Support Officers

251. A project was launched in 2013 targeting the Amerindian Youths in Guyana called the Youth Entrepreneurial and Apprenticeship Programme (YEAP) engaging Community Support Officers (CSOs) between the ages of 18-40 to work in their respective communities so that they can be involved in village development learn some basic life skills, develop their capacity and strengthening individual interest and aptitude. Each of the CSOs received \$30,000 per month and worked in areas such as health, education, governance, village council community development projects, culture youth and sport, ICT, forestry and agriculture.

252. Amounts totalling \$642.504M was expended towards this project with sums totalling \$574.733M representing stipend paid for 2014. Included in the figure of \$574.733M, are amounts totalling \$549.443M related to 32 warrants which were issued to Regions 1,5,7,8 & 9 for payment to the CSOs in those Regions. It was observed that Financial Returns were only received for 27 warrants totalling \$505.725M. No returns were seen for 5 warrants totalling \$43.718M for Regions 1, 5 and 8.

Ministry's Response: The Head of Budget Agency explained the Ministry will make every effort to ensure that financial returns are submitted in a timely manner.

Recommendation: The Audit Office recommends that the Ministry comply with instructions regarding the issuing of warrants. (2014/107)

253. An examination of the payment vouchers and other supporting documents revealed that The paysheets were prepared by the Ministry of Amerindian Affairs and signed by the Accountant and the Permanent Secretary. There were no supporting documents attached such as times sheets and work completed. The Ministry did not provide any documents to demonstrate that these CSOs were present on the job and what work was undertaken for the months paid. Further, no one from the Village Councils, RDC or other places the CSOs would have worked certified the paysheet. Further, details pertaining to NIS, TIN and ID numbers were not stated and there were many instances where no ID numbers were recorded when payments were collected. In addition no progress reports were presented for audit to ascertain the CSO's performance and attendance on the job.

Ministry's Response: The Head of Budget Agency explained that details relating to the CSOs would be made available for audit scrutiny.

Recommendation: The Audit Office recommends that the Ministry provide the records as soon as possible. (2014/108)

Construction of the Village Offices and Multipurpose buildings

254. The amounts of \$8.477M were given to the Village Councils to execute the construction of the Village Offices and Multipurpose Buildings at Paramakatoi, Batavia, Karisparu, Kaibarupai, Yupukari and Kamana respectively based on the community participatory method of procurement.

255. With regards to the multipurpose building at Yupukari Village which cost \$1.5M, the works comprised of a timber and hollow concrete block building to serve as a venue for hosting village meetings, activities and events. However, a physical verification in July 2015 revealed that the works done consisted of only a frame of the building. Further, a pile of concrete blocks were stored nearby. With regards to the other projects, no progress reports were submitted to verify that these projects were completed

Ministry's Response: The Head of Budget Agency explained the reports on the status of these projects will be sought from the Village Councils and forwarded to the Audit Office.

Recommendation: The Audit Office recommends that the Ministry put measures in place where regular feedback and progress reports are received from the Amerindian Villages. (2014/109)

Purchase of tractors and implements

256. Amounts totalling \$73.870M was expended on the purchase of seven tractors and implements for various Amerindian Villages. These were received and distributed to Itabac, Sand Creek, Rupanau, St.Cuthberts, Massara, Yarung Paru, and Kwebanna. However, it was observed that four tractors at a cost of \$47.080M were still to be registered with the GRA. Further, it was also noted that these assets were not placed on the inventory of the Ministry.

Ministry's Response: The Head of the Budget Agency explained that the supplier of the equipment was suppose to provide the registration for the equipment at the time of purchases, however four of these registrations are still outstanding. Efforts are made to have this matter follow up and to have these registrations submitted.

Recommendation: The Audit Office recommends that the Ministry put measures in place so that all associated matters relating to the purchase of assets are completed before they are issued to the Villages. (2014/110)

Eco-tourism and other projects

257. Amounts totalling \$119.505M were expended on projects relating to eco tourism such as three eco lodges, two guest houses, one benab, upgrading of a waterfall, funding for a trail from Parabara to Kasikaitu and language revival programmes. Also included in this amount were sums totalling \$41M which were given to eleven Village Councils to undertake various community projects

258. However, it could not be determined whether these projects were completed since no evidence was provided to demonstrate that these works were verified as completed by the Ministry.

Ministry's Response: The Head of the Budget Agency explained that the villages were informed to submit status reports on their specific projects within their communities. However, the Ministry has not received any of these reports to date.

Recommendation: The Audit Office recommends that the Ministry put measures in place where regular feedback and progress reports are received from the Amerindian Villages. (2014/111)

Language Revival Programme

259. Amounts totalling \$4M were expended on a revival programmes for the Arawak and Warrau Languages in respect of Santa Rosa and White Water Village Councils respectively.

260. The costs for the revival of these two languages were \$2M each. However, audit checks revealed that two payment vouchers totalling \$2M which were prepared for Santa Rosa and White Water Village Councils were still at the Accountant General's Department and have not been uplifted as at August 2015. The cheques were dated 8 January 2015 for 31 December 2014. Further, the remaining amount of \$2M was collected by the two Village Councils on the 13 January 2015. An examination of the safe contents in June 2015 at the Ministry of Amerindian Affairs revealed that cash totalling \$1.459M were held in the safe in respect of the two councils. Further, no evidence was seen on the payment vouchers to indicate that these programmes were completed.

Ministry's Response: The Head of the Budget Agency explained that cheques are to be uplifted by the two village councils since they are direct payments and in relation to the amount held in the safe the works are still ongoing and payments are still been made.

Recommendation: The Audit Office recommends that the Ministry put systems in place to expedite projects so that unexpended amounts are reduced and there is more transparency in executing projects. (2014/112)

Funds transferred to the Amerindian Purpose Fund

261. Amounts totalling \$217.400M were deposited into the Amerindian Purpose Fund in the months of September and November 2014 and January 2015 respectively. The first deposit of \$200M was for two hundred and two Amerindian Villages and communities and deposited in the for presidential grants to be paid for 2014. According to the cash book for the Amerindian Purpose Fund, amounts totalling \$41.060M was expended as at 31st December, 2014 and a balance of \$158.940M is yet to be spent and therefore, should have been refunded to the Consolidated Fund. The other deposit of \$17.400M was in relation to the support to multipurpose and wood working centres, upgrading of trails and construction of bridges in six Amerindian Villages. Since the year had already elapsed, this amount should have been refunded to the Consolidated Fund. The Appropriation Account would have been overstated by this said amount.

Ministry's Response: The Head of the Budget Agency explained that payments are currently ongoing for the remainder of the Presidential Grants.

Recommendation: The Audit Office recommends that the Ministry comply with the FMA Act. (2014/113)

AGENCY 21
MINISTRY OF AGRICULTURE

Prior year matters, which have not been resolved

Current Expenditure

262. The Ministry recovered an additional \$314,123 in overpaid salaries for the period under review and is still to recover outstanding amounts of \$458,237. The deductions paid over to the various agencies and amounting to \$666,817 were also not recovered. Notwithstanding, the Ministry should be commended for its efforts in recovering some of the overpayments.

Ministry's Response: The Head of Budget Agency explained that the Personnel Department wrote letters to all Permanent Secretaries and Regional Executive Officer with the aim to ascertain if any of the former employees were employed within the respective Ministry/Region so as to arrange for salary deductions to be made and forwarded to the Ministry of Agriculture. However, the responses received thus far have not been favourable. The Ministry of Agriculture will pursue alternative methods with the aim of recovering the outstanding sum.

Recommendation: The Audit Office recommends that the Head of Budget Agency continue to take stringent follow-up actions to recover the remaining amounts overpaid and continue to ensure that efficient and effective system is functioning to ensure the timely communication of pay change directives to the Accounting Unit. (2014/114)

Capital Expenditure

263. A verification exercise carried out in respect of water pumps purchased during 2013 revealed that a 3" water pump valued at \$101,000, which was issued to the Aquaculture Station at Mon Repos could not be accounted for at the time of audit inspection. The matter was reported to the Police and is currently under investigation.

Ministry's Response: The Head of Budget Agency explained that a report was made on 05 July 2014 to the Beterverwagting Police Station, East Coast Demerara. A follow-up letter was sent to the Commissioner of Police on 23 July 2015 requesting an update on the matter but there has been no response to date.

Recommendation: The Audit Office recommends that the Head of Budget Agency continue to follow-up the matter with the Guyana Police Force. (2014/115)

264. With regards to the completion of an alternative outlet at Hope for the regulation of the East Demerara Water Conservancy, the project had initially comprised of twenty-three different components which included civil works, operation and monitoring of machinery for construction of the channel, supply of material, equipment, fuel, lubricants and design and supervision costs. However, four additional components were added due to savings accrued on the construction of the head regulator, bringing the total to twenty-seven components. As at May 2015, amounts totalling \$3.369 billion were expended as shown below:

Summarised Project Components	Revised Contract Sum \$'000	Amount Expended as at May 2015 \$'000	Balances \$'000
Civil works	1,816,936	1,668,052	148,884
Supply of materials and equipment	1,090,735	1,075,607	15,128
Fuel and lubricants	238,738	224,251	14,487
Engineering design & supervision	343,222	290,682	52,540
Other associated cost	110,369	110,369	0
Total	3,600,000	3,368,961	231,039

265. At the time of reporting, nineteen of the twenty-seven components were practically completed; whilst, four were substantially completed, including the High Level Sluice Outfall Structure. The duration this Structure was eighteen months; however, the contractor was granted extensions of time up to 15 December 2014. The main reasons cited for extensions of time were the delayed handing over of the Project site to the contractor for the commencement of construction works and unavailability of construction materials. The other four components have not yet commenced. It should be noted that the completed civil works were in its defects liability period.

Ministry's Response: The Head of Budget Agency explained that in addition to the reasons cited in the report, the delay was caused by the following factors:

1. the layout for the public road bridge was provided late and this delayed the construction of access to the high level sluice.
2. final position of the structure was not provided until January 2012.
3. pneumatic hammer broke down and a new one had to be procured. This delayed pile driving activities.

Recommendation: The Audit Office recommends that the Ministry continue to monitor the outstanding works, with a view of having same completed within the contractual obligations. (2014/116)

266. In relation to the acquisition of pumps, on 26 July 2010 the Government of Guyana and the Export-Import Bank of India signed a credit agreement in the sum of US\$4M for the purpose of acquiring, installing, and commissioning of six mobile and eight fixed pumps. On 15 February 2011, the National Board of Procurement and Tender Administration gave approval for twenty-eight suppliers to be shortlisted for the supply and installation of fixed and mobile drainage pumps; however, only seventeen suppliers expressed interest; whilst only two submitted tenders to National Board of Procurement and Tender Administration. The contract was awarded by National Board of Procurement and Tender Administration in the sum of US\$4M to the more responsive of two bidders. At the time of reporting in September 2015, amounts totalling US\$2.991M were paid to the contractor, as shown below. The contract was subsequently terminated in October 2014; however, all of the fixed and mobile pumps were received and installed at fourteen locations.

Description	Contract Amount US\$	Amount Paid as at 31.12.2013 US\$	Amount Paid in 2014 US\$	Total Payment US\$	Balance on Contract US\$
Supply of eight fixed pumps	2,124,000	424,800	749,347	1,174,147	949,853
Supply of six mobile pumps	1,566,000	1,566,000	0	1,566,000	0
Pump spares & design & engineering cost	180,000	36,000	126,000	162,000	18,000
Technical support	67,000	33,500	0	33,500	33,500
Freight and insurance	63,000	31,500	24,000	55,500	7,500
Total	4,000,000	2,091,800	899,347	2,991,147	1,008,853

267. Included in the sum of US\$162,000 which represented pump spares and design and engineering cost is an amount of US\$126,000, which was paid to the contractor for spares. However, these were not supplied up to the time of reporting in September 2014.

Ministry's Response: The sum of US\$126,000 for spares was approved by the Finance Secretary on recommendation from NDIA on Invoice SECL/893/2012-2013 dated 2012/12/20 and supporting documents. However, no spares were received. It should be noted that the contractor Surendra Engineering Corporation Limited is claiming that all the spares were sent to NDIA. The contract was terminated effective on 2014/10/8 for the contractor's failure to (a) request and obtain approval for extension of time for completion of contract, since the contract period ended 30 April 2013, (b) extend advance payment guarantee and performance security and (c) supply spares for which payment was recommended and subsequently disbursed. In addition;

- the percentage and value of the contract completed is 80% and US\$3,215,875 respectively. The remaining percentage was completed with funding from the Government of Guyana to the value of US\$589,400 following the termination of the contracts;
- the percentage and value of the contract paid is 74.8% and US\$2,991,147 respectively;
- request by the contractor for payment of US\$368,728 for the last shipment and receipt of fix pump and parts has not been paid. The sum, excluding the US\$144,000 paid for spares and 100% advance payment on spares, represents US\$224,728 owing to the contractor; and
- the spares represent 4.5% of the contract sum.

Recommendation: The Audit Office recommends that the Ministry take necessary action to bring closure to this matter. (2014/117)

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

Current Expenditure

Account Area - Subsidies and Contributions

268. The sum of \$9.701 billion was released to ten statutory entities that are under the control of the Ministry of Agriculture and are subject to separate financial reporting and audit. The table below summarises the status of related audit reporting, including details on the progress of outstanding audits. As can be noted, some of these entities were still to have their reports laid in the National Assembly, at the time of reporting in September 2015.

Entity	Current Amount \$'000	Year of Last Audit Report	Years Laid in National Assembly	Remarks
Guyana Livestock Development Authority	409,745	2010	-	Audit to be finalised for the year 2011. Audit for the year 2012 is in progress. Financial statements for the years 2013 and 2014 were returned to the entity for corrections.
New Guyana Marketing Corporation	115,714	2013	-	Audit for the year 2014 in progress.
Guyana School of Agriculture	201,898	2008	-	Financial statements to be submitted for the years 2009 to 2014.
Hope Coconut Estate	3,000	-	-	Financial statements for the years 2008 to 2010 returned to the entity for corrections. Financial statements for the years 2011 to 2014 to be submitted.
Mahaica Mahaicony Abary Agricultural Development Authority	177,228	2007	-	Audit for the years 2008 and 2009 to be finalised. Financial statements to be submitted for the years 2010 to 2014.
National Agricultural Research & Extension Institute	64,142	2013	-	Audit for the year 2014 in progress.
Pesticide & Toxic Chemicals Control Board	10,782	2013	-	Audit for the year 2014 in progress.
Guyana Sugar Corporation	6,072,953	2012	-	Audit for the year 2013 in progress.
National Drainage and Irrigation Authority	2,145,318	-	N/A	New entity with effect 1 November 2013. Financial statements to be submitted.
Guyana Rice Development Board	500,000	2014	-	Interim Audit for the year 2015 has commenced.
Total	9,700,780			

Ministry's Response: The Head of Budget Agency explained that as soon as the audit reports are received they will be laid in the National Assembly.

Recommendation: The Audit Office recommends that the Head of Budget Agency make a special effort to have the outstanding reports laid before the National Assembly as soon as possible. (2014/118)

AGENCY 23
MINISTRY OF TOURISM, INDUSTRY AND COMMERCE

Prior year matters, which have not been resolved

Current Expenditure

269. The Ministry presented a list of eleven serviceable vehicles during 2014. During 2014, the Ministry purchased one vehicle but it was received in February 2015. Notwithstanding this, the Ministry continued to incur cost for hiring of taxis. As at 31 December 2014, audit checks revealed that amounts totalling \$1.710M were expended for hiring of taxis. Details are shown in the table below:

Name of Taxi Service	2011 \$'000	2012 \$'000	2013 \$'000	2014 \$'000
Indian Chief	5,089	6,539	2,516	482
R & T	3,046	1,423	741	1,228
Total	8,135	7,962	3,257	1,710

270. In a related matter, it was observed that there continued to be payment for waiting time. During 2014, amounts totalling \$161,975, which is included in the total payments above, was paid for one hundred and nine hours of waiting time.

Ministry's Response: The Head of Budget explained that the two vehicles were inadequate to cope with the transportation needs of the various departments. The National Exhibition Centre (NEC) was still using taxis in the execution of their duties since a vehicle was not assigned to that Agency.

Recommendation: The Audit Office recommends that the Ministry desist from the use of taxi and make representation for the purchase of a vehicle. (2014/119)

271. During the year, the sum of \$315.794M was released to four statutory agencies that are under the control of the Ministry. The subvention was expended for salaries and wages, office materials and supplies, utilities charges and other expenses associated with the operations of the agencies. These agencies are subjected to separate financial reporting and audit. The table below summarises the status of the audits of these entities. As can be noted, two of the agencies have never submitted financial statements since their establishment.

Agency	Amount \$'000	Year of Last Audit	Reports Laid in National Assembly	Remarks
Guyana National Bureau of Standards	131,064	2005	2001-2005	Fieldwork for the years 2006 and 2007 completed, awaiting response to draft Ministry's letter. 2008 and 2009 audits are currently in progress. 2010 financial statements received but returned for correction.
Guyana Tourism Authority	123,752	-	None	Since establishment in 2002, financial statements were not submitted to the Audit Office of Guyana.
Competition & Consumer Protection Commission	32,222	-	None	Entity was established in 2011 and a bank account was opened in 2012. Financial statements were not submitted to the Audit Office of Guyana since establishment.
Guyana Small Business Council & Bureau	28,357	2013	None	Field work completed for 2014..
Other	400	-	None	
Total	315,794			

272. With respect to the Competition & Consumer Protection Commission, amounts totalling \$27.185M were expended during 2014 on employment costs and other operational expenses. The difference of \$5.037M was refunded to the Consolidated Fund on 27 July 2015.

Ministry's Response:

- a) Guyana National Bureau of Standards draft statements for 2010 and 2011 are completed and will be submitted. All efforts will be made to resubmit the Financial Statements for 2012, 2013 and 2014;
- b) all efforts will be made to submit the Financial Statements for the Guyana Tourism Authority from the year 2005 to the Audit Office by 30 November 2015; and
- c) all efforts will be made to submit the Financial Statements for the Competition & Consumer Protection Commission for 2011 to 2014 to the Audit Office by 30 November 2015.

Recommendation: The Audit Office recommends that the Head of Budget Agency take steps to ensure that all outstanding financial statements are submitted to the Audit Office and the completed reports tabled in the National Assembly. (2014/120)

Capital Expenditure

273. The Ministry is still to recover two overpayments totalling \$1.424M for incomplete works on the pall-off to sections of the internal drains, and the construction of the western perimeter fence at the National Exhibition Centre Sophia.

Ministry's Response: The Head of the Budget Agency explained that a letter was sent to the contractor in 2014 and a follow up letter was sent in 2015.

Recommendation: The Audit Office recommends that the Head of Budget Agency take the necessary steps to recover the overpayment and ensure that adequate systems are in place to prevent a reoccurrence. (2014/121)

274. The Ministry processed a cheque numbered 05-448982 dated 7 January 2014, for the sum of \$18.429M payable to the Guyana Power and Light Inc. (GPL) for the installation of electricity at the Belvedere Estate. In June 2014, the cheque became stale dated and the installation of electricity had not commenced. However, on 18 November 2014, the cheque was updated and paid to GPL for the commencement of the works. Audit checks in June of 2015, revealed that the works are still ongoing. In addition, documentary evidence was not presented to substantiate (i) the commencement and completion dates, and (ii) details of work to be done by GPL.

Ministry's Response: The Head of the Budget Agency explained that installation of poles and wires have since been completed. This Ministry was recently informed that there is need for the design and construction of a plinth (foundation) and fencing for two 750 kva transformers to complete the Electrification of the Belvedere Industrial Estate. Unfortunately, the Ministry was not aware of this since it was not in the estimates provided by GP&L Inc. In discussions held with the GP&L Inc, this Ministry has been informed that the design and construction of the plinth and fencing is this Ministry's responsibility.

Recommendation: The Audit Office recommends that the Head of Budget Agency take immediate action to have all the requisite documents submitted to the Audit Office for verification. (2014/122)

275. In 2013, a contract was awarded in the sum of \$28.339M for the construction of access road at Belvedere, Region № 6. A physical verification of works done on 15 September 2014, revealed overpayment valued \$80,000. On 17 October 2014, the Ministry had written to the consultant requesting assistance in recovering the overpayment. In July 2015, there was no evidence of recovery of the amount overpaid.

Ministry's Response: The Head of the Budget Agency explained that the Consultant informed the Contractor that the overpayment of \$80,000 was to be recovered and repaid to the Ministry of Tourism, Industry, and Commerce (now Ministry of Business). Follow-up efforts were made by the Consultant to have this amount recovered and paid to the Ministry.

Recommendation: The Audit Office recommends that the Head of Budget Agency take the necessary steps to recover the overpayment. (2014/123)

276. During 2013, the Ministry had awarded a contract in the sum of \$53.278M for the construction of roads, drains, structures and installation of pure water network at Belvedere/ Hampshire, Region № 6. Amounts totalling \$45.293M were paid and a physical verification of measured works on 15 September 2014, revealed overpayments totalling \$4.783M. At the time of reporting, the retention amount in the sum of \$5.033M was not processed for payment and has not been paid to the contractor.

Ministry's Response: The project retention sum of \$5,032,542.00 was withheld from the contractor to offset this overpayment, and this was communicated to the contractor. The Ministry is seeking guidance from the Ministry of Finance on the way forward as it relates to recovering this overpayment.

Recommendation: The Audit Office recommends that the Head of Budget Agency follow-up with the Ministry of Finance on the appropriate action to be taken in this matter. (2014/124)

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

Other Matters

Stores

277. Examination of the records kept at the Stores revealed that the Ministry was in breach of several sections of the Stores Regulations 1993 as outlined below:

- contrary to Section 17, the Ministry failed to maintain Goods Received Notes or a Goods Received Book to record items procured;
- the Ministry did not maintain Internal Stores Requisitions (ISR) for items issued from the Stores as stated in Section 20 of the Stores Regulations; and
- the Ministry did not entirely adhere to the Stores accounting procedures, specifically Section 24, which requires the maintenance of Master and Sectional Inventories. A Master Inventory was not maintained and, despite the fact that there were Sectional Inventories these were not updated with items purchased during 2014.

Ministry's Response: The Head of Budget Agency explained that Goods Received Notes and Internal Stores Requisitions have since been implemented. In addition, the Ministry is in the process of compiling a Master Inventory and updating the Sectional Inventories.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that there is full compliance at all times with existing regulations. (2014/125)

Terminated Contract

278. A contract for the rehabilitation/maintenance works at National Exhibition Centre was awarded by NPTAB in the sum of \$12.364M on 20 November 2014, and the sum of \$1.975M was paid to the contractor. The Ministry via letter 29 December 2014, wrote the contractor stating its enforcement of article 40.2 (a) of the contract - termination on the grounds that “the contractor stops the work for 15 days, in this case that stoppage is not provided in the current work execution schedule and is not authorised by the engineer”. It was noted that, at the time of reporting the Accountant General was written to, requesting that the cheque in sum of \$219,494 payable to the contractor, be updated and refunded to the Consolidated Fund.

Capital Expenditure

Account Area – Guyana International Conference Centre (Arthur Chung Convention Centre)

279. The Guyana International Conference Centre (GICC) was integrated under the Ministry of Tourism, Industry and Commerce from the Office of the President with effect from 1 January 2007. The GICC generates funds from the hosting of events at the Centre and revenues collected are deposited into the Centre bank account № 0162000405002, which is being held at the Bank of Guyana. The monies collected are used to offset expenses relating to overtime and meals, advances to employees and purchase of inventory items such as table cloths, recess lights, carpets, and coffee makers etc., which are used by the Centre.

280. As at 31 December 2014, the bank statement reflected a balance of \$81.174M while the cashbook balance was \$80M. Audit checks carried out in June 2015, revealed that as at 31 May 2015, the bank statement reflected a balance of \$76.861M while the cashbook balance was \$76.865M. Further audit examination on the records maintained by the Centre for 2014 revealed the following unsatisfactory observations:

- payment vouchers were not used to effect payments;
- the GICC did not maintain inventory/asset register to record the assets of the Centre;
- there was no proper segregation of duties in that the officer preparing memorandum and supporting documentations for payment of overtime and meals allowances would also write the cheques and in some instances encashed cheques; and
- amounts totalling \$6.621M were reflected as outstanding balances on advances as at 31 December 2014. Included in this amount, is the sum of \$5.844M, which represented outstanding payments made on behalf of the Ministry since 2011.

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

- relevant measures are now in place to ensure that vouchers are prepared;
- the Building Superintendent resigned during November 2014 and this caused the delay in the execution of the assets register being updated in a timely manner;
- this is because the position of Finance Supervisor was vacant. The Ministry is presently in the process of filling this vacancy; and
- the sum of \$5.844M, which represents payments, made on behalf of the Ministry is currently being processed to be refunded. Two of the payees have already commenced payments and the others have promised to make payments available as early as possible.

Recommendation: The Audit Office recommends that the Head of Budget Agency take immediate action to investigate the matters referred to above with a view to correcting same. (2014/126)

AGENCY 24
MINISTRY OF NATURAL RESOURCES & ENVIRONMENT

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

Current Expenditure

281. An amount of \$542.581M was transferred to four agencies under the control of the Ministry as subsidies and contributions and capital appropriations during the year of audit. The amounts were verified as having been received by the respective agencies. These agencies are subjected to separate financial reporting and audit. Evidence was seen where the Head of Budget Agency wrote to the Clerk of the National Assembly seeking to have the annual reports of the Environmental Protection Agency for the year 2013 tabled in the National Assembly. The table below gives the status of related audit reporting, including details on the progress of audits.

Description	Current \$'000	Last Audit Report	Laid in National Assembly	Remarks
Guyana Lands and Surveys Commission	119,490	2009	2001-2009	2010 audit in progress
Environmental Protection Agency	206,250	2013	1999-2011	2014 audit in progress
National Parks Commission	170,351	2007	1989-2007	Finalizing 2008 to 2010
Protected Areas Commission	46,490	-	-	Financial statements for years 2012 & 2013 received in September 2014
TOTAL	542,581			

Ministry's Response: The Head of Budget Agency explained that through the subject Minister he wrote to the Clerk of the National Assembly to table Environmental Protection Agency's Audited Financial Reports for 2012 and 2013 on September 26, 2014 and Annual report for 2013 on August 12, 2014.

Recommendation: The Audit Office recommends that the Head of Budget Agency follow up with the Clerk of the National Assembly for the laying of the annual report. (2014/127)

Account Area - Fuel & Lubricants

282. The sum of \$7.998M was expended by the Ministry on the purchase of fuel and lubricants for the period under review. Reconciliation of fuel and lubricants with records received from GUYOIL showed that at 31 December 2014, the Ministry owed the Company \$163,340.

Ministry's Response: The Head of Budget Agency explained that the amount in question was collected in December 2014 and payment was processed and paid over in January 2015.

Account Area – Utility Charges

283. The sum of \$3.499M was expended by the Ministry on telephone charges for the period under review. However, overseas and cell calls were not recorded in the Telephone Register. Also, telephone charges for the month of December 2014 were not recorded in the respective month in the register, but instead were recorded in January 2015.

Ministry's Response: The Head of Budget Agency explained that the bill for the month in question was received and processed in January 2015.

Recommendation: The Audit Office recommends that the Head of Budget Agency make a special effort to have the Telephone Register written up and maintained as required. (2014/128)

Capital Expenditure

Account Area - National Parks Commission

284. The amount of \$21M was budgeted for the construction of revetments, rehabilitation of walkway, purchase of generator, welding plant, slasher, chipper, brush cutter and restraint equipment. On 20 June 2014, the Ministry received approval for change of programme to purchase a tractor in the sum of \$5.697M instead of generator. As at 31 December 2014, amounts totalling \$16.524M were expended as follows:

No. of Items	Description	Amount \$'000
1	Construction of paved walkway in Botanical Gardens	8,426
1	Tractor	5,876
1	Slasher	765
1	Purchase of squeeze cage	558
1	Chipper	440
1	Purchase of restraint equipment for zoological park	330
1	Welding plant	129
Total		16,524

285. The contract for the construction of paved walkway in the Botanical Gardens was awarded to the lower of two bidders in the sum of \$7.817M. The contract was signed on 29 September 2014, with a start date of 7 October 2014 and completion date of 1 January 2015. As at 31 December 2014, the sum of \$7.426M was paid to the contractor and \$390,837 was withheld pending the expiration of the defects liability period. The works were completed and based on the physical measurements taken on site, inspection and calculations, our quantities generally correspond with all quantities listed and paid for under the bills of quantity of the contract. In addition, the Advance Payment Bond and the Performance Bond were also examined and were found to be acceptable. In relation to purchases, the items were received and properly brought to account.

AGENCY 31
MINISTRY OF PUBLIC WORKS

Prior year matters, which have not been resolved

Current Expenditure

286. On the 19 December 2013, officers of the Ministry had just uplifted cash amounting to \$7.847M for the payment of salaries to the Force Accounting Unit (FAU) staff for the month of December when it was reported that armed bandits attacked and robbed the officers in the compound of the Ministry and the payroll was stolen. This matter was engaging the attention of the Police Department.

Ministry's Response: The matter is still engaging the attention of the Police. Reminders have been sent to enquire about the present status in this matter.

Recommendation: The Audit Office recommends that the Head of Budget Agency take steps to aggressively follow-up with the Guyana Police Force on the status of the investigations in order to conclude this matter. (2014/129)

Capital Expenditure

287. Amounts totalling \$1.130 billion were transferred during 2014 as capital releases to four out of five statutory agencies which were last audited as shown below:

Entity	Amount G\$ '000	Last Audit Report Issued	Reports Laid in National Assembly	Remarks
Demerara Harbour Bridge Corporation	353,000	2012	2003- 2012	2013 audit is in progress. Contracted to Chartered Accountants in Private Practice.
Guyana Civil Aviation Authority	50,000	2008	2003-2008	Awaiting Response to 2009 management letter. 2010 in progress. No other financial statement received
Transport and Harbours Department	482,000	2007	-	Audit for 2008 in progress. No other financial statement received
Cheddi Jagan International Airport Corporation		2012	2002- 2010	2013 Audit report to be issued and 2014 audit is in progress.
Maritime Authority	245,000	2003	2003	2004 to be finalised. No other financial statement received.
Total	1,130,000			

Ministry's Response: Arrangements are being made to seek Cabinet's approval for the audited Financial Statements to be laid in the National Assembly.

Recommendation: The Audit Office again recommends that the Head of Budget Agency make a special effort to have the outstanding Financial Statements submitted for audit and the completed Audit Reports laid in the National Assembly. (2014/130)

288. The contract for Miscellaneous Roads Lot 4 – Region 4 was awarded for a total sum of \$14,692,625 and it includes Road No. 1 - Northern Access Dam and Road No. 2 - Southern Access Dam, Cane Grove, Mahaica. The start date of the contract was December, 2012 and the duration was four months. A mobilisation advance to the value of \$7,346,312 was paid. The Ministry had still not put mechanisms in place to monitor the execution of contracts. The contract was considered for termination by the Ministry as indicated in the response to the 2012 Audit Report and was still not completed when the project was revisited in July 2014. The Ministry sought and was granted approval to extend this project to the 31 July 2014. It should be noted that this contract was delayed for more than 15 months beyond its date for completion.

289. The following were also observed during an examination of the works and related documents:

- based on the specifications of the contract, no work was done to Road №.2; and Road № 1 is now to the white sand/sand clay level having been at the white sand level when visited in 2013;
- the Ministry had sought an extension of time without stating the reasons to justify the delays;
- the contractor received an initial mobilisation advance of \$3.673M and a further advance of \$3.673M, given a total advance of \$7.346M being paid to the contractor;
- the Mobilisation Bond was extended to 30 June 2014, however, this Bond had since expired and the advance payment was not recovered; and
- the Performance Bond has been extended to 30 December, 2014.

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

- road No. 1 is completed
- road No. 2 is at white sand level
- the completion Date for the Project was extended to July 2015
- the Mobilisation Bond was extended to June 2015
- the Performance Bond was extended to December 2015

Recommendation: The Audit Office recommends that the Head of Budget Agency continue to take the necessary 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. (2014/131)

290. The amount of \$727M was budgeted for the Road Improvement and Rehabilitation Programme. The project entails (i) completion of CJIA access road and revetment works at East Canje and, (ii) construction at drains of East Bank Demerara Highway. According to Loan Agreement №. 2215/BL-GY, signed on 21 March 2010, between the Government of Guyana (GOG) and the Inter American Development Bank (IDB), the IDB agreed to provide a loan of US\$24.800M. This agreement does not have a stipulated counterpart contribution and pre determined categories for payments made by the Government of Guyana. During 2014, amounts totalling \$653.530M were expended of which \$614.876M represented funds from the Bank and the difference of \$38.556M funds from Government of Guyana. The project is subject to separate audit and reporting. However, the following observation were highlighted in the audit report issued on the 29 April 2015:

- A contract was awarded in 2011 for the sum of US\$3.039M to enable the construction of a new access road to Cheddi Jagan International Airport, Timehri. The works were scheduled to be completed on 29 June 2012. However, the contractor failed to achieve this deadline and no approved extensions were produced for audit examination. As at 31 December 2013, amounts totalling US\$2.648M were paid to the contractor. During the year of audit, amounts totalling US\$186,719 were paid, which increased the total payments to US\$2.835M. At the time of physical verification in March 2015, the contractor was on site, the works were in progress and based on measurements taken on site and calculations, the quantities corresponded with the quantities listed and paid for in the most recent valuation. It was observed that no works have commenced on a 72m or 13% section of the roadway. In addition, the advance payment bond has expired and the mobilisation advance of US\$55,729 have not been recovered from the contractor.

Ministry's Response: The Head of Budget Agency explained that roads works have commenced along the entire length of the project area. However, this section of the roadway was affected significantly by the presence of GT&T Infrastructure within the construction limits of the works. To date all the buried infrastructure are removed, however the fence is still to be removed. The mobilisation Advance Bonds were renewed, but expired on 30 June 2015. The remaining Mobilisation Advance to be recovered is US\$55,729. The Insurances and Performance Bonds will expire on 1 June 2016.

Recommendation: The Audit Office recommends that the Head of Budget Agency 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 enforced. (2014/132)

291. On 8 December 2010, the Government of Guyana and the Inter- American Development Bank (IDB) signed an agreement under the East Bank Demerara Four Lane Extension Program Loan Agreement №. 2454/BL-GY. The parties agreed to commit amounts of US\$2M and US\$20M respectively, to support the activities under the Program. The main feature of the Project is the expansion of a section of the East Bank Demerara Public Road from two lanes to four lanes between Providence and the entrance to the Diamond Housing Scheme.

292. The amount of \$1.050 billion was allocated for the Highway Improvement East Bank Demerara for the year, and according to the Appropriation Account, the full amount was expended. According to the Ministry's Capital Profile for 2014, the project entails (i) construction of a four-lane highway from Providence to Diamond and, (ii) provision for supervision, routine maintenance and road safety.

293. The significant works under this Program is the expansion of a section of the East Bank Demerara Public Road from two lanes to four lanes between Providence and the entrance to Diamond Housing Scheme. The works were tendered for in three Lots and contracts were awarded to three contractors. Each contract was signed on 3 October 2011, with a commencement date of 1 November 2011 and an initial completion date of 30 April 2013. The Project Duration was eighteen months, while the Defects Notification Period is twenty-four months from the issuance of the Taking over Certificate. The works remained incomplete at this date and extensions of time were granted by the IDB to enable the completion of the outstanding works. The table below provides details of the payments under each contract and the new completion dates:

Contract	Contractor	Contract Price US\$	Total Payments at 31.12.2014 US\$	Completion Date	Actual % complete at March 16 2015 (approx.)
Lot 1- Providence to Covent Garden	DIPCON Engineering Services Ltd.	8,003,264.61	5,062,517.07	28 December 2014	59
Lot 2- Vreed en Ruste to Prospect	General Earth Movers Ltd. / GAICO Construction & General Services Inc.	5,802,639.70	5,205,643.26	31 December 2014	95
Lot 3- Diamond	B.K International Inc.	3,444,060.07	2,489,100.11	02 March 2015	84

294. The following observations were highlighted in the audit report issued on the 28 April 2015:

Lot 1 - Providence to Covent Garden

- at the time of our physical verification on 16 March 2015, the works were still incomplete;
- since the new completion date for the works has been extended to December 28 2014, the current Performance Bond no longer covers the entire project duration, as required under the contract. The Performance Bond must provide coverage for a period of twenty four months after the issuance of the Taking Over Certificate at completion;

- the Advance Payment Bond had also expired while the balance on the Advance Payment of US\$88,715.99 was still to be recovered;
- at the time of reporting, final accounts have not been prepared for Lots 2 and 3 since they have been deemed practically completed and are currently in the defects liability period; and
- with respect to Lot 3 – Diamond, the Ministry is awaiting IDB no objection in order to effect payments totalling US\$513,122.86.

Ministry's Response: The Head of Budget Agency explained that Lot 1 is 59% completed. Total remaining Mobilisation Advance to be recovered is US\$400,799. The Ministry has made a proposal to the contractor for an “agreeable settlement”. The Contractor has responded to the proposal in letter dated 3 July, 2015. The contractor responded but included some other demands which the Ministry could not have met. As such, the Ministry is seeking the advice of the Solicitor General on this matter.

Lot 2 - Vreed en Ruste to Prospect

295. The contract for Lot 2 - Vreed en Ruste to Prospect was awarded to General Earth Movers Ltd. & GAICO Construction & General Services Inc. in the sum of US\$5,802,640.80. The contract was signed on the 3 October 2011 with a commencement date of 1 November 2011. The project completion date was stated as 30 April 2013. The initial project duration was eighteen months. However, the contractor was granted two extensions. The first extension was from 30 April 2013 to 31 October 2013 and the second extension date was 3 June 2014. As at 31 December 2014, amounts totalling US\$5,205,644 were paid. A physical verification of the works carried out on 16 March 2015, revealed the following:

- since the completion date for the works was extended to June 03 2014, the current Performance Bond no longer covers the entire project duration, as required under the Contract. The Performance Bond must provide coverage for a period of twenty-four months after the issuance of the Taking Over Certificate at completion. The Bond should therefore expire no earlier than 3 June 2016. However, the present Bond will expire on 3 April 2015 more than one year before the end of the Defects Notification Period; and
- it was also noted that minor remedial works were being carried out on two sections along the western carriageway.

Ministry's Response: The Head of Budget Agency explained that the contractor was asked to have the necessary bonds extended. The contractor is currently correcting all defects and outstanding works in accordance to the “snag list”.

Recommendation: The Audit Office recommends that the Head of Budget Agency put mechanisms in place to monitor contracts, including compliance with terms and conditions, while ensuring that bonds and insurances that are applied as risk reducing factors are kept enforced. In addition, the Performance Bonds should be renewed to cover the entire duration of the project. (2014/133)

Lot 3 - Diamond

296. The contract for Lot 3 – Diamond was awarded to BK International Inc. in the sum of US\$3,444,060.07. The contract was signed on the 3 October 2011 with a commencement date of 1 November 2011. The project completion date was stated as 30 April 2013. The initial project duration was eighteen months. However, the contractor was granted three extensions. The first was granted from 30 April 2013 to 31 October 2013 and the second was to 14 August 2014 and the third extension was to 2 March 2015. As at 31 December 2014, the sum of US\$2.250M was paid to the contractor. The works were deemed Practically Completed and the Taking Over Certificate was issued on 24 August 2015. The Project is now in the defects liability period. In addition, The Advance Payment Bond has also expired while the Advance Payment in the sum of US\$168,422 has not been fully recovered.

Ministry's Response: The Head of Budget Agency explained that the Performance Bond will expire on 3 June, 2017. Remaining Mobilisation Advance to be recovered is USD88,715.99.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that the outstanding Mobilisation Advance is recovered. In addition, the Performance Bonds should be renewed to cover the entire duration of the project. (2014/134)

Account Area - Highway Improvement East Coast Demerara

297. An amount of \$1.610 billion was budgeted for the Highway Improvement East Coast Demerara for (i) upgrading highway from Better Hope to Belfield and (ii) Supervision. As at 31 December 2014, amounts totalling \$622.161M were expended. Details on the projects are outlined in the table below:

Contract	Contractor	Contract Sum G\$'000	Total Payments to date \$'000	Contractual Completion Date	Overall % complete at September 18 2015 (approx.)
Highway Improvement East Coast Four Lane, Region #4- Lot 3- La Bonne Intention to Beterverwagting (NPTAB:3316/2012)	Courtney Benn Contracting Services	349,007	278,346	Extension of time granted to June 17 2015	80
Highway Improvement East Coast Four Lane, Region #4- Lot 4- Beterverwagting to Triumph (NPTAB:3316/2012)	Compustruct Engineering Inc.	322,369	286,170	Extension of time granted to June 17 2015	50
Highway Improvement East Coast Four Lane, Region #4- Lot 5- Triumph to Mon Repos (NPTAB:3316/2012)	Dipcon Engineering Services Ltd.	328,499	154,472	Extension of time granted to June 17 2015	97
Highway Improvement East Coast Four Lane, Region #4- Lot 6- Mon Repos to De Endragt (NPTAB:3316/2012)	Colin Talbot Contracting Services	345,673	318,639		100
Highway Improvement East Coast Four Lane, Region #4- Lot 7- De Endragt to Good Hope (NPTAB:3316/2012)	Colin Talbot Contracting Services	498,249	471,963		100

298. A physical verification carried out revealed that the works were completed and it was noted that there were changes/variations to the original scope of works.

Lot 3- La Bonne Intention to Beterverwagting

Findings

- a) The contract completion date expired on 17 June 2015 and at the time of the physical verification on 18 September, 2015 the works were incomplete. The site appears to have been abandoned with no equipment or personnel from the contractor on site.
- b) The contractor received two Advance Payments of \$174.504M (50% of contract sum) and \$37.415M (10% of contract sum), totalling 60% overall of the contract sum, while the contract only allows for one Advance Payment of 50%. This is a breach of contract where the contractor was paid Advances greater than that which is allowed for under the contract.
- c) Further, the contractor submitted Bonds for the respective Advance Payments, however, it was noted that both Advance Bonds expired since 2014. It is unclear if the Advance Payments were recovered at the time of the physical verification.
- d) The Performance Bond expired on 31 December 2014; this Bond should have still been valid at the time of the physical verification.
- e) At the time of the physical verification on 18 September 2015, a valuation of the works completed was \$157.663M. However, the actual payments made to the contractor totalled \$278.346M. Therefore, the contractor received excess payments totalling \$120.683M at the time of the physical verification.

Lot 4- Beterverwagting to Triumph

Our physical verification revealed that the works were incomplete and the site appears to be abandoned.

Findings

- a) The contract completion date expired on 17 June 2015 and at the time of our physical verification on 18 September 2015 the works were incomplete and the site appears to have been abandoned. No equipment or personnel from the contractor were on site.

- b) The contractor received two Advance Payments of \$174.504M (50% of contract sum) and \$13.494M respectively, while the contract only allows for one Advance Payment of 50%. This is a breach of contract where the contractor was paid Advances greater than that which is allowed for under the contract. Further, the contractor submitted only one Advance Bond for the first Advance Payment of \$174.504M. This Bond expired since 2014. No Bond was seen for the second Advance Payment issued to the contractor. It is unclear if the Advance Payments were recovered at the time of the physical verification.
- c) The Performance Bond expired on 31 December 2014.
- d) At the time of the physical verification on 18 September 2015, a valuation of the works completed was \$76.954M. However, the actual payments made to the contractor totalled \$209.215M. Therefore, the contractor received excess payments totalling \$132.729M at the time of the physical verification.

Ministry's Response: The Head of Budget Agency explained that the contractors for Lots 3 and 4 have acknowledged the overpayment and the matter is engaging the attention of the Minister/ Cabinet.

Recommendation: The Audit Office recommends that the Head of Budget Agency continue to pursue the matter with a view to recover the amounts overpaid. (2014/135)

Lot 5- Triumph to Mon Repos

At the time of the physical verification, the works were incomplete. The contractor was not on site and the works appear to have been abandoned.

Findings

- a) The contract completion date expired on 17 June 2015 and at the time of our physical verification on 18 September 2015 the works are incomplete and the site appears to have been abandoned. No equipment or personnel from the Contractor were on site;
- b) the Advance Payment was not fully recovered at the time of the physical verification; however the Advance Payment Bond is in force and remains valid until 12 December 2015; and
- c) the Performance Bond no longer provides the required period of coverage for the works. This Bond will expire in December 2015.

Ministry's Response: The Head of Budget Agency explained that action will be taken to terminate the contract since the contractor has abandoned the site. In addition, the Insurance and Performance Bonds will be levied on to recover the outstanding advance payment. An advance payment of \$98.677M was issued to the contractor. A total sum of \$64.121M has been recovered leaving an outstanding balance of \$34.556M. Action will be taken as outlined above.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensures that the advance payment is recovered in full before the Bond expires. (2014/136)

Terminated Contract

299. A contract to the value of \$468. 215M was awarded for preparatory works at Better Hope to Montrose - Lot 1 Highway Improvement East Coast Demerara. The contract was terminated by the Ministry on 31 July, 2012, citing a breach in the Contractual Obligations Clause 15.6 “**Corrupt or Fraudulent Practices**” by the contractor, as recommended by the Attorney General. At the time of this report in July 2015, there was no evidence to confirm that the Ministry was able to recover the sum of \$81.570M which represents the contractor’s indebtedness based on a valuation at termination in accordance with Clause 15.3 of the contract.

Ministry’s Response: The contractor has sued the Government for wrongful termination of contract. The matter is currently in the High Court.

300. A contract for the rehabilitation/construction of Miscellaneous Roads - Esau and Jacob to Mora Point Region № 5, was awarded by NPTAB in the sum of \$90.164M on 23 November, 2012. On 4 September, 2013, the Ministry had taken the decision to terminate the contract on the condition that no significant changes have been made on the rate of progress and the quality of work despite several meetings with the contractor. The Insurance Company was written to on 2 September 2013, on the Ministry’s decision to have the contract terminated and to recover the Mobilisation Advance Bond and the Performance Bond. The Insurances Company by way of letter dated 15 April 2015, invited the Head of Budget Agency to a meeting to have the matter resolved. At the time of this report in July 2015, there was no evidence to confirm that the Ministry was able to recover the sum of \$19.525M overpaid to the contractor.

Ministry’s Response: The Insurance Company has written to the Ministry indicating that they are in a position to make payment to the Ministry in the sum of \$19.525M.

Recommendation: The Audit Office recommends that the Head of Budget Agency uplift the cheque from the Insurance Company and immediately deposit same into the Consolidate Fund. (2014/137)

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

Capital Expenditure

Account Area – Road Network and Expansion Project

301. On 15 March 2013, the Government of Guyana (GoG) and the Inter- American Development Bank (IDB) signed an agreement whereby the IDB agreed to provide a loan of US\$66.2M and the GoG a contribution of US\$3M to finance the execution of a road network upgrade and expansion program. The aim of the program is to enhance mobility and safety by reducing vehicle operating costs, travel times and road fatalities. The completion date for all activities under the Program was stated as five years from the effective date of the agreement.

302. The sum of G\$500M was budgeted for (i) upgrading of road from Rupert Craig Highway Public Road Junction at Houston (ii) Studies, design, upgrading and construction of East Bank Berbice, Canals Nos. 1 and 2 West Bank Demerara and Grove to Timehri roads and (iii) Road safety. Amounts totalling G\$68.205M was expended during 2014. The project is subjected to separate audit and reporting. However, the following observations were highlighted in the audit report issued on the 29 April 2015:

- The project planned to expend a total of US\$7M for 2014. However, a scrutiny of the Estimates of Expenditure revealed that only US\$2.415M equivalent to G\$500M was allocated from IDB's contribution. This resulted in a difference of US\$4.585M and a delay in the timely execution of activities under the program which could also result in the Program not achieving its stated objectives and an overrun of the life of the Program.
- Two contracts were awarded in 2014 to the same contractor for consultancy services. The first contract was awarded in the sum of US\$586,800 for such services to the West Bank Demerara and Canal Polder Roads Design Project. The contract which commenced on 27 May 2014 had a stated duration of twenty-four weeks, and was expected to be completed by 11 November 2014. At the time of the audit in February 2015, the contract had expired and the works remained incomplete.
- The second contract was awarded in the sum of US\$397,450 for such services to the East Bank Berbice Road Design Project. The contract which commenced on 27 May 2014 had a stated duration of sixteen weeks, and was expected to be completed on the 15 September 2014. The sum of US\$99,385 or 25% of the contract sum was paid. At the time of the audit in February 2015, the contract had expired and the works remained incomplete.

Ministry's Response: The Head of Budget Agency explained that with regards to the East Bank Berbice Roads, West Bank Demerara and Canal Polder Roads, the IDB was written to seeking approval to terminate these Consultancy Services.

Recommendation: The Audit Office recommends that the Head of Budget Agency follow-up with the IDB and obtain the requisite approval. (2014/138)

AGENCY 41
MINISTRY OF EDUCATION

Prior year matters, which have not been resolved

Current Expenditure

303. During the years 2006 to 2014, amounts totalling \$25.356M were overpaid as net salaries to employees due to pay changes directives not being forwarded in a timely manner to the Central Accounting Unit of the Ministry. Of this sum, amounts totalling \$19.272M were recovered for the years 2006 to 2009, leaving amounts totalling \$6.084M still to be recovered. The related total deductions for the years 2006 to 2014 totalling \$8.146M paid over to the various agencies were also not recovered, as shown below

Year	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	4,291	1,962
2007	8,602	3,984	12,586	10,443	2,143
2008	6,393	2,455	8,848	3,679	5,169
2009	1,428	441	1,869	859	1,010
2010	423	569	992	Nil	992
2011	384	218	602	Nil	602
2012	703	242	945	Nil	945
2013	465	66	531	Nil	531
2014	705	171	876	Nil	876
Total	25,356	8,146	33,502	19,272	14,230

Ministry's Response: The Head of Budget Agency has indicated that efforts are still being made to recover the amounts overpaid.

Recommendation: The Audit Office 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. (2014/139)

304. A financial loss of \$136,637 that was suffered by the Ministry in 1997 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 had written 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. There was evidence to indicate that the Permanent Secretary wrote the Finance Secretary again in relation to the matter on the 12 January 2007. However, there has been no further action on this matter.

Ministry's Response: The Head of Budget Agency has indicated that \$45,000 has been recovered from one officer, while efforts are being made to recover the remaining amount from the other officer's gratuity.

Recommendation: The Audit Office recommends that the Ministry aggressively follow-up with the Accountant General to ensure that the amount is deducted from gratuity due to the officer. (2014/140)

305. 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 were 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 payments 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. To date, both positions remained the same.

Ministry's Response: The Head of Budget Agency has indicated that as it relates to the two - 1 minute television features, the Permanent Secretary had once again written to the Finance Secretary on the 15 January 2007 while in respect of the other matter, legal advice is being sought. To date there has been no further action in respect of these matters.

Recommendation: The Audit Office recommends that the Head of Budget Agency aggressively follow-up with the Finance Secretary to bring closure to these matters. (2014/141)

306. Financial statements in respect of President's College and Queen's College, were still not provided to facilitate timely audits. The last sets of financial statements submitted for President's College was for the years 2005 to 2007 and for Queens College, financial statements for the year 2009 was submitted.

Ministry's Response: The Head of Budget Agency has indicated that the Ministry is awaiting the commencement of the audit at President's College for the years 2005 to 2007 to proceed in preparing the financial statements for the outstanding years, while Queen's College is in the process of preparing outstanding financial statements.

Recommendation: The Audit Office 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 of accountability issues for funds received and/or issued as subventions and grants. (2014/142)

307. During the year 2013, the sum of \$25.783M was expended on the purchase of fuel and lubricants. An examination of the related records revealed that the Ministry had not corrected the following discrepancies as at September 2015.

- (a) historical records were not maintained for the Ministry's vehicles. As a result, it could not be determined whether it was economical to maintain the vehicles. In addition, historical records were not maintained for forty vehicles owned and operated by the Ministry for the period under review. Your attention is drawn to Section 26 and 29 of the Stores Regulations 1993; and
- (b) 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 circumstances, it could not be ascertained whether the quantities stated thereon were the actual quantities authorised. The fuel slips were now being prepared in duplicate and were sequentially numbered.

Ministry's Response: The Head of Budget Agency has indicated that historical records are now being maintained for each vehicle and that fuel slips are now being prepared in duplicate and sequentially numbered.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensures that the records implemented are properly maintained and regular supervisory checks carried out. (2014/143)

308. The Ministry continued to breach the requirements of the Stores Regulations, especially as they relates to the following:

- (a) permanent Stores or assets distributed to various Institutions, Colleges, Schools and other agencies were not marked to identify them as Government property;
- (b) as it relates to the Book Distribution Unit (BDU), Bin Cards were updated, however, discrepancies were observed when a physical count was carried in respect of text books. In respect of the year 2014, thirty-three instances were observed where there were differences between the Bin Card balances and Stock Ledger balances;

- (c) the Guyana Industrial Training Centre (GITC), New Amsterdam Technical Institute and Leonora Technical Institutes did not maintain Stores Ledgers in keeping with the requirements of the Stores Regulations. Although a Stores Ledger was maintained at Upper Corentyne Technical Institute, it was kept in the Stores by the Stores Clerk instead of at the Accounting Unit. As a result, vital control mechanisms to ensure proper accountability for Stores were not in place; and
- (d) physical count at the GITC Stores revealed an excess of nineteen reams of short duplicating paper, while at National Centre for Educational Resource Development (NCERD) there was a shortage of thirty-one reams of legal sized paper.

Ministry's Response: The Head of Budget Agency has indicated that (a) some assets have been marked and the rest are in the process of being marked, (b) the differences are being investigated, (c) Stores Ledgers have been implemented at New Amsterdam and Leonora Technical Institutes while none has been implemented to date at Guyana Industrial Training Centre, and (d) the shortages would be investigated while the excess would be written back into stock.

Recommendation: The Audit Office recommends that the Ministry put in place mechanisms to ensure that the requirements of the Stores Regulations are followed at all times. (2014/144)

Capital Expenditure

309. 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 five years have elapsed since the signing of the agreement and payment of the contract price.

Ministry's Response: The Head of Budget Agency has indicated that the matter is still engaging the attention of the court.

Recommendation: The Audit Office recommends that the Ministry continue to monitor the proceedings in this matter. (2014/145)

310. The Ministry was still to recover overpayments to contractors totalling \$1.485M, which remained outstanding in relation to the years 2010 and 2012. The Ministry was able to recover \$100,000 during 2014 from the contractor in respect of Charity Secondary School, leaving the amounts of \$1.385M still to be recovered, as shown below:

Description	Contract Sum \$'000	Amount Paid \$'000	Measured Works \$'000	Amount Overpaid \$'000
IT Laboratory at Charity Secondary	4,058	4,032	3,634	298
Central Corentyne Secondary	10,945	2,836	2,634	202
New Wing to Patentia Secondary	95,179	94,417	93,532	885
Total	110,182	101,285	99,800	1,385

Ministry's Response: The Head of Budget Agency has indicated that the contractors have again been written to regarding the recovery of the overpayment but there has been no response.

Recommendation: The Audit Office recommends that the Ministry aggressively follow-up these matters so as to ensure that the overpayments are recovered. (2014/146)

311. In 2011, approval was given for the establishment of a Housing Revolving Fund. Three cheques valued at \$200M were drawn on 5 January 2012 and deposited into a special bank account No. 0162600406002 held at the Bank of Guyana. At the time of reporting, no disbursements were made from the Account. On 30 April 2015, an agreement was signed for a joint account to be set up between the Ministry and the Guyana Teacher's Union. The Ministry was awaiting the setting up of this account, after which disbursements will commence.

Ministry's Response: The Head of Budget Agency has indicated that an agreement has been signed on 30 April 2015 between the Ministry and Guyana Teachers' Union for the opening of a joint bank account into which monies disbursed from the special bank account, held at the Bank of Guyana would be deposited into.

Recommendation: The Audit Office recommends that the Ministry continues to engage the Union on the matter. (2014/147)

Current year matters with recommendations for improvement in the existing system

Current Expenditure

Account Area - Employment Costs

312. An examination of the payroll records of the Ministry for the year under review revealed the following discrepancies:

- (a) personal files were not kept for part-time employees;
- (b) an examination of the personal file for a Temporary Qualified Class Three Master attached to St. Mary's Secondary School revealed an overpayment of \$30,000 on basic salary arrears which has not been recovered to date; and

- (c) six employees were without National Insurance Scheme (NIS) numbers. In addition, there were four hundred and eighty-seven employees with temporary NIS numbers. It should be emphasised that registration with the Scheme has implications for Social Security and other benefits for the employees.

Ministry's Response: The Head of Budget Agency has indicated that (a) personal files are now being kept for part-time employees, (b) efforts are being made to recover the \$30,000 overpaid, and (c) a letter was sent to NIS with the relevant particulars of the employees with temporary NIS numbers and an update is expected from NIS on 18 September 2015.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensures that all employees are assigned permanent NIS numbers. (2014/148)

Account Area - Goods and Services

313. Log books were not properly written up, in that pertinent information such as fuel and lubricants received and number of miles travelled was not recorded therein. Further, information such as purpose of journeys, signature of authorising officer, odometer reading and number of miles per run, driver's signature and signature of checking officer were also not always recorded.

Ministry's Response: The Head of Budget Agency has indicated that the Ministry received a large quantity of defective vehicles from Guyana Revenue Authority that are in use, and that the odometers and fuel gauge on several vehicles have never worked, therefore making specific entries in log books is an impossible task.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensures that log books are properly written up. (2014/149)

314. An examination of charge bills from GUYOIL revealed that fuel and lubricants totalling \$1.751M were supplied to twenty-nine vehicles which were not owned or operated by the Ministry. Further checks at the Guyana Revenue Authority revealed that six of the vehicles gasoline were issued to, were registered to private individuals while one vehicle was not registered at the GRA.

Ministry's Response: The Head of Budget Agency has indicated that a letter was written to GUYOIL requesting further information in respect of twenty vehicles, while an officer whose personal vehicle was issued gasoline would be made to repay the amount.

Recommendation: The Audit Office recommends that the Head of Budget Agency immediately put systems in place to ensure that fuel are only uplifted by authorised vehicles owned and controlled by the Ministry. (2014/150)

Dietary

315. Amounts totalling \$1.249 billion were expended under Line Item 6292 – Dietary as at 31 December 2014. An audit examination of twenty payment vouchers totalling \$253.598M revealed discrepancies in relation to the School Feeding Programme. Amounts totalling \$419.582M were expended for juice and biscuits under Programme 3 – Ministry Administration for the year under review. Monthly distribution reports were not returned by the Divisional Officers to the Book Distribution Unit (BDU) who was tasked with the responsibility of distributing the juices and biscuits to schools within the respective Regions. The non-submission of the Monthly Distribution Reports made it impractical to ascertain whether the schools had received the juices and biscuits for the period for which reports were un-presented. The table below reflects the months for which distribution reports remained outstanding:

Region No	Outstanding Distribution Reports
1	January to December 2014
3	June, August, September, October and November 2014
5	March to June 2014
7	January to December 2014
8	January to July and October to December 2014

Ministry's Response: The Head of Budget Agency has indicated that systems have been put in place to obtain reports from outstanding Regions.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensures that the systems put in place are functioning effectively. (2014/151)

Subvention and Grants

316. Amounts totalling \$4.127 billion were expended under this accounting area for the year under review. An examination of payment vouchers revealed that the sum of \$810,533 was paid for the construction of chain link fence at Queens College. This is a misallocation of expenditure should have been charged to Capital instead of Education Subvention and Grants.

Ministry's Response: The Head of Budget Agency has indicated that the project was executed on behalf of Queen's College.

Recommendation: The Audit Office recommends that the Head of Budget Agency should ensure that expenditures are charged to the correct line item. (2014/152)

Utility Charges

317. Amounts totalling \$230.475M were expended under this account area for the year 2014. Audit examination revealed that utility registers were not maintained for telephone, electricity and water charges. However, a print-out of telephone numbers, electricity and water meters, and amounts paid were placed in file jackets on a monthly basis. Thus verification was a tedious and time-consuming process. However, comparison of the IFMAS reports and the internal statements maintained by the Ministry revealed the following differences:

Description	GT&T \$'000	GPL \$'000	GW \$'000
IFMAS	19,747	150,013	60,715
Internal Statements	13,843	117,547	78,120
Difference	5,904	32,466	(17,405)

Ministry's Response: The Head of Budget Agency has indicated that the internal statements are currently being reconciled with the IFMAS reports to identify and account for the differences.

Recommendation: The Audit Office recommends that the Head of Budget Agency should ensure all expenditures in respect of utilities are correctly recorded in the respective registers and that periodic reconciliations are done. (2014/153)

Stores and Other Public Property

318. Validation exercises were carried out on a sample two hundred and forty-nine items of stock, including text books, stationery, field equipment and janitorial items. Overall, shortages were identified an average 11.8% of the instances examined, compared to an average 13.2% overage rate as shown in the table below. The respective values of the shortages and excesses identified could not be readily determined.

Location of Store	Items Checked	Percentage Short	Percentage Over
MTI	36	19.4	5.6
NATI	36	2.7	8.3
UCTI	36	2.7	11.1
LTI	29	-	6.9
BDU	49	55.1	40.8
NCERD	33	3.0	6.06
GITC	30	-	13.3
Total	249	11.8	13.2

Ministry's Response: The Head of Budget Agency has indicated that all differences will be investigated by the Internal Audit Section.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensures that periodic checks are carried to identify differences and take corrective action. (2014/154)

Other Matters

319. Audit examination revealed bills and relevant documentation attached to payment vouchers were not cancelled with the 'Paid' stamp to avoid duplication of payment. This could lead to irregularities and fraudulent transactions being perpetrated.

Ministry's Response: The Head of Budget Agency has indicated that action would be taken to have the "Paid" stamp reflected on all payment vouchers and supporting documents.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensures that all payment vouchers are cancelled with the “Paid” stamp to avoid duplication of transactions. (2014/155)

Capital Expenditure

Account Area - Furniture and Equipment

320. The sum of \$344.4M was allocated under this account area in 2014. The purchase of photocopiers, fax machines, filing cabinets, book cases, desks, water dispensers, air conditioning units, workstations, refrigerators, fans, chairs, routers, projectors and screen, high jump mat, tables, tools and equipment were provided for under 2603100 – Other Equipment. For line item 1206500 – Teacher’s Training Complex the project included the payment of retention, extension of building, purchase of photocopier, filing cabinets and water dispensers. In relation to line item 2603500 – School Furniture and Equipment the project included purchase of furniture and equipment for schools and dormitories. For line item 2603400 – Carnegie School of Home Economics, the project included the purchase of pedicure stations, manicure tables, cookers, oven, freezer, tables, washing machines and dryers. As at 31 December 2014, amounts totalling \$326.107M were expended under the line items as shown below:

Line Item	Description	Amount Expended \$'000
2603100	Other Equipment	49,367
1206500	Teacher’s Training Complex	13,349
2603500	School Furniture and Equipment	256,912
2603400	Carnegie School of Home Economics	6,479
Total		326,107

321. Including in the sum of \$49.367M was an amount of \$994,000 which was expended for the procurement of high jump mats from an overseas supplier. Audit checks revealed that the items purchased were received but were not recorded in the Goods Received Book or in the Stock Ledger. This is in contravention to the requirements of the Stores Regulations 1993.

Ministry’s Response: The Head of Budget Agency has indicated that the items purchased were not taken into stock but were sent directly to Allied Arts Department in Queens College Compound.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensures that all items purchased are recorded in the relevant Stores records. (2014/156)

Account Area - Other Works and Equipment

322. Approval for a change in Programme to accommodate the expenditure of \$1.125M under this Programme as detailed on the table hereunder was not presented during the audit examination.

Line Item	Description	Amount Expended \$'000
26036	Purchase of 2 water dispensers	86
26036	Purchase UPS for NCERD	106
26036	Purchase of 1 mobile satellite phone	576
26036	Purchase of 6 filing cabinets	357
Total		1,125

323. Further, the Ministry did not maintain a Permanent Stores Register.

Ministry's Response: The Head of Budget Agency has indicated that the Ministry of Finance would be written to requesting approvals for the change in programmes.

Recommendation: The Audit Office recommends that the Head of Budget Agency make efforts to seek the necessary approvals and that the Stores Regulations are adhered to at all times. (2014/157)

Account Area – University of Guyana Science and Technology Support Project

324. The sum of \$213M was allocated for (a) provision for education quality improvement – science and curriculum reform and research (b) infrastructure rehabilitation and (c) equipping of science laboratories, drainage, internet network, multimedia equipment and institutional capacity building.

325. The University of Guyana Science and Technology Support Project was funded by the Government of Guyana and the International Development Association (IDA) under Credit Agreement № 4969-GY and was subject to separate financial reporting and audit. According to the Appropriation Account, amounts totalling \$126.944M were expended during the period under review. However, the records of the Project reflected expenditure totalling \$135.498M, giving a difference of \$8.554M.

326. The following was observed in relation to the general operations of the University of Guyana Science and Technology Support Project, viz.

- (a) The rate of delivery was slow. Activities under the Project should have commenced on 20 September, 2012 and according to Annex 3 (Project Cost Summary) of the Operations Manual (OM), the Project planned to spend sums totalling US\$2.656M for the year 2014 which represents 23.20% of the Total Project Cost. An examination of the Financial Statements (FS) for the period revealed that planned expenditure was reflected as US\$677,490 a difference of US\$1.979M. A revised budget was not presented for audit scrutiny at the time of reporting since it was awaiting approval. The table below shows a comparison of the amounts in the Operational Manual and that reflected on the Financial Statements.

Component	Sub-Component	Planned Expenditure - OM US\$	Planned Expenditure - FS US\$	Variance US\$
1. Education Quality	Curriculum Reform	171,250	108,000	63,250
	LCDS Research	217,500	0	217,500
2. Infrastructure Rehabilitation	Building & Lab Rehab	1,984,889	178,885	1,806,004
	ICT	25,000	35,000	(10,000)
3. Project Management	Project Management	207,600	188,075	19,525
	Feasibility Studies	50,000	167,530	(117,530)
Total		2,656,239	677,490	1,978,749

- (b) The planned expenditure of US\$677,490 according to the financial statements represented only 25% of the original plan of US\$2.656M for the period January to December 2014 and 6% of the total project cost. Given the fact that the duration of the Project was approximately sixty months and the financial statements covered a period of twelve months, the failure to achieve anticipated levels of expenditure activity could lead to completion delays and possibly cost overruns of the Project.
- (c) Even if the planned expenditure of US\$ 677,490 could be authenticated, the IDA disbursed to the Project amounts totalling US\$718,723 for the year 2014, but the Project expended only amounts totalling US\$584,961, a commendable factor. Nonetheless, in comparison to the disbursements, expenditure represented only 81% of the amount received from IDA. It is unclear therefore why the Project requested US\$718,723 from the IDA when in fact the stated plan was to spend only US\$677,490.

Ministry's Response: The Head of Budget Agency has indicated that:

- (a) According to the Appropriation Account, amounts totalling \$126.944M were expended for the year under review. The actual expenditure for 2014 according to the project's audited financial statements is \$120.782M and not \$135.498M. The difference between the appropriation account and the actual expenditure amount is therefore \$6.162M. This difference is as result of expenditures incurred in the year 2013 and was released by the Ministry of Finance in 2014.

- (b) The Financial Cost table that is reflected in the Operational Manual was done at the time of the completion of the Project Appraisal Document (PAD), May 2011. In 2014, realizing that the annual planned expenditure was unrealistic, the Ministry of Finance, World Bank and the Ministry of Education conducted review of the project and subsequently revised the annual estimates. This was finalised in November 2014. The revised 2014 planned expenditure was US\$1.318M. While the project fell short of this revised plan due to delays in contracting the firms for rehabilitation works, these works, which commenced in May 2015, will cost US\$5.656M or 49% of the total project cost. The completion date remains 30 June 2017 and we do not envision cost overruns.; and
- (c) The World Bank’s system of requesting disbursement is on a six months cash-forecast basis. Hence, the project would request three (3) months advance while withdrawal applications are in process or in transit. This is to avoid cash flow problems.

Recommendation: The Audit Office recommends that management of the Project take the necessary steps to ensure that the Project achieves the anticipated level of activity. (2014/158)

Education Subvention and Grants

327. During 2014, the Ministry of Education received amounts totalling \$1.834 billion, which was allocated in the 2014 National Budget, as an Education Cash Grant initiative to provide support to families with school aged children with a view of enhancing enrollment and attendance. As at 31 December 2014, amounts totalling \$1.699 billion was expended as shown below:

Regions	Cash Envelopes Issued	Vouchers Issued & Encashed	Total Cash & Vouchers	Total \$'000
1	10,637	0	10,637	106,370
2	2,318	8,933	11,251	112,510
3	1,658	19,031	20,689	206,890
4	2,383	60,310	62,693	627,830
5	327	11,254	11,581	115,810
6	466	24,019	24,485	244,850
7	2,688	3,035	5,723	57,230
8	3,281	0	3,281	32,810
9	8,606	0	8,606	86,060
10	1,938	9,017	10,955	109,550
Total	34,302	135,599	169,901	1,699,010

328. An examination of the records relating to the Cash Grant revealed the following:

- (a) two booklets with serial numbers 31676-31700 and 108126-108150, containing fifty vouchers in respect of Tuschen Primary School and Golden Grove Primary School were reported missing during the distribution exercise. Two written statements were submitted by the Ministry to confirm the missing booklets and based on checks carried out the coupons were not en-cashed;
- (b) the Ministry incurred expenses totalling \$133.818M in respect of Administrative Costs during the period under review. Included in this amount is the sum of \$47.575M expended on Other Administrative Costs, of which the sum of \$3.600M spent for the printing of 30,000 Hinterland Education Improvement Programme (HEIP) booklets, which is a misappropriation of funds, since it was not associated with the Cash Grant payout;
- (c) it would appear that the purchase of gold seals for the Ministry's Cash Grant were undertaken in a piecemeal manner so as to avoid the adjudication of the Departmental Tender Board and also at the level of the National Procurement Tender Administration Board (NPTAB) when taken as a whole. The treatment of the transactions was clearly in breach of Section 14 of the Procurement Act (2003), as it relates to contract splitting; and
- (d) there was no evidence of "Check-Off" on forty payment vouchers totalling \$109.385M out of \$133.818M by the Department Head and forty-seven payment vouchers totalling \$309.580M were not "Approved" by the Accounting Officer.

Ministry's Response: The Head of Budget Agency has indicated that:

- (a) in relation the purchase of gold seals, an impromptu decision was taken to have an additional form of security on the cash envelopes. This exercise was done on a needs basis since during this time; many of the children were still being enrolled, primarily within the hinterland communities. As such, the purchases were done as needed, and therefore should not be considered a breach of the section 14 of the Procurement Act (2003);
- (b) the administration of the cash grant program was conducted by the Central Accounting Unit, with oversight from the Permanent Secretary. Approval for spending was therefore granted by the Permanent Secretary or the Deputy Permanent Secretary (Finance), in the absence of the Permanent Secretary; and
- (c) regarding the signing off of vouchers, the Ministry retained its internal thresholds for the Chief Account, Principal Assistant Secretary (Finance) and the Deputy Permanent Secretary (Finance). Therefore, upon examination of the vouchers in question and based on the aforementioned, all vouchers were duly approved with the appropriate signatories.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensures that financial instructions are adhered to at all times. (2014/159)

AGENCY 44
MINISTRY OF CULTURE, YOUTH & SPORT

Prior year matters which have not been resolved

Current Expenditure

329. The Ministry was still to recover overpayments in salaries totalling \$640,977, including deductions totalling \$170,543, which remained outstanding from the year 2005. A letter was written to Finance Secretary in October 2013 for the amount to be written off but to date there has not been a response.

Ministry's Response: The Head of Budget Agency explained that to date they have not receive any response from the Finance Secretary, but would have since published the names in the newspapers.

Recommendation: The Audit Office again recommends that the Ministry continue to pursue the matter with a view to recovering the overpayments. (2014/160)

330. The accounts of National Sports Commission and National Trust are required by law to have separate audit, and have their reports submitted to the National Assembly. At the time of reporting in September 2015, audit reports for National Sports Commission were not laid in the National Assembly for the years 2011 to 2013, while in respect of National Trust, although audit of the entity was completed up to 2013, no audit reports were laid.

Ministry's Response: The Ministry explained that audited financial statements for National Sports Commission for the years 2011- 2013 have been submitted to the Department of Culture and Sports, while financial statements for 2014 are currently being audited. In respect of National trust, audited financial statements for 2013 have been submitted to the Department of Culture. These reports will be submitted to Parliament shortly.

Recommendation: The Audit Office again recommends that the Ministry make a special effort to have these accounts laid in the National Assembly. (2014/161)

331. In 2013, the Ministry had deposited revenues totalling \$48.561M into the Special Project Account № 01626004000, instead of the Consolidated Fund. This sum consisted of revenues totalling \$47.791M, and \$770,000 which were realised from the rental of the Guyana National Stadium and the sale of the Guyana Classic, respectively. Similarly, in 2014, the Ministry deposited revenues totalling \$25.658M of which \$23.612M was realised from the rental of the Guyana National Stadium, and \$2.046M from the sale of the Guyana Classic.

Ministry's Response: The Ministry sought permission from the Finance Secretary by a memo dated 27 September 2013 to operate a bank account for the Guyana National Stadium to deposit all proceeds realised from events held and to date has not received official permission so that the account can be separated.

Recommendation: The Audit Office recommends that the Ministry take immediate action to ensure all revenues collected are deposited into the Consolidated Fund. (2014/162)

332. Thirteen payment vouchers valued at \$4.623M in respect of 2013 were not presented for audit examination. Similarly, in 2014, one hundred and forty-four payment vouchers valued at \$43.520M were not presented. In the circumstances, the propriety, accuracy and validity of the expenditure charged to the appropriation accounts could not be validated.

Ministry's Response: The Head of Budget Agency has indicated that efforts are ongoing to locate the vouchers that were not presented for audit examination.

Recommendation: The Audit Office recommends that the Ministry take all necessary measures to locate the missing payment vouchers, while reviewing the controls exercised over all vouchers, so that corrective action could be taken to ensure that vouchers are properly secured for audit and the retention period. (2014/163)

333. The Ministry operated a Special Bank Account № 016260004000 into which funds from various sources such as UNICEF, UNFPA, DIGICEL, Republic Bank and the Guyana Lotteries Commission are deposited and from which related expenditure was facilitated. In addition, it was observed that the Ministry continued to inappropriately meet unrelated expenditure from this account. The bank balance on this account as at 31 December 2013 was \$15.108M, while the cash book balance was \$9.795M. Similarly, as at 31 December 2014, the bank balance was \$70.297M, while the cash book balance was \$64.449M.

334. During 2013, significant unexpended balances on capital and current provisions totalling \$106.096M, as shown in the table below, were withdrawn and deposited into this account in December 2013, January and May 2014, respectively. The transfer of the balances was in fact a breach of Section 43 of the Fiscal Management and Accountability Act 2003, which required the repayment of all unexpended sums to be refunded to the Consolidated Fund.

Line Item	Description	Amount \$'000
6321	Installation of AC units at NCC	56,714
4501800	Payment for equipment for Synthetic Track	49,000
6322	Subvention for Commonwealth Association	262
6321	Subvention for Boy's Scout Association	120
Total		106,096

Ministry's Response: The Ministry explained that contractors were in the process of completion of works as per the agreement. However due to the inclement weather the work was not completed within the scheduled time. In respect of subventions for the Commonwealth Association and the Boy's Scout Association, the cheques were paid over to the respective entities. Corrective action is in place to ensure that there is no recurrence.

Recommendation: The Audit Office recommends that the Ministry ensure that all sums to be refunded to the Consolidated Fund are done so promptly. (2014/164)

335. With reference to the installation of new air conditioning units at the National Cultural Centre, the Ministry requested the approval of the National Procurement and Tender Administration Board (NPTAB) to award the contract to the lower of two bidders in the sum of \$56.714M. This request was not approved by the NPTAB. However, on 13 January 2014 the other bidder filed a “writ of certiorari and mandamus” against the Minister of Culture, Youth & Sport, and at the time of reporting an official correspondence in relation to this matter was not received. Audit checks revealed that an additional amount of \$2.561M was expended for repairs to air condition units bringing amounts expended in 2014 to \$17.170M, leaving a balance of \$39.544M.

336. In November 2014, the NPTAB awarded a contract for the installation of air conditioning units in the sum of \$63.260M at the National Cultural Centre. As at 15 July 2015 amounts totalling \$27.809M were paid for the installation of five No. 25 ton 460 volts, 3 phase 60 Hz split system air condition units. Further, in December 2014 the NPTAB awarded another contract for the rewiring of the building, Phase I in the sum of \$14.215M at the National Cultural Centre. As at September 2015, the entire amount was expended. The air conditioning units were physically verified as having been installed.

337. In relation to the payment for equipment for the Synthetic Track, the Ministry by way of letter dated 12 November 2013, requested the approval of the NPTAB to procure the equipment in the sum of US\$236,611.95 with a Guyana Dollar equivalent of \$49M, by means of sole sourcing. This request was not approved by the NPTAB due to lack of justification. The NPTAB also recommended that a competitive method of procurement be used to acquire the equipment needed. In 2014, NPTAB gave approval for the awarding of a contract in the sum of US\$57,887.00 with a Guyana Dollar equivalent of \$12.066M to an overseas supplier to procure the equipment. Pertinent information in relation to the transfer of payment to the supplier was not attached to the payment voucher. The receipts of these items were physically verified, except for one starting gun RG valued at US\$159.00.

338. Further, the sum of \$1.614M was expended for consultancy fees. However, evidence that tender board procedures were followed was not presented for audit examination or attached to the payment voucher. An amount of \$2.511M was also paid to an overseas travel agent for airfare for a senior official and one other to attend a conference. While the NPTAB did not adjudicate on these transactions, it is apparent that the expenditure was misappropriated in the case of the purchase of airfares. In addition, in 2015, the NPTAB awarded a contract in the sum of US\$18,458 with a Guyana Dollar equivalent of \$3.847M to procure additional equipment for the Synthetic Track to the same overseas supplier. Amounts totalling US\$13,844 with a Guyana Dollar equivalent of \$2.885M were paid to the supplier, while sea freight charges paid amounted to US\$5,200. Telex transfer costs were \$6,253, thus leaving a balance of \$28.119M. At the time of reporting, there was no evidence that one set Seiko Track & Field Electronic System valued at US\$2,985 was received at the Synthetic Track.

339. In addition, the NPTAB awarded another contract in the sum US\$49.594M with a Guyana Dollar equivalent of \$7.7634M, to an overseas supplier by means of sole sourcing to procure additional equipment for the Synthetic Track. However, at the time of reporting, there was no evidence that the equipment was received.

Ministry's Response: The Head of Budget Agency has explained that all information pertaining to supplies for the Synthetic Track was attached to the payment vouchers and that the process to recover airfares from the Saudi Government that sponsored the trip is ongoing.

Recommendation: The Audit Office recommends that the Ministry ensure that the outstanding items are delivered and that efforts be made to recover the airfares. (2014/165)

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

Current Expenditure

Accounting Area - Payroll

340. 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, eighty 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 Ministry explained that corrective action was taken to ensure that all employees are registered with the National Insurance Scheme.

Recommendation: The Audit Office recommends that the Ministry ensure that all employees are registered with the National Insurance Scheme. (2014/166)

341. Also, the Ministry did not present NIS receipts for the months of January to April and October to December 2014 in respect of deductions paid over to the National Insurance Scheme, thus, making it difficult to ascertain whether the deductions were paid over to the NIS within the stipulated time as set out in the law.

Ministry's Response: The Ministry indicated that receipts for the months of January – April and October-December 2014 are available.

Recommendation: The Audit Office recommends that the Ministry ensure that all NIS receipts in respect of monies paid over are presented for audit examination when requested. (2014/167)

342. 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 Circular № 3/2003 dated 29 September 2003. The Ministry had not fully complied with instruction, as it relates to cash payments. An examination of the payroll revealed cash payments amounting to \$58.765M were made to one hundred and nine employees for the period under review.

Ministry's Response: The Head of Budget Agency has indicated that the Ministry is placing special emphasis for employees to be paid under the banking system.

Recommendation The Audit Office recommends that the Ministry comply with the requirements of the Circular. (2014/168)

Accounting Area - Goods and Services

343. Circularised instructions require that historical records and log books be kept for each vehicle owned and/or operated by the Ministry in order to record maintenance and other pertinent information. Although the Ministry had not presented a comprehensive list for the fleet of vehicles owned for the period under review, registrations for twenty-seven vehicles were presented for audit examination. Historical records and log books were not submitted for twenty one vehicles. In the circumstances, it could not be ascertained whether all journeys undertaken over the period were for official use, had been properly authorised and whether proper control was exercised over the vehicles and consequently the use of fuel.

Ministry's Response: The Head of Budget Agency has indicated that historical records and log books are maintained for all vehicles attached to the Ministry.

Recommendation: The Audit Office recommends that the Ministry adhere strictly to the requirements of the Stores Regulations at all times. (2014/169)

344. There was a breach of the provisions of Section 43 of the Fiscal Management and Accountability Act (2003) in that the Ministry failed to refund to the Consolidated Fund thirty-eight cheques valued at \$16.467M that were drawn on the Appropriation Accounts for the year 2014. As a result, the Appropriation Account would have been overstated by the said amount. At the time of reporting in September 2015, nineteen cheques valued \$1.563M were updated and refunded to the Consolidated Fund leaving nineteen cheques valued at \$14.904M still to be refunded.

Ministry's Response: The Head of Budget Agency explained that all stale dated cheques have since been taken to the Ministry of Finance to be updated. Only those to be refunded to revenue have been returned and were paid over to the Consolidated Fund.

Recommendation: The Audit Office recommends that the Ministry strictly adhere to the requirements of Section 43 of the Fiscal Management and Accountability Act (2003). (2014/170)

345. During the period under review the sum of \$89.160M was received from the Lotto Funds for various activities. At the time of reporting, payment vouchers valued at \$53.080M as shown in the table below were not produced for audit examination. In the circumstances, it was difficult to ascertain the propriety, accuracy and validity of the expenditure, and whether proper controls were exercise over these monies expended.

Date	Receipt #	Particulars	Amounts \$'000
2/26/2014	574403	Payment for Mash Activities	48,200
8/10/2014	575734	Inter Guyana Games 2014	387
12/17/2014	575425	Inter Guyana Games 2014	4,493
Total			53,080

Ministry's Response: The Head of Budget Agency has indicated that efforts are being made to locate the vouchers and have same presented for audit examination.

Recommendation: The Audit Office recommends that the Ministry take all necessary measures to locate the missing payment vouchers, while reviewing the controls exercised over all vouchers, so that corrective action could be taken to ensure that vouchers are properly secured for audit and the retention period. (2014/171)

Capital Expenditure

Account Area Buildings - Central Ministry

346. The sum of \$5M was budgeted for the construction of a sanitary block at Carifesta Sports Complex. As at 31 December 2014, the full amount was expended. Audit examination revealed that the contract register was not updated with payments to the contractor since the payment of \$1.194M was not recorded therein. As a result, the contractor's earnings submitted to the Guyana Revenue Authority would not reflect the correct amount, hence, leading to inaccurate calculations of taxes.

Ministry's Response: The Head of Budget Agency explained that the contract register is now updated.

Recommendation: The Audit Office recommends that the Ministry institute measures to comply with the requirement of maintaining records with all relevant information. (2014/172)

Account Area - Office Equipment and Furniture

347. The sum of \$3.800M was budgeted for the purchase of security cameras, air conditioning units, cameras, chairs, filing cabinets and fans. As at 31 December 2014, amounts totalling \$3.708M were expended for the procuring and installation of security cameras, air conditioning units, chairs, a digital camera, fans and desks. As can be noted, office desks were purchased instead of filing cabinets, however, approval for a change in programme was not presented for audit scrutiny. Further, two payment vouchers totaling \$281,068 was not presented for audit, thus making it difficult to ascertain whether tender procedures were followed and value was received for the amounts expended.

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

Recommendation: The Audit Office recommends that the Ministry take all necessary measures to locate the missing payment vouchers, while reviewing the controls exercised over all vouchers, so that corrective action could be taken to ensure that vouchers are properly secured for audit and the retention period. (2014/173)

Account Area- Museum Development

348. The sum of \$23M was budgeted for the (i) purchase of security cameras, air conditioning units, projectors and screen – Guyana National Museum, (ii) rewiring of building, purchase of air condition unit, display cases, digitisation equipment and cases, desk and fans - Walter Roth Museum of Anthropology (iii) Extension of building and provision for digitisation of artifacts - Museum of African Heritage, (iv) Construction of fence, purchase of air conditioning units, chairs, tables and filing cabinets - Castellani House. As at 31 December 2014, amounts totalling \$22.558M were expended.

349. Approval was given by NPTAB for the awarding of a contract in the sum of \$3.014M for the extension of building at Museum of African Heritage, Barima Avenue. Audit examination of the contract documents revealed that pertinent information relating to the contractual agreement, such as description of works to be carried out, date of commencement and completion of works, contract sum, signatories and witnesses to the contract were not included on the contract documents. In addition, a letter of acceptance presented was for repairs to windows at the National Museum. Amounts totalling \$3.577M were paid to the contractor as at 31 December 2014, which is \$563,000 more than the contract sum.

Ministry's Response: The Ministry explained that the letter of acceptance was mistakenly placed in the contract document. Indeed the sum of \$3.577M was paid to the contractor. The Ministry wrote to the National Procurement and Tender Administration Board for approval in the sum of \$4.563M but NPTAB misplaced the Ministry's request and another request was made. The contractor completed his work on time and the Ministry was obligated to pay the contractor.

Recommendation: The Audit Office recommends that the Ministry provide proper documentation in respect of the additional sums paid to the contractor. (2014/174)

350. Approval was given by NPTAB for the awarding of a contract in the sum of \$3.908M for the repairs to fence at Castellani House. Audit examination revealed amounts totalling \$4.837M were paid to the contractor as at 31 December 2014, which is \$929,000 more than the contract sum.

Ministry's Response: The Head of Budget Agency has indicated that the NPTAB awarded the contract for Consultancy services for the Ministry. The Ministry wrote to NPTAB for approval in the sum of \$493,675 (7 October, 2014), the NPTAB misplaced the Ministry's response and to date no approval was issued. The contractor completed the contract on time and the Ministry was obligated to pay the contractor.

Recommendation: The Audit Office recommends that the Ministry provide proper documentation in respect of the additional sums paid to the contractor. (2014/175)

351. Also, at the time of reporting, four payment vouchers totalling \$5.149M were still not presented for audit examination, making it difficult to verify the validity of the purchases and to determine whether value was received for the amounts expended.

Ministry's Response: The Head of Budget Agency has indicated that efforts are being made to locate these vouchers and present same for audit examination.

Recommendation: The Audit Office recommends that the Ministry take all necessary measures to locate the missing payment vouchers, while reviewing the controls exercised over all vouchers, so that corrective action could be taken to ensure that vouchers are properly secured for audit and the retention period. (2014/176)

Account Area - National Trust

352. A contract was awarded in the sum of \$4.985M for the general rehabilitation works to the building at the Dutch Heritage Museum, Fort Island. As at 31 December 2014, the works were completed and the full contract sum was paid to the contractor. A physical verification of the works revealed that an overpayment of \$453,000 was made to the contractor. At the time of reporting in September 2015, the Ministry indicated that other works were done as described in variation order № 1 in lieu of works identified as overpayment shown below. However, the variation order submitted by the Ministry was dated 7 September 2015 after the final account for the contract had been prepared and the contractor discharge of his contractual obligations. The total value of works under this variation amounted to \$1.923M which was above the authorize limit for the Head of Department.

Description	Qty Paid	Qty Found	Unit	Diff	Rate \$	Amount Overpaid \$
Additional Works						
Landscaping works to site						
Provisional sum for landscaping works to site	sum			sum		453,000
Total						453,000

Ministry's Response: The Head of Budget Agency explained that the ministry requested a forecasted payment from the consultant which was used to prepare the final valuation. The contingency was assigned for landscaping works valued \$453,000. However, upon further examination by the Ministry a decision was made to do capital Bee extermination works, changing and carpentry works, plumbing and painting at the same value. These works were completed and verified by the consultant. This payment on variation was only made after the consultant's recommendation and the works were completed. The Ministry assures that will not occur in the future.

Recommendation: The Audit Office recommends that the Ministry ensure that all variations are included in the final account and ensure that systems are in place to ensure that this situation does not re-occur. (2014/177)

353. The sum of \$12.350M was budgeted for the (i) construction of fence - 1763 Monument; (ii) restoration of Armory - Hogg Island Windmill Site; and (iii) purchase of air conditioning units and projector. As at 31 December 2014, amounts totalling \$11.169M were expended. Four payment vouchers totalling \$894,220 were not presented for audit examination, thus making it difficult to ascertain whether due procedures were followed and value was received for the amounts expended.

Ministry's Response: The Head of Budget Agency has indicated that efforts are being made to locate these vouchers and have same presented for audit examination.

Recommendation: The Audit Office recommends that the Ministry take 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. (2014/178)

Account Area- National Archives

354. The sum of \$8.625M was budgeted for the (i) construction of lecture room and (ii) purchase of playback machine, televisions, speaker, cameras, chairs, tables, stools, filing cabinets, desks, projector and screen. The full amount was expended. However, one voucher for the sum of \$1.022M was not presented for audit examination, thus making it difficult to ascertain whether tender procedures were followed and value was received for the amounts expended.

Ministry's Response: Efforts are being made to locate these vouchers to be presented for audit.

Recommendation: The Audit Office recommends that the Ministry take all necessary measures to locate the missing payment vouchers, while reviewing the controls exercised over all vouchers, so that corrective action could be taken to ensure that vouchers are properly secured for audit and the retention period. (2014/179)

Account Area -Youth

355. The sum of \$30M was budgeted for the (i) completion of confinement building and construction of fence and walk way - New Opportunity Corps; (ii) purchase of tools and equipment for retooling of workshops at Kuru Kuru, New Opportunity Corps, Smythfield and Sophia Training Centres; and (iii) purchase of projector, filing cabinet, chairs and air conditioning units. A Contingency Fund Advance was issued in the sum of \$43.774M for the provision for internal security at New Opportunity Corps - reinforced concrete fence, chain link fence, installation of CCTV cameras and electrical upgrading, bringing the total funds available to \$73.774M. As at 31 December 2014, amounts totalling \$70.763M were expended. Assets totalling \$7.539M purchased for the Youth Department was not verified, since the Ministry failed to present the assets. Also, they were two payment vouchers totalling \$892,167 which were not presented for audit examination.

Recommendation: The Audit Office recommends that the Ministry take all necessary measures to locate the missing payment vouchers, while reviewing the controls exercised over all vouchers, so that corrective action could be taken to ensure that vouchers are properly secured for audit and the retention period. (2014/180)

356. The contract for the construction of reinforced concrete fence at New Opportunity Corps was awarded to the most responsive of sixteen bidders in the sum of \$32.467M. As at 31 December 2014, the full contract sum was paid to the contractor. A physical verification carried out revealed that the works were completed and overpayments totalling \$8.198M were made to the contractor at the time of reporting in September 2015, the Ministry indicated that other works were done as describe in variation order № 1 in lieu of works identified as overpayment shown

below. However, the variation order was dated the 7 September 2015 after the final account for the contract had been prepared and the contractor discharged of his contractual obligation. The total value of works amounted to \$10.377M which was above the authorised limit for the Head of Department.

Item	Description	Qty Paid	Qty Found	Unit	Diff.	Rate \$	Amount Overpaid \$
2.6	(a) Strip foundations- 3' wide x 10" thick	159	106	cu.yd	53	30,000	1,590,000
2.7	(b) Columns- 12" x 12" x 14' long	60	43	cu.yd	17	30,000	510,000
	HCB Walls						
2.18	Supply and place HCB 6" thick in stretcher bond 1:3 cement/sand mortar and core filled with structural concrete- 1:3:3 mix (coarse aggregate to be ½ minus or sifting) and with ½" dia. HT bars at 8" crs both ways (reinforcement to be tied at intersections and joined to ties in columns, starters from foundation and coping beam at top of wall.	2,497	1,843	sq.yd	654	2,000	1,308,000
2.19	Cement sand 1:3 mix ½" thick to reinforced concrete and scratch plaster surfaces with sponge finish surface	6,027	3,690	sq.yd	2,337	1,000	2,337,000
2.20	Allow for the fabrication and installation of 3"x3"x1/4" thick angle iron as arm to take razor wire including for installation prior to casting of columns to allow for casting into column and application of two coats anti corrosive paint to all exposed metal surfaces. See drawings for details.	115	80	no.	35	1,000	35,000
2.21	Allow for the supply and installation of one row of razor wire to top of fence and gate as arranged in drawings including for 5/8" diameter top and bottom runners to support razor wire. Runners to be welded to metal arm and razor wire to be wound around runners with a maximum spacing of 2" between loops. See drawings for details.	1,720	1,240	ln.ft	480	500	240,000
	Additional Works						
	Provisional Sum for landscaping works as directed by engineer	Sum				Sum	2,177,570
Total							8,197,570

Ministry's Response: The Head of Budget Agency explained that the Ministry requested a forecasted payment from the Consultant which was used to prepare the final valuation. However, upon further examination by the Ministry a decision was made for security reasons to do changes in gates, earth works, ironmongery, construction of HCD walls, control area, guard huts, septic tanks, RC drain and ablution block. These works were completed and verified by the Consultant. This payment on variation was only made after the Consultant's recommendation and the works were completed. The Ministry assured that this will not occur in the future.

Recommendation: The Audit Office recommends that the Ministry (a) make available the assets purchased for verification, (b) take all necessary measure to locate the missing payment vouchers and (c) ensure that all variations are included in the final account and put systems in place to ensure that this situation does not re-occur. (2014/181)

Asset Verification

357. The Ministry breached the requirements of the Procurement Act with regards to the procurement of several items of store valued at \$5.647M for the period under review in that there was no evidence to show that the system of quotation was adhered to. The assets were also not marked so as to be easily identified as property of the Government. Further, the items purchased in the period under review were not inventoried and hence, it could not be differentiated from those that were purchased in previous years.

Ministry's Response: The Head of Budget Agency has acknowledged the finding and indicated that system has been put in place to ensure all items purchased are recorded in the Stores Ledger and Asset Register.

Recommendation: The Audit Office recommends that the Ministry should ensure strict adherence to the Stores accounting procedures as set out in Sections 24 and 28 of the Stores Regulations 1993. (2014/182)

358. The Ministry did not adhere to the conditions of the Procurement Act in relation to thirteen contracts totalling \$162.709M which were awarded during 2014. Audit examination revealed that pertinent information relating to the contractual agreement such as description of works to be carried out, date of commencement and completion of works, contract sum, signatories and witnesses to the contract were not included on the contract documents.

Ministry's Response: The Head of Budget Agency has indicated that all relevant documentations are included in the article of agreement.

Recommendation: The Audit Office recommends that the Ministry should ensure that all relevant documentations are included in contract documents and are presented for audit examination when requested. (2014/183)

Stores and Other Public Property

359. Section №. 34 of the Stores Regulations stipulate 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 Ministry received gifts that were not valued and brought to account in the Country’s accounts as Miscellaneous Receipts. Also, a Gift Register was not maintained for the year under review.

Ministry’s Response: The Head of Budget Agency has indicated that efforts are being made to have a Gift Register maintained and to have all gifts received, valued.

Recommendation: The Audit Office recommends that the Ministry of Culture adopt stringent measures to ensure that there is compliance with the Accountant General’s Circular concerning the accounting for gifts. (2014/184)

AGENCY 45 MINISTRY OF HOUSING & WATER

Prior year matter, which have not been resolved

Current Expenditure

360. The sum of \$400M was released to two statutory entities that are under the control of the Ministry of Housing and Water and are subject to separate financial reporting and audit. The table below summarises the status of related audit reporting, including details on the progress of outstanding audits.

Name of Entity	Amount Received 2014 G\$’000	Year Last Audited	Reports Laid in National Assembly	Remarks on Financial Statements
Guyana Water Incorporated (GWI)	250,000	2013	2013	Audit in progress for the year 2014
Central Housing and Planning Authority (CH&PA)	150,000	2014	2013	Audited Report for the year 2014 to be laid.
	400,000			

Ministry’s Response: The Head of the Budget Agency indicated that the financial statements for CH&PA for the year 2014 will be sent to Parliament to be laid in the National Assembly.

Recommendation: The Audit Office recommends that the Head of Budget Agency take steps to continue to have all completed reports laid in National Assembly. (2014/185)

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

Capital Expenditure

Account Area – Community Infrastructure Improvement Project

361. The Community Infrastructure Improvement Project (CIIP) was set up during August 2014, and has a separate bank account No. 016300313003 which is held at the Bank of Guyana. The project is headed by a Project Co-ordinator and has a separate Finance and Accounts department.

362. The sum of \$484M was allocated and released to the project for rehabilitation and maintenance of community infrastructure projects including drains, culverts, bridges and parapet. During 2014, amounts totalling \$463.260M were expended. Included in the amount expended is the sum of \$242.650M which was issued via Inter-Departmental Warrants to National Drainage and Irrigation Authority (NDIA) to carry out works on behalf of the project. The difference of \$220.610M was paid into the Project's bank account. Audit examination on the records maintained by the Project revealed that as at 31 December 2014, the bank statement reflected a balance of \$120.991M while the cash book balance was \$90.997M. The unspent balance of \$90.997M should have been refunded to the Consolidated Fund.

Ministry's Response: The Head of Budget Agency explained that a request for approval was sent to the Finance Secretary on 14 November 2014, requesting permission to spend the balance in 2015.

Recommendation: The Audit Office recommends that the Head of Budget Agency follow up with the Finance Secretary and ensure that the approval is obtained and submitted for audit verification. (2014/186)

Account Area – Community Road Improvement Project

363. On 3 February 2011, the Government of Guyana (GOG) and the Caribbean Development Bank (CDB) entered into a contract for Community Roads Improvement Programme (CRIP) which involves the upgrading of roads and training for local government bodies in twelve Neighbourhood Democratic Councils (NDC) across Regions 3, 4, 5, & 6. The sum of \$1.004 billion was allotted for (i) completion, construction and rehabilitation of community roads, (ii) Project Administration and, (iii) institutional strengthening and capacity building. Amounts totalling \$1.004 billion was allocated and the sum of \$977.483M was expended. The project is subjected to separate audit and reporting.

Ministry's Response: The Head of Budget Agency explained that all outstanding statements have been submitted for audit.

AGENCY 46
GEORGETOWN PUBLIC HOSPITAL CORPORATION

Prior year matters, which have not been resolved

Current Expenditure

364. 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 was 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. However, it was only with effect from 1 September 2015, that the Corporation will be in receipt of its own subventions and will commence operating and maintaining its own accounting systems and records.

Corporation's Response: The Head of Budget Agency explained that the Corporation is in the process of opening a bank account and implementing the necessary systems to facilitate the preparation of Financial Statements.

365. The Corporation had still not recovered amounts of \$519,839, which remains outstanding in relation to twenty-four employees that were overpaid during the year 2012. In that year, audit checks had identified twenty-seven instances, where overpayments totalling \$574,210, including deductions amounting to \$42,001, had occurred. However, during the year 2014, the GPHC was able to recover \$54,371, which includes deductions totalling \$4,511.

Corporation's Response: The Head of Budget Agency explained that this was due to the dismissal of employees after receiving payment of salary, uniform allowances and resigning without giving the month's notice. Efforts are being made by the Human Resource Department to contact these persons. A letter was also sent to the Corporation's lawyer seeking advice on the cost for legal representation in taking each matter to court.

Recommendation: The Audit Office recommends that the Corporation continue to follow-up this matter to locate persons overpaid and engage deduction agencies, with a view to recovering the amounts overpaid. (2014/187)

366. During 2013, there was an apparent misappropriation of sums amounting to \$5.115M, where a cashier acting alone and/or with persons unknown was considered suspects. The facility where employees' personal cheques were encashed had contributed to loss of cash. This matter was referred to the Director of Public Prosecution (DPP) through the Guyana Police Force and the DPP advised that a thorough investigation be conducted into this matter by a competent Fraud Investigator.

Corporation's Response: The Head of Budget Agency explained that the Office of the Director of Public Prosecution through the Guyana Police Force has since requested that a fresh audit be done by the Internal Audit Department of GPHC.

Recommendation: The Audit Office recommends that the Corporation take appropriate action based on the recommendations of the Director of Public Prosecution. (2014/188)

367. The Corporation was still to dispose of three hundred and thirty-one instances of expired drugs totalling \$99.784M, of which one hundred and twenty-nine instances totalling \$41.725M were reported in my 2012 report and the remaining two hundred and two totalling \$58.059M were reported in my 2013 report. Similarly, during August 2015, audit checks carried out at the Pharmacy Bond revealed that there were an additional 215 instances of expired drugs. However, it was impossible to value 39 instances of expired drugs because these items could not have been matched to the purchase orders and invoices to be able to determine the cost. The remaining one hundred and seventy-six instances had a total value of \$19.145M.

Corporation's Response: The Head of Budget Agency explained that efforts are being made to properly dispose of the expired drugs. Also the instances of expired drugs that could not be matched to purchase orders are due to donations, anti-retroviral received from Ministry of Health and a few emergency purchases.

Recommendation: The Audit Office recommends that the Corporation ensure expired drugs are properly disposed of, and proper records are kept of all stocks received as donations. (2014/189)

368. In addition, audit checks carried out at the bond at Ruimveldt in August 2015, revealed that there were 38 new instances of expired drugs. However, it was impossible to value 2 instances of expired drugs because these items could not have been matched to the purchase orders and invoices to be able to determine the cost. The remaining 36 instances had a total value of \$23.200M.

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

Recommendation: The Audit Office recommends that the Corporation take appropriate action to facilitate the disposal of expired drugs, while undertaking a country-wide survey to determine the realistic needs of pharmaceuticals and other medical supplies in order to reduce losses through expired drugs. (2014/190)

369. Further, it was noted that the infusion bond located in the GPHC's compound was affected twice by flooding during 2015 and eight different types of infusion with a value of \$858,544 were damaged because it was stored on the floor instead of on shelves. The second flooding occurred during July 2015, and at the time of the inspection in August 2015 the damaged drugs were placed on pallets and the bond was not sanitised.

Corporation's Response: The Head of Budget Agency explained that drugs that were stored directly on the floor are now on shelves and the floor is scheduled to be raised to avoid future flooding.

Recommendation: The Audit Office recommends that the Corporation take appropriate action to ensure that the storage of drugs is in keeping with International Standards. (2014/191)

Capital Expenditure

370. 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 determined. Despite the recommendation of the Audit Office in the audit report for previous years, there was no evidence to indicate that the Corporation engaged the Ministry of Finance with a view to bring closure to the matter.

Corporation's Response: The Head of Budget Agency explained that a letter was sent to the Ministry of Finance seeking advice on how to proceed with this matter.

Recommendation: The Audit Office recommends that the Corporation follow-up with the Ministry of Finance in order to bring closure to this matter. (2014/192)

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

Current Expenditure

Account Area – Good and Services

371. The sum of \$1.867 billion was budgeted for purchases of drugs and medical supplies. The provision was increased to \$1.969 billion through virements from other appropriations. However, audit examination of the allotment report revealed that amounts totalling \$1.998B were expended and there were credits amounting to \$29.378M which brought the total amount expended to \$1.969 billion as at 31 December 2014. Details of the expenditure is shown in the table below:

Supplier	Amount \$'000
New GPC Inc.	1,028,845
K. D. Enterprise	295,045
DOCOL - Medical Gas	272,080
International Pharmaceutical Agency	37,265
Overseas Suppliers	132,461
Global Health Care	70,780
Ansa Trading	32,908
Massy Gas	74,702
Pharmagen Enterprise	2,584
Meditron Scientific Sales	917
Geddes Grant	646
RP Medical Import	1,373
Health International Inc.	16,863
The Health Care	4,803
Friendship Oxygen	7,047
Demerara Distillers Distribution	3,184
Miscellaneous	16,811
Total	1,998,314

372. Details of the \$29.378M recorded as credits in the allotment report are shown in the table below:

Source of Receipt	Amount G\$'000	Description
Withdrawal from Bank A/c No. 3192	25,000	For knee and hip replacement
Donations	2,891	For purchase of ECG machine
CHI	1,254	Payment for services
Corporation of Health	132	Sale of drugs
Refund of retro salaries	72	
Caribbean Surgery Inc.	29	Payment for drugs
Total	29,378	

Corporation's Response: The Head of Budget Agency explained that since there was a need for additional funds to cover expenditure for drugs and medical supplies, the CEO with the approval of the Board of Directors transferred the sum of \$25M from bank account # 3192.

373. As can be noted, amounts totalling \$1.029 billion were paid to the New GPC Inc. An examination of the records revealed that the payments related to the following groups:-

Description	Quantity	Amount \$'000
Major Contract	2	725,780
Purchase Orders	103	149,197
Miscellaneous		153,873
Total	105	1,028,850

374. An examination of the payments revealed that:

- a. While the advance payment guarantee for one of the contracts in the sum of \$95M was seen, this was not seen for the other contract in the sum of \$630.780M. In addition, the special conditions of the contracts and the suppliers' delivery schedules were not presented for both contracts. As a result, it could not be determined whether there were any contractual breaches;
- b. The payment of \$149.197M in relation to one hundred and three purchase orders represents the aggregate value of the orders. It should be noted that the Corporation failed to solidify these payments by entering into contractual arrangements with the supplier, in keeping with the requirements of the Procurement Act of 2003;
- c. Included in the sum of \$149.197M is the sum of \$20.476M which is in respect of ten payment vouchers that were not presented for audit verification. In the circumstance the completeness, accuracy and validity of the payments could not be determined. In addition, we were unable to determine whether all items paid were received and properly brought to account in the records of the Corporation; and

- d. In addition, the requisite approval of the National Procurement and Tender Administration Board was not seen for two purchases with an aggregate total of \$12.274M which required such approval, in keeping with the Procurement Act of 2003.

Corporation's Response: The Head of Budget Agency explained that:

- a) there is continuous search to locate the documents;
- b) the Purchase Orders act as the contract for the one time supply of goods;
- c) there is continuous search to locate the remaining ten payment vouchers; and
- d) there is continuous search to locate the other two awards.

Recommendation: The Audit Office recommends that the Corporation ensures that there are valid contracts after awards are made. In addition, the Corporation must continue its efforts to locate the documents and present them for audit. (2014/193)

375. In relation to suppliers other than New GPC Inc., the Corporation failed also to solidify the awards in keeping with the requirements of the Procurement Act of 2003. In addition, a total of thirty five payment vouchers with an aggregate value of \$78.496M were not presented for audit verification. As a result, it could not be determined with all items purchased were received and properly brought to account in the records of the Corporation.

Corporation's Response: The Head of Budget Agency explained that the Purchase Orders act as the contract for the one time supply of goods.

Recommendation: The Audit Office recommends that the Corporation comply fully with the requirements of the Procurement Act 2003. (2014/194)

Accounting for Expenditure

376. There was a breach of the provisions of Section 42 of the Fiscal Management and Accountability Act (2003) when the Corporation failed to refund to the Consolidated Fund six cheques valued at \$16.501M that were drawn on the Appropriation Account for the year 2014. As such, the Appropriation Account would have been overstated by the said amount. However, it was noted that one cheque with a value of \$514,105 was paid in August 2015 and the remaining four with a value of \$13.647M were still on hand at the Corporation. Details are listed in the table below:

Cheque Date	Cheque No.	Payee	Amount \$
31/12/2014	05-578384	Kalitech Inc.	260,000
31/12/2014	05-579527	Simcon Engineering Co.	464,515
19/12/2014	05-573372	Ansa Mcal	5,642,625
03/12/2014	05-563018	Ansa Mcal	7,280,000
Total			13,647,140

Corporation's Response: The Head of Budget Agency explained that with respect to the payment to Ansa Mcal in the sum of \$7.280M, they are awaiting the completion of deliveries. The Corporation is awaiting the suppliers' correction of the Invoices before the other cheque in the sum of \$5.643M is paid. In addition, the other cheques will be paid at the end of the retention period which is October 2015.

Recommendation: The Audit Office recommends that the Corporation ensures that there is full compliance with the Fiscal Management and Accountability Act (2003). (2014/195)

377. A total of four payment vouchers totalling \$10.337M in respect of 2013 were not presented for audit. Similarly, in addition to those mentioned in previous paragraphs, an additional fifty-two totalling \$50.549M in respect of 2014, 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.

Corporation's Response: The Head of Budget Agency explained that a continuous search is in progress to locate the missing vouchers.

Recommendation: The Audit Office recommends that the Corporation locate the payment vouchers and have them submitted for audit, and institute measures to prevent reoccurrences. (2014/196)

Stores and Other Public Property

378. The Corporation failed to comply with Section 34 of the Stores Regulations which requires the Head of Budget Agency to furnish the Finance Secretary, Accountant General and Auditor General with information of gifts received from time to time. Notwithstanding this, the ambulances were physically verified and the monies were deposited into the Consolidated Fund but recorded against line item 6221- Drugs and Medical Supplies in the IFMAS reports instead of revenue.

379. Validation exercises carried out on a sample of fifty-seven items of stock at the Radiology Stores, Hardware Bond and Central Stores revealed negative balances on Bin Cards even though items were physically in stock. The table below provides the details of the instances.

Description of Item	Unit	Bin Card Balances	Physical Count
Prolene tension 3/8 cutting //50cm	Each	(6)	40
Nylon 3/8 cutting 25.30mm	Each	(6)	27
Physician Stethoscope	Each	(4)	25
Hydrophilic Gauze	Each	(673)	75
Oxygen Mask Adult	Each	(2,845)	820
Oxygen Mask Paediatric	Each	(644)	1,135
Senior Tongue Depressor 6"	Each	(2,117)	18,082
Blue Laundry Soap	Each	(8)	144
Welding Electrodes 5kg 3.2mm 1/8 plug	Each	(10)	2
Pipettes tips 1 – Qul yellow	Each	(6,000)	61,000

Corporation's Response: The Head of Budget Agency explained that ISRs, SRNs and movement notes were recorded late by the Central Stores and efforts are being made to regularize this issue.

Recommendation: The Audit Office recommends that the Corporation ensure that its records are updated in a timely manner. (2014/197)

380. Even though a master inventory was presented for audit examination, it was noted that it was not updated with purchases made during the year. This constitutes a breach of Section 24 of the Stores Regulations 1993. In addition, it was observed that sectional inventories were kept and maintained in the various sections of the Corporation.

Corporation's Response: The Head of Budget Agency explained that this is currently being updated by the Fixed Asset Coordinator.

Recommendation: The Audit Office recommends that the Corporation ensure that its records are updated in a timely manner. (2014/198)

AGENCY 47
MINISTRY OF HEALTH

Prior year matters, which have not been resolved

Current Expenditure

381. The Ministry had still not recovered the outstanding amounts of \$1.859M, which were overpaid to employees of the Ministry for the years 2007, 2011 and 2012. Further, overpayments totalling \$1.610M were also observed in respect of the year 2014. The overpayments were as a result of pay change directives for dismissals and resignations being forwarded late to the Central Accounting Unit of the Ministry. The table below shows the amounts overpaid for the respective years.

Year	Net salaries (A) \$	Deductions (B) \$	Total (A+B) \$
2007	0	476,158	476,158
2011	757,371	345,867	1,103,238
2012	205,299	74,169	279,468
2014	1,193,451	416,423	1,609,874
Totals	2,156,121	1,312,617	3,468,738

Ministry's Response: The Head of Budget Agency explained that letters were written to the officers and their respective banks in connection with the overpayments. Letters were also written to the Guyana Revenue Authority and National Insurance Scheme requesting recovery of the deductions overpaid. It was also explained that in some cases the employees could not be located at their listed addresses and their bank accounts were closed.

Recommendation: The Audit Office once again recommends that the Head of Budget Agency make special efforts to recover the amounts overpaid and to reconcile the amounts stated as overpaid in the response as that stated in the Audit Report. (2014/199)

382. A total of six suppliers failed to deliver drugs and medical supplies totalling \$114.002M, which remained outstanding for the year 2012 as shown below, while the New GPC was still to deliver drugs and medical supplies valued at \$11.863M for the year 2011.

Supplier	Contract Sum \$'000	Delivered \$'000	Outstanding \$'000
Productos Roche	105,285	32,929	72,356
Caribbean Medical Suppliers	30,038	8,860	21,178
Trans Continental Ltd	24,577	7,177	17,400
Henry Schien Inc.	2,218	0	2,218
PAHO	468	0	468
SHIMADZU	382	0	382
Total	162,968	48,966	114,002

Ministry's Response: The Head of Budget Agency has indicated that the amount of \$114.002M that is outstanding in respect of the six suppliers for 2012 has been reduced to \$95.097M while acknowledging the amount of drugs still to be supplied by New GPC Inc.

Recommendation: The Audit Office recommends that the Head of Budget Agency engage the suppliers as a matter of urgency to have the outstanding drugs delivered. (2014/200)

383. In addition, amounts totalling \$435.344M were paid to twenty-one local and overseas suppliers for the delivery of drugs and medical supplies for the year 2013. However, only one contract for goods valued at \$71.009M was supported by a bank guarantee. As at 10 September 2015, goods valued at \$257.972M were delivered on the contract, leaving outstanding goods valued at \$82.328M still to be delivered, as shown below:

Supplier	Payments \$'000	Handling Charges \$'000	Cost of Goods \$'000	Goods Received as at 10/09/15 \$'000	Outstanding as at 10/09/15 \$'000
PAHO	142,458	5,590	136,868	128,591	8,277
Henry Schien	34,219	0	34,219	31,629	2,590
International Pharm. Agency	42,702	0	42,702	12,795	29,907
Caribbean Medical Supplies	72,683	864	71,819	61,569	10,250
Meditron Scientific Sales	23,115	97	23,018	1,467	21,551
Bryden PI Ltd.	13,173	3	13,170	5,103	8,067
Eureka Laboratory	16,819	0	16,819	16,819	0
Patterson Medical	1,688	2	1,686	0	1,686
Total	346,857	6,556	340,301	257,973	82,328

Ministry's Response: The Head of Budget Agency explained that the amount of drugs and medical supplies still to be supplied has been reduced to \$75.396M.

Recommendation: The Audit Office recommends that the Head of Budget Agency (a) reconcile the outstanding drugs as stated in the Ministry's response with that in the Audit Report, since there is a difference of \$6.932M between the two amounts, and (b) continue to engage the suppliers as a matter of urgency to have the outstanding drugs delivered. (2014/201)

384. In 2013, the New GPC was awarded ten contracts valued at \$2.374 billion of which freight charges totalled \$180.496M. The contracts were supported by six bank guarantees with an aggregate value of \$2.554 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 October 2013, January 2014, February 2014, March 2014 and June 2014. There were no guarantees in force at the time of the examination, even though the contractor was still to deliver goods valued at \$323.321M, as at 30 September 2014. During 2014, the remaining balance of \$144.901M on contract No. 6/13 was paid, revising the outstanding amount to \$496.223M, of which deliveries totalling \$359.586M were received, leaving goods valued at \$136.637M still to be delivered, as shown below.

Contract №	Date	Payments \$'000	Deliveries as at 10/9/2015 \$'000	Outstanding as at 10/09/2015 \$'000
2/13	12.12.2013	1,405,777	1,356,921	48,856
6/13	18.11.2013	381,459	358,483	22,976
10/13	17.12.2013	143,148	86,550	56,598
12/13	16.12.2013	5,054	4,445	609
62/13	31.12.2013	48,965	41,367	7,598
Total		1,984,403	1,847,766	136,637

Ministry's Response: The Head of Budget Agency explained that goods valued at \$135.282M were delivered leaving the balance of \$10.159M still to be delivered.

Recommendation: The Audit Office again recommends that the Ministry take immediate action to have contractors fulfil their contractual obligations under contracts awarded to them during 2013. (2014/202)

385. The Ministry is still to provide "Delivery Notes" and/or "Stores Received Notes" to evidence the receipt of goods valued at \$112.642M for the years 2012 and in 2013. However, checks carried out during 2015 revealed that fourteen payment vouchers totalling \$101.984M in respect of 2013 were subsequently cleared. The Ministry is still to provide supporting documentation to substantiate eleven payments totalling \$4.318M. This situation continued in 2014 where twelve payment vouchers valued at \$187.418M had no supporting documents attached.

Ministry's Response: The Head of Budget Agency explained that reagents valued at \$6.340M in respect of 2012 were received from PAHO and utilised by the FDA. The FDA department is in the process of providing the Stores Received Notes for verification by the auditors. In respect of 2013, Stores Received Notes to the value of \$4.318M is still to be submitted.

Recommendation: The Audit Office again recommends that the Ministry put systems in place to ensure that there is adequate accountability for payment vouchers and supporting documents, and that these should be provided in a timely manner. (2014/203)

386. There was 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 394 cheques valued at \$292.403M that were drawn on the Appropriation Accounts for the year 2013. As such, the Appropriation Accounts would have been overstated by the said amount. While at the time of reporting in September 2014, thirteen cheques valued at \$3.867M were still on hand. During the period under review, six cheques totalling \$793,604 were paid to the relevant payees. Further, a cheque in the sum of \$20,160 was refunded to the Consolidated Fund and six cheques valued at \$3.053M were still on hand as at June 2015. This situation continued in the year 2014 with six hundred and fifty cheques valued at \$829.807M which were not refunded to the Consolidated Fund as at 31 December 2014. As at June 2015, six hundred and five cheques valued at \$798.616M were paid out to various payees, leaving forty-five cheques valued at \$31.192M still on hand.

Ministry's Response: The Head of Budget Agency has acknowledged that six cheques valued at \$3.053M in respect of 2013 are still on hand at the time of reporting in September 2015.

Recommendation: The Audit Office again 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. (2014/204)

Stores and Other Public Property

387. The Ministry failed to maintain a master inventory in 2013 to reflect acquisitions and disposals of assets as required by the Stores Regulations. This situation continued in the year 2014.

Ministry's Response: The Head of Budget Agency explained that systems are now put in place to have a Master Inventory and assets register created.

Recommendation: The Audit Office recommends that the Ministry compile as soon as possible the master inventory in order to properly account for all assets of the Ministry. (2014/205)

Capital Expenditure

388. 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 2012, the contractor was paid sums amounting to \$91.923M of which \$15.722M were for unexecuted works. Physical verification of the works on 4 September 2013, revealed that the works appeared to have been abandoned for a prolonged period of time, no personnel or equipment from the contractor was on the site and the site was overgrown with vegetation. Termite nests were also noted on various areas of the building. At the time of reporting in June 2014, there was no evidence that the works were completed and the amount of \$15.722M in respect of unexecuted works recovered from the contractor.

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

- (a) the contract was extended to 28 February 2014 for unfinished works to be completed.
- (b) works to be completed at the Acute Care Psychiatric Hospital are as follows: installation of the light fixtures and connection to the source of power and the cover to the roof of the shed over the main entrance amounting to roughly \$3M. All of the unfinished works were completed before the end of 2014.

Recommendation: The Audit Office recommends that the Head of Budget Agency submit the practical completion certificate to the Audit Office so that this project can be revisited to verify the completed works. (2014/206)

389. The Ministry expended the sum of \$200M in 2012 to acquire cardiac cauterisation laboratory materials, which were not received up to the time of reporting for the 2013 audit in September 2014. Physical verification of the equipment and components were conducted in June 2015 at the Georgetown Public Hospital Corporation where the equipment was delivered directly to GPHC. At the time of reporting in September 2015, the equipment was not installed.

Ministry's Response: The Head of Budget Agency explained that the former High Dependency Unit (HDU) was converted to house the Cardiac Catheterisation Machine. The machine was received and is at the Georgetown Public Hospital Corporation.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensures that the equipment and components are inventoried for accountability purposes. (2014/207)

390. As at June 2015, the Ministry was still not in receipt of the following equipment valued at \$16.359M that was purchased in 2013. As a result, the Ministry did not receive value for the amounts expended. However, a Performance Bond Guarantee in respect of the outstanding deliveries was in force and expires on 04 October 2015.

Description	Quantity	Amount \$'000
Dental chair	12	7,795
Upright Buckley	1	696
Dental unit	1	914
Haemoglobin Testing System	110	4,976
Cardiac monitor	3	1,239
Echo check	2	452
Nitro oxide Tanks	1	162
Wax Bath	3	125
Total	133	16,359

Ministry's Response: The Head of Budget Agency explained that the outstanding medical equipment valued at \$15.523M is expected to be delivered on or before the 4 October 2015. A Performance Bond Guarantee in respect of the above is in force up to 04 October 2015.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensures the delivery of the items by the supplier and reconcile the amount stated as outstanding in the audit report as against the Ministry's amount in the response, since there is a difference of \$836,000. (2014/208)

391. According to the Appropriation Account, no amount was budgeted for the Specialty Hospital Project, but the Ministry received a Supplementary Allotment of \$167.706M. The expenditure of \$167.690M reflected on the Appropriation Account included an amount of \$34.440M paid for consultancy services. In this regard, the Ministry entered into a contract during 2013 with a Trinidad based engineering consultant in association with a local engineering firm and a Trinidad architecture firm, which represented the only bid received in the sum of US\$840,400. This contract was for the supervision of the design, building and equipping of the Specialty Surgical Hospital that was being executed by Surendra Engineering Corporation Limited at Turkeyen, E.C.D. An addendum was made to the contract on 12 November 2013 to facilitate the payment of a mobilization advance of 20% of the contract sum. This advance was paid in December 2013 in the Guyana currency equivalent of \$34.440M against a Bank Guarantee that expires on 27 November 2014.

392. Surendra Engineering Corporation Limited signed a contract on 12 September 2012 valued at US\$18.180M. In this regard, payments totalling US\$5.560M were reportedly made for design services, geotechnical services, etc. and included a 20% mobilization payment. There was however, a difference of \$133.250M in the Appropriation Account for the year 2013. The contract to Surendra Engineering Corporation Limited has since been terminated.

Ministry's Response: The Head of the Budget Agency explained that the difference of \$133.250M was expended for the site office, architectural designs and geotechnical survey.

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

Current Expenditure

Account Area – Payroll

393. The Ministry failed to ensure that all employees are registered with the National Insurance Scheme (NIS). For the period under review, one hundred and forty-six employees were without NIS numbers and eleven had temporary NIS numbers, indicating that these employees may not have been registered with the Scheme. It should be emphasized that the failure to register employees with the Scheme, has implications for their social security and other benefits. Also, NIS contributions are required to be remitted on or before fifteen days in the following month to which the contribution related. For the period under review, forty-two instances were observed where contributions were paid to NIS after the due dates. Further, for the month of December 2014, there was a difference of \$1.232M between NIS schedules and acknowledgement receipts.

Ministry's Response: The Head of Budget Agency has indicated that (a) efforts are ongoing to have all employees registered with the Scheme, and (b) reconciliation would be done to account for the difference between the NIS schedules and the acknowledgement receipts.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that all employees are registered with NIS, since failure to register employees with the Scheme has implications for their social security and other benefits. Also, ensure that reconciliation is done to account for the difference between the NIS schedules and acknowledgement receipts. (2014/209)

Account Area – Goods

394. Eight contracts valued at \$2.617 billion were awarded to New GPC for the supply of drugs and medical supplies. Included in this amount are freight charges totalling \$199.777M. Two contracts, 2/14 and 19/14 were supported by bank guarantees in the sum of \$2.171billion. The guarantees were required to be valid for twenty-eight days after the expiration of the contracts. There were no guarantees in force at the time of audit examination in July 2015, even though the suppliers were still to deliver goods valued at \$335.709M, inclusive of handling charges, as shown below:

Contract No	Contract Sum \$'000	Handling Charges \$'000	(Cost + Hand.) Contract Sum \$'000	2014 Payments \$'000	2014 Deliveries \$'000	(Cost-Del.) Outstanding \$'000
02/14	1,408,431	135,117	1,543,548	1,543,548	1,357,859	185,689
19/14	566,719	60,922	627,641	338,023	189,696	148,327
29/14	1,793	0	1,793	1,793	100	1,693
Total	1,976,943	196,039	2,172,982	1,883,364	1,547,655	335,709

Ministry's Response: The Head of Budget Agency has indicated that the amount of goods outstanding is valued at \$51.778M.

Recommendation: The Audit Office recommends that the Ministry reconcile its outstanding goods as stated in the response with that in the Audit Report and take immediate steps to have suppliers honour their contractual obligations. (2014/210)

395. Three contracts were awarded to the New GPC in May and December 2014, in the sum of \$2.236 billion for the Procurement of Pharmaceutical and Medical supplies for the period under review. In accordance with the contract document which states that, "The shelf life for the product shall not be a minimum of eighteen months from the date of final acceptance for pharmaceuticals and a minimum of twenty-four months for medical supplies or as determined by the purchaser." However, examination of the payment vouchers, contract documents, invoices, delivery notes and other related documents revealed that item delivered did not have the required shelf life. As a result, the supplier did not fully comply with the requirements stipulated in the contracts. See details below.

Date	Contract No.	Contract Sum \$'000	Medical		Pharmaceutical		Total No. of Instances	Amount \$'000
			Shelf Life Mths	No. of Instances	Shelf Life Mths	No. of Instances		
8.5.2014	1/52/13	58,919	10-22	8	5-17	68	76	47,145
9.5.2014	2/14	1,543,548	2-12	17	2-17	91	108	44,102
3.12.2014	19/14	627,641	-	-	5-16	20	20	141,837
Total		2,230,108					204	233,084

Ministry's Response: The Head of Budget Agency has indicated that the MMU strives to ensure that drugs received have the required remaining shelf life as stipulated in the various contracts.

Recommendation: The Audit Office recommends that the Ministry take immediate steps to have suppliers fulfill their obligations under the contract with regards to the shelf life of products in order to avoid early expiration and resulting in the wastage of drugs. (2014/211)

396. The National Procurement and Tender Administration Board approvals were seen for procurement of drugs and medical supplies in relation to suppliers other than the New GPC Inc. In this regards, payments totalling \$975.591M were made to twenty-nine local and overseas suppliers. At the time of reporting, obligations under thirteen suppliers were not fully satisfied in that goods valued at \$84.696M, still remained outstanding, as shown below. It should be noted that this amount is exclusive of handling charges.

Supplier	Cost of Drugs \$'000	Handling \$'000	Payments \$'000	Deliveries \$'000	(Cost-Del.) Outstanding \$'000
PAHO	132,629	26,270	158,899	115,711	16,918
CKC International Commodities	23,920	141	24,061	4,183	19,737
Caribbean Medical Supplies Inc.	400,170	2,517	402,687	382,166	18,004
Supply Chain Man. Systems	12,880	6,387	19,267	0	12,880
Patterson Medical	4,265	462	4,727	0	4,265
Trans Continental Med. Pro. Inc.	56,222	0	56,222	52,032	4,190
Ansa McAl Trading Ltd.	9,065	0	9,065	5,740	3,325
Biomed Energy Ent.	45,621	2,995	48,617	43,692	1,929
Diamed Caribbean Inc.	9,242	397	9,639	7,893	1,350
One World Accuracy Inc.	1,052	685	1,736	0	1,052
International Pharmaceutical Agency	14,088	0	14,088	13,119	969
Global Health Care Supplies Inc.	17,468	0	17,468	17,423	46
Meditron Scientific Sales	333	0	333	302	31
Total	726,955	39,854	766,809	642,261	84,696

397. Included in the payments of \$402.687M made to Caribbean Medical Supplies Inc. are payments made on three contracts valued at \$40.484M, however, the bank guarantees were not in force as at September 2015, although goods valued at \$13.228M were still to be delivered, as shown below:

Contract No.	Payments \$'000	Outstanding Deliveries \$'000	Bank Guarantee			
			Date	Reference No.	Amount \$'000	Validity Period
10/14 P2 (4h)	14,400	7,200	24/7/2014	MB 1609/14	12,240	25/7/14 -31/3/15
10/14 P2(4a)	12,610	4,975	9/7/2014	MB 1594/14	5,755	8/7/14-31/3/15
P2/1/14(1)	13,474	1,053	3/2/2014	MB 1539/14	13,474	3/6/14
Total	40,484	13,228			31,469	

Ministry's Response: The Head of Budget Agency has indicated that supplies outstanding would be investigated.

Recommendation: The Audit Office again recommends that the Ministry take immediate action to have contractors fulfil their contractual obligations under contracts awarded to them. (2014/212)

398. Section 55 (1) of the Fiscal Management and Accountability Act of 2004 states that, “An official shall not enter into a multi-year contract or arrangement for the supply of goods or the provision of services to the Government without the prior written authorization of the Minister”. In this regard, the Ministry did not provide the necessary multi-year approvals to authenticate four payments totalling \$156.169M on four contracts that were awarded in 2013. See details shown below:

Contract No.	Contract Sum \$'000	Amount paid in 2013 \$'000	Amount paid in 2014 \$'000
423/13	10,657	8,730	1,990
403/13	3,886	3,849	650
533/13	14,314	5,011	8,628
821/13	381,459	234,558	144,901
Total	410,316	252,148	156,169

Ministry’s Response: The Head of Budget Agency has indicated that in future all approvals for multiyear contracts would be presented for audit examination.

Recommendation: The Audit Office recommends that the Ministry take immediate steps to have all outstanding approvals presented for audit verification. (2014/213)

399. Audit verification exercises conducted at Kingston Bond during the months of June and July 2015, revealed the following:

- (a) a physical verification of a sample of items taken from the Stock Ledger revealed that although the Stock Ledger had balances on hand for twenty-four items, there were no physical items on hand.
- (b) a Permanent Stores Register was not maintained to record receipt and issue of assets for the period under review and,
- (c) sixty-seven instances were observed where there were differences between the Stock Ledger and Bin Cards balances.

400. Verification exercises were also conducted at MMU Diamond Warehouse during the months of July and August 2015 and the following were observed:

- (a) a Control Forms Register was not maintained by the Warehouse to record the receipt and issue of Stores Receive Notes (SRN) and other controlled forms used by the facility. In addition, SRNs were not used sequentially and a number of books were being used simultaneously, as a result it could not be determined if proper control was exercised over the issue and use of these books;

- (b) all donations received during the year were not recorded in the Donation Register, as a result, it could not be determined whether all donations received were properly brought to account and distributed to the facility to which they were intended;
- (c) a list of four hundred and thirty-nine expired items was generated from the Management Accounting Computerized Software (MACS) system as at 23 July 2015. However, the value of the expired items could not be determined, due to the absence of pricing information from MMU. Physical checks carried out in July 2015, revealed that ten of the items had differences when compared to the expired listing provided by MMU. It was also, observed that twenty-five expired items physically verified were not reflected on the expired items listing. As a result, reliance could not be place on the accuracy and validity of the listing of expired drugs provided for verification;
- (d) in accordance with MMU Standard Operating Procedures No. S012 GUY, which relates to the destruction of expired damaged/rejected stock, it states that “the lead shall prepare triplicate copies of a Destruction List of the products to be destroyed. The list should state clearly the generic name, dosage form, batch number, strength, pack size, quantity, manufacturer and market value of the product.” However, the listing did not reflect the pack size, the manufacturer, market value and the signatures of authorised personnel. Further, one hundred and seventy-seven items were destroyed on 13 March 2015; however, the value of the items could not be determined, due to the absence of price for the items on the listing;
- (e) Bin Cards and Stock Ledgers were not updated to reflect the current balances of stocks on hand with some items not updated since 2012 and 2013; and
- (f) expired drugs are required to be taken off the shelves and be quarantined immediately upon recognition. However, it was observed that the following expired items were still on the shelves at the time of verification.

Item	Batch Number	Expiry Date	Quantity
Vitamin	75FG1513	17/7/2015	2,355
Ferrous	TEC401/12L05	30/6/2015	679
Ferrous	TEC401/12L06	30/6/2015	997
Ferrous	TEC401/12L07	30/6/2015	111
Levothyroxine	ND788	30/6/2015	1107
Total			5,249

Ministry’s Response: The Head of Budget Agency has indicated that action is being taken to have all the matters raised in the foregoing two paragraphs, addressed accordingly.

Recommendation: The Audit Office recommends that the Ministry should ensure that there is compliance with the Stores and Food and Drugs Regulations for the removal, accounting, storage, security and destruction of expired items and that all relevant records are kept and properly maintained. (2014/214)

401. Verification exercises were also conducted at New GPC Ruimveldt Offsite during the month of August 2015 and the following were observed:

- (a) according to the listing provided by MMU at Diamond, one hundred and sixty-four items of drugs and medical supplies consisting of a total quantity of 11,575,165 units procured from the New GPC were being stored at GPC Ruimveldt Offsite until they are requested by MMU. However, the list provided did not have the value of the items in stock and physical checks conducted revealed that forty-three items on the list could not be located. As a result, all items listed could not be properly accounted for at GPC Ruimveldt Offsite; and
- (b) it was observed that sixteen types of drugs and medical supplies consisting of quantities of 5,776,794 units stored at the Offsite were expired and eleven types consisting of quantities of 44,434 units will be expired on 31 August 2015.

Ministry's Response: The Head of Budget Agency has indicated that (a) a record of the cost of the items is not kept since this does not inform the distribution system, and (b) staff constraints affect the efficient removal and destruction of expired drugs.

Recommendation: The Audit Office recommends that the Ministry should ensure that there is compliance with the Stores and Food and Drugs Regulations for the removal, accounting, storage, security and destruction of expired items. (2014/215)

Accounting for Expenditure – Linden Hospital Complex

402. During 2014, the Ministry of Health transferred to the Linden Hospital Complex amounts totalling \$261.129M 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. The Linden Hospital Complex was approved by Cabinet Decision dated 23 July 2013 to function as a board during the period 1 July 2013 to 30 June 2014. However, there was no evidence to show that a new Board was reconstituted at the end of the life of the previous Board. The following was also evident:

- (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.

Ministry's Response: The Head of Budget Agency explained that the Linden Hospital Complex is an Activity and receives funding under Programme 474, Regional and Clinical Services and was approved by Cabinet to function as a board during the period 1 July 2013 to 30 June 2014.

Recommendation: The Audit Office again recommends that the Ministry take affirmative action to discuss this matter with the 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. (2014/216)

403. In addition, during the year under review, audit checks carried out at the Linden Hospital Complex revealed the following discrepancies:

- (a) an examination of payroll and other related documents at the Linden Hospital Complex revealed that pay change directives for the termination of employment in respect of two employees were forwarded late to the Central Accounting Unit of the Hospital. As a result, the two employees were overpaid salaries totalling \$42,601;
- (b) circularised instructions require that historical records and log books be kept for each vehicle/equipment owned and/or operated by the Hospital to record the cost of maintenance and other pertinent information. However in 2014, the Hospital did not adhere to this requirement, since log books for six serviceable vehicles were not properly maintained. Examination of the vehicle log books revealed that they were not maintained as per vehicles, but as per driver, since one driver is not assigned full time for a particular vehicle. As a result, the cost incurred for the operation of each vehicle could not be easily determined;
- (c) in addition, the Hospital did not maintain historical records for its vehicles. As a result, it could not be determined whether the vehicles were operating economically; and
- (d) a physical verification of drugs conducted in July 2015, revealed that the Hospital had no expired drugs on hand. It was explained that a quantity of expired drugs was destroyed during July 2015. However, a register to record expired drugs were not presented, neither were certificates of destruction to substantiate the amount of drugs destroyed.

Ministry's Response: The Head of Budget Agency has indicated that (a) the overpayment of salaries was acknowledged, (b) and (c) action is now being taken to have log books and historical records kept and properly maintained for each vehicle and (d) whenever the certificates are available they will be presented for audit examination.

Recommendation: The Audit Office recommends that action be taken to recover the salaries overpaid and put systems in place to ensure that all records are maintained as required by the Stores Regulation of 1993 and present all outstanding documentation for audit examination. (2014/217)

Account Area - Utility Charges

404. According to the Appropriation Accounts, amounts totalling \$201.304M were expended on utility charges for the period under review. Examination of the Utility Registers revealed differences when compared to the Appropriation Accounts and IFMAS statements. See details in the table below:

Description	Amount as per App. A/C \$'000	Amount as per Register \$'000	Difference \$'000
Telephone Charges	39,682	36,200	3,481
Electricity Charges	136,663	126,223	10,439
Water Charges	24,959	21,998	2,961
Total	201,304	184,421	16,881

405. In addition, a list containing one hundred and seventy-eight telephone numbers were presented for the period under review. However, examination of the telephone register revealed that thirteen telephone numbers were not recorded therein. Also, pertinent information such as date of payment, amount paid, location of telephone, supervisory checks and accumulated balances were not included in the register. Alternative checks could not have been done to verify the amounts stated in the register, since the Ministry disposed of the detailed attachments for the bills. An overseas calls telephone register was also not maintained.

Ministry's Response: The Head of Budget Agency has indicated that reconciliation is currently being done to identify the differences and that the Registers will be updated to reflect the relevant information.

Recommendation: The Audit Office recommends that the Ministry take immediate steps to have the registers properly maintained and updated to show the actual amount expended. (2014/218)

Account Area – other

406. For the period under review, an amount of \$196.654M was expended to facilitate medical treatment, airfare, rental, shipping, meals, etc. Included in the amount of \$196.654M are amounts totalling \$144.186M, which represents payments for four hundred and ninety-eight private individuals and seven Government Officials who underwent medical treatment. The total cost for the private individuals was \$98.864M, while the cost in respect of the Government Officials was \$45.322M. Nevertheless, relevant approvals for expenditure were presented for audit examination.

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

Recommendation: The Audit Office recommends that the Ministry formulate a policy with respect to the amount of medical help that should be granted to individual patients. (2014/219)

Stores and Other Public Property

407. As shown in the table below, validation exercises were carried out on a sample of two hundred and thirty-seven items of stock, including pharmaceutical and other medical supplies, stationery, dietary, electrical and janitorial items. Overall, shortages were identified in 26% of the instances examined, while overage was 14%. The respective values of the shortages and excesses identified could not be readily determined.

Location of Store	Items Checked	Shortage	Overage
Kingston Bond	39	27	12
Lodge Health Center	20	1	2
Diamond MMU Bond	56	12	10
Linden Hospital Pharmacy	48	0	1
Linden Hospital Stores	39	3	0
New GPC Offsite	35	19	9
Total	237	62	34

Ministry's Response: The Head of Budget Agency has indicated that some of these facilities are the responsibilities of the Regions; nevertheless the Ministry would ensure that their records are updated to reflect all receipts and issues.

Recommendation: The Audit Office recommends that the Ministry ensures that the records at these facilities are reconciled in order to identify and account for the differences. (2014/220)

Capital Expenditure

408. According to the Appropriation Act of 2014, no moneys were allocated under Programme 474-Regional and Clinical Services for the period under review. However, approval was given for the restorations of the budget cuts in the sum of \$426.917M vide Cabinet Decision dated 10 November 2014. A Contingency Fund Advance in the sum of \$400.275M was received, giving a total of \$827.192M allocated to the Ministry for Regional and Clinical Services for the period under review.

Account Area - Buildings

409. Approval was given for the restoration of the budget cuts in the sum of \$360M; vide Cabinet Decision dated 10 November 2014. According to the Capital Profile under Regional and Clinical Services the sum of \$360M was budgeted for payment of retention, completion of Kwakwani Hospital, Port Kaituma District Hospital Complex and Acute Care Facility at Fort Canje, construction of nurses' hostel at Kwakwani, upgrading of Linden Hospital Complex and provision for maternity waiting home at Bartica Hospital. In addition, a Contingency Fund Advance in the sum of \$400.275M was approved, revising the allocation to \$760.275M. In relation to the Contingency Fund Advance in the sum of \$400.275M, the full amount was paid for the settlement of court judgement No. 2014-PU-DEM-CIV-CU-905, which emanated from a contract awarded in 2007 by the Health Sector Development Unit through IDB Loan No. 1548/SF-GY, for the construction of the Georgetown Public Hospital Corporation inpatient facility that was managed by the Health Sector Development Unit.

Ministry's Response: The Head of Budget Agency has indicated that there were inadequate funds available under the loan programme to pay the last two valuations on the GPHC inpatient facility project. An approach was made to Cabinet for Government of Guyana funds to make these payments, however this was not realised and the contractor sought and obtained redress in the courts. As such, a Contingency Fund Advance was sought to pay the contractor.

410. The contract for the renovation of Doctor's Quarters at Block 'A' Richmond Hall, Linden was awarded by the National Procurement and Tender Administration Board in the sum of \$19.311M. As at 31 December 2014, the sum of \$17.981M was paid to the contractor. However, physical verification of the works conducted in August 2015 revealed that amounts totalling \$1.781M were overpaid to the contractor, as shown below:

Item	Description	Unit	Paid	Actual	Diff.	Rate \$	Total \$
	<u>Sliding windows</u>						
K	3'-0" w x 4' -8" high overall size; comprising two panels.	nr	24	15	9	3,200	28,800
L	3'-0" w x 4' -6" high overall size; comprising two panels.	nr	3	0	3	40,550	121,650
M	2'-6" w x 1' -4" high overall size; comprising 1 nr. Casement.	nr	4	0	4	12,000	48,000
	<u>Sash windows</u>						
N	3'-0" w x 4' -8" high overall size.	nr	18	0	18	45,500	819,000
O	3'-0" w x 4' -6" high overall size.	nr	3	0	3	32,000	96,000
	<u>Transome Windows</u>						
P	3'-0" w x 4' -0" high overall size.	nr	3	0	3	30,000	90,000
Q	2'-0" w x 4' -0" high overall size.	nr	9	0	9	2,100	18,900
	<u>Aluminium Louvre</u>						
R	3'-0" w x 2' -6" high overall size.	nr	24	3	21	18,000	378,000
	<u>Inflexible tiles</u>						
H	Ceramic tiles to BS 6431; ¼" wide joints; units fixed with water proof adhesive; grouting joints with unsand grout (white cement) and flush pointing; internally.						
	<u>6"x6"x ¼" thick units to wall or risers</u>						
I	Over 3" but not exceeding 6" wide.	yd	30	0	30	1,400	42,000
	Over 6" but not exceeding 9" wide.	yd	12	0	12	1,800	21,600
	Over 9" but not exceeding 12" wide.	yd	10	0	10	2,000	20,000
	Over 12" wide.	sq.yd	30	0	30	2,000	60,000
	PVC lining to bed area and eaves screwed to 1"x3" SW laths; 10" wide closely fitted at level as directed.						
	Over 2'-0 wide; horizontal.	sq.yd	405	360	45	820	36,900
Total							1,780,850

Ministry's Response: The Head of Budget Agency has indicated that the valuation from which the comparison was made is an interim valuation and was corrected in the final valuation.

Recommendation: The Audit Office recommends that the Ministry submit a copy of the final valuation so that a recheck could be made to determine whether overpayments were indeed made on the contract. (2014/221)

Other

411. A perusal of the Ministry's status of the implementation of recommendations made in the 2013 Auditor General's Report revealed that the Ministry only took action on six or 38% of the recommendations in the 2013 Audit Report as shown below:

No. of Recommendations in 2013 Audit Report	No. of Recommendations fully implemented	No. of Recommendations partially implemented	No. of Recommendations Not implemented
16	1	5	10
2013 Audit Report Paragraph No.	Para. 290	Para. 281, 284, 285, 288 & 291	

Ministry's Response: The Head of Budget Agency has indicated that action is being taken to have the Auditor General's recommendations implemented.

Recommendation: The Audit Office recommends that the Head of Budget Agency take necessary action to have these recommendations implemented, earliest, as it allows the Ministry to manage its affairs in a more efficient manner. (2014/222)

AGENCY 48
MINISTRY OF LABOUR, HUMAN SERVICES AND SOCIAL SECURITY

Prior year matters, which have not been resolved

Current Expenditure

412. The Ministry is still to put mechanism in place in relation to the operation of the Old Age Pension programme. As was reported in the 2013 audit report, although the database was up dated, this was not done on a regular basis. The Ministry continued to depend on the General Registrar's Office for the death return reports which is submitted every three to four months in a disaggregated form.

Ministry's Response: The Head of Budget Agency explained that the General Registrar's Office and the General Issue sheet are still the only facilities available to facilitate the cleansing of the Old Age Pension Database.

Recommendation: The Audit Office again recommends that the Ministry take urgent action to ensure that the database is updated in a timely manner. (2014/223)

Capital Expenditure

413. 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 \$126,000 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, it was noted that the Head of Budget Agency had written the Solicitor General on this matter on 28 February 2014 and reminders was sent on 8 September 2014 and 16 September 2015.

Ministry's Response: The Head of Budget Agency explained that reminders were sent to the Solicitor General on this matter.

Recommendation: The Audit Office recommends that the Head of Budget Agency pursue the matter with the Solicitor General. (2014/224)

Current year matters with recommendations for improvement in the existing system

Current Expenditure

414. The Audit Office sought to obtain the number of pensioners as at 31 December 2014, but the requisite information and documentation to validate same was not provided. In addition, a comprehensive distribution list was not presented for audit. In the circumstance the Audit Office was unable to accurately determine the number of pensioners and number of books distributed during 2014.

Ministry's Response: The Head of Budget Agency explained that the information will be provided to the Audit Office.

Recommendation: The Audit Office again recommends that the Ministry ensures that in keeping with existing legislations requisite information is made available for audit. (2014/225)

415. A physical count of books for 2014 on hand at the Stores revealed that there were two thousand, six hundred Old Age Pension books and 2,000 Public Assistance Books on hand in August 2015. In addition, there were a large number of unused Old Age Pension and Public Assistance books in respect of the years 2006 -2013, and four rolls of unused stickers in respect of 2013 in the Stores. However, in view of the fact that they were in a deplorable condition and could not be physically counted, the actual number of books could not be determined.

Ministry's Response: The Head of Budget Agency explained that the Ministry has commenced the implementation/introduction of the Control Forms Register at the Stores, Assistant Chief Probation and Social Services Officer's Office and all District Offices.

Recommendation: The Audit Office again recommends that the Ministry ensures that there is full compliance with existing Regulations. (2014/226)

416. The system of operations require the Assistant Chief Probation & Social Security Officer to request and uplift the books and stickers (Old Age Pension and Public Assistance) from the Stores, enter them into a Control Forms Register and upon requests issue to the respective Social Services Officers. Examination of the Control Forms Register revealed the following:

- the number of books received from the Stores was not recorded;
- the balance of books on hand at any given time was not recorded;
- the requisition numbers were not recorded;
- on 17 June 2014, one hundred and twenty (120) Public Assistance books numbered 11331 to 11450 were recorded as issued to Assistant Chief Probation & Social Security Officer and a note was made on the opposite page indicating that twenty five (25) books numbered 11426 to 11450 were issued to Linden. Details of the remaining ninety five (95) was not seen;
- a total of one hundred and twenty five Old Age Pension and Public Assistance books numbered 0001 – 0125 was recorded as specimen;
- according to the Control Forms Register the books were not issued in sequential order;
- instances were observed where the date, name of officer, signatures of the receiving officers, district, amount and issuing officer were not seen in the register; and
- there were several other discrepancies with the information recorded in the Control Forms Register and as such reliance could not have been placed on the record.

Ministry's Response: The Head of Budget Agency explained that the Ministry has commenced the implementation/introduction of the Control Forms Register at the Stores, Assistant Chief Probation and Social Services Officer's Office and all District Offices.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that there is full compliance with existing regulations at all times. (2014/227)

Other Matters

Imprest Bank Account № 3191 (Old Age Pension and Public Assistance Programme) Reconciliation of Account Status at 31 December 2014

417. 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 2014, according to its cash book, is illustrated in the table below:

Description	Amount \$'000
Cash at Bank	4,697
Cash in Hand	0
Vouchers at Acct. General 2013	1,177
Vouchers at Acct. General 2014	135,321
Vouchers to process	85,853
Vouchers to enter	0
Adv O/S	1,116
Health Sector Dev. Unit	67,529
GPOC	544,307
Total	840,000

418. The amount of \$67.529M reflected under the Health Sector Development Unit was reimbursed via cheque number 05-588755 dated 21 January, 2015 by the Ministry of Finance after Cabinet endorsed the recommendation of the Cabinet Sub-Committee to have the said amount refunded by the Ministry of Finance.

419. According to the cash book summary, the sum of \$544.307M shown as Guyana Post Office Corporation (GPOC) indicated that the GPOC was indebted to the Ministry in the said sum. It should be noted, that examination of the reconciliation statement from the GPOC for December, 2014 revealed that the Corporation was indebted to the Ministry in the sum of \$32.711M as at 31 December 2014. Included in the amount of \$544.307M is the sum of \$156.246M which is shown as an unreconciled amount and the sum of \$990,000 which is shown as fraudulent coupons.

Ministry's Response: The Head of Budget Agency explained that the Ministry is currently conducting a reconciliation exercise regarding the unreconciled amount of \$156.246M.

Recommendation: The Audit Office recommends that the Head of Budget Agency submit the results of the reconciliation for audit scrutiny. (2014/228)

420. Supporting documentation in relation to vouchers at Accountant General's Department for 2013 in the sum of \$1.177M were not presented for audit verification. As a result, the amount could not have been verified.

Ministry's Response: The Head of Budget Agency explained that the cheques are at the Accountant General's Department and is not being released because the payment vouchers cannot be located.

Recommendation: The Audit Office recommends that the Head of Budget Agency pursue the matter with the Accountant General. (2014/229)

AGENCY 51
MINISTRY OF HOME AFFAIRS

Prior year matters, which have not been resolved

Current Expenditure

421. A total of forty-five transactions were examined in 2009 in relation to pay change directives for new entrants, resignation, retirement, dismissal and transfer for three of the five accounting areas. Of these, there were five instances where such directives were forwarded late to the Central Accounting Unit of the Ministry, resulting in overpaid salaries totalling \$604,020 to six employees. The Ministry was successful in curtailing overpayment of salaries and has been successful in recovering \$374,899 from four employees during the year 2012 and 2013. However, with the death of the other two in September 2009 and July 2010 to whom salaries totalling \$347,833 were overpaid, forestalled the recovery of the sum. In this regard, the Ministry of Finance was asked on 12 February 2015 to approve the write-off of that amount.

Ministry's Response: The Head of Budget Agency indicated that the Ministry wrote the Finance Secretary requesting that the sum of \$347,833 which was owed by the two officers who are now deceased be written off. The Ministry is still awaiting a response.

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. (2014/230)

Capital Expenditure

422. The Ministry was unable to finalise the 2005 matters concerning payments made to acquire two stallions which had a total value of \$1.022M. Although the Registrar of the Supreme Court were engaged, the attempts have proved futile. The supplier was criminally charged and the sum of \$50,000 was recovered. However, the supplier subsequently died on 6 June 2011, thus a letter was written to the Ministry of Finance on 1 October 2013 requesting the outstanding balance of \$971,800 to be written off. The Ministry is still awaiting a response.

Ministry's Response: The Head of Budget Agency indicated that the Ministry is still awaiting a response from the Finance Secretary to have this sum of \$971,800 written off since the supplier is now deceased.

Recommendation: The Audit Office once again recommends that the Ministry pursue this matter with the relevant authorities to have it cleared. (2014/231)

423. The National Procurement and Tender Administration Board (NPTAB) awarded the contract for the construction of the New Capital Dormitory at the Georgetown Prisons to the lowest bidder in the sum of \$24.654M in 2007. However; the contract was terminated on 31 October 2008 after amounts totalling \$21.423M were paid to the contractor. The reason for the termination of the contract was stated as extreme lack of diligence on the part of the contractor. An assessment of the completed works revealed that the contractor was overpaid \$10.410M. In this regard, the Ministry levied on a Performance Bond of \$12.237M, which was held with the now defunct insurance firm Colonial Life General Company Limited (CLICO). However, the Performance Bond Agreement had expired on 7 June 2009. On 17 January 2011 the Ministry was able to recover the sum of \$7.008M from the proceeds of the \$12.237M Bond and the balance on the overpaid sum of \$3.402M was sought. Evidence was seen where the Ministry wrote the Ministry of Legal Affairs seeking assistance and advice for the institution of legal proceedings against the contractor. A reminder was sent to the Ministry of Legal Affairs on 12 February 2015 in an effort to conclude this matter.

Ministry's Response: The Head of Budget Agency explained that the matter was addressed in the High Court and the Ministry is now awaiting a response from the Ministry of Legal Affairs.

Recommendation: The Audit Office once again recommends that the Ministry pursue this matter with the relevant authorities to have it cleared. (2014/232)

424. 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 in 2010 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, and the contractor has accepted liability. At the time of writing in July 2015, the Ministry had recovered \$50,000 from the contractor leaving an amount of \$3.454M still to be recovered. A letter was also written to the Ministry of Legal Affairs on 11 February 2015 for legal advice in recovering the amount. However, on 2 July 2015 the contractor wrote the Ministry accepting the overpayment and gave commitment that the sum overpaid would be repaid soon.

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 met with the contractor and discuss the terms of repayment and is now awaiting a response from the contractor.

Recommendation: The Audit Office once again recommends that the Ministry continue to pursue this matter in an effort to recover the overpayment. (2014/233)

425. The contract for the rehabilitation of Kamarang Police Station was awarded in 2010 in the sum of \$3.348M and during that year amounts totalling \$2.391M were paid on certified works. A subsequent payment of \$697,150 in the year 2012 increased disbursements under the contract to \$3.088M. An inspection of the works in that year revealed that a total overpayment of \$1.273M had occurred as a result of twenty discrepancies in measured works, where payments amounted to \$1.772M and actual works were valued at \$58,600. The Ministry was able to clear to the satisfaction of Audit Office an amount of \$272,750, leaving a balance of \$1M to be recovered. In that regard, a letter was written by the contractor stating that the outstanding balance owed by him be settled by the Guyana Defence Force. On 24 July 2015, the Accounting Officer of the Guyana Defence Force wrote the Ministry indicating that the sum owing would be repaid when liability is approved from the Ministry of Finance. However, as at August 2015 the sum overpaid was not recovered.

Ministry's Response: The Head of Budget Agency explained that the contractor and the consultant have acknowledged the overpayment and the contractor have formally indicated that this sum would be repaid from monies owing to him by the Guyana Defence Force (GDF). The GDF has acknowledged that payments to the contractor were outstanding and the Ministry formally wrote the GDF on this matter and is awaiting a response.

Recommendation: The Audit Office again recommends that the Ministry make every effort to recover the overpayments and put systems in place to avoid future overpayment to contractors. (2014/234)

426. Amounts totalling \$63.437M were expended on fingerprint, ballistic, photographic, handwriting, communication, narcotics and anti-piracy equipment for the year 2013. However, only equipment valued at \$12.085M was received at the time of reporting in September 2014. The Ministry subsequently received equipment valued \$18.726M later in 2014, whilst in 2015; equipment to the value of \$15.024M was delivered, leaving a Military Computerised Road and an Explosive/Weapon Detector Dog valued at \$17.605M still to be delivered. In my 2013 report, the Ministry gave its commitment that the undelivered items would be delivered by 30 September and the end of October 2014. However, to date these items were not delivered.

Ministry's Response: The Head of Budget Agency indicated that the Radio and Dog will be delivered by the last quarter of 2015.

Recommendation: The Audit Office once again recommends that the Ministry ensures the supplier fulfils his contractual obligations, failing which penalties should be instituted. (2014/235)

Current year matters with recommendation for improvement in the existing system

Capital Expenditure

427. Capital items valued at \$78.271M purchased under the various accounting areas during the year 2014 were not delivered at the time of reporting in September 2015, as shown below:

Accounting Area	Programme	Description	Qty	Value \$'000
Community Policing Group Equipment	1 - Secretarial	Double cab pickup	8	31,840
	2 - Police	VHF handheld radio	30	2,835
		55-90 battery saver	30	649
Land transportation	2 - Police	40 HP outboard engine	2	4,000
		90 Hp outboard engine	4	10,000
		Double cab pickup	1	4,750
		Crash truck	1	6,050
Other Equipment	3 - Prison	Gas rangers	2	616
		Double deck gas stove	1	2,122
		Rice cooker	1	5,053
		Washer	1	3,771
		Dryer	1	3,771
		Tools and Equipment	5 - Fire	Air Compressor
Jaw of Life	1	690		
Total				78,271

Ministry's Response: The Head of Budget Agency indicated that the outstanding equipment will be delivered by the last quarter of 2015.

Recommendation: The Audit Office once again recommends that the Ministry ensures the supplier fulfils his contractual obligations, failing which penalties should be instituted. (2014/236)

Account Area - Equipment - Police

428. The sum of \$218M was budgeted for the procurement of arms and ammunition, fingerprint, ballistic, photographic, handwriting, communication, narcotics, traffic and musical equipment for the year under review. A Contingency Fund Advance of \$16.30M was received to facilitate equipping of a Floating Mobile Unit, giving a revised allocation of \$234.30M. As at 31 December 2014, the entire amount was expended.

429. Included in the sum of \$234.300M were amounts totalling \$16.300M, which were paid over to the Guyana Defence Force to acquire equipment to furnish a floating vessel. The amount was deposited into the Force's Bank account at a Commercial Bank. As at 31 December 2014, the amount was not utilised and it should have been refunded to the Ministry. As a result, the Appropriation Account would have been overstated by the said amount as at 31 December 2014. Further, during 2015, amounts totalling \$12.715M were utilised by GDF for the purchase of beds, mattresses, air conditioning units, television etc. while the remaining amount of \$3.585M was committed to be expended on modifying the interior of the vessel.

Ministry's Response: The Head of Budget Agency indicated that the amount was already committed to the furnishing of the floating vessel.

Recommendation: The Audit Office recommends that the Ministry comply with the requirements of the FMA Act with regards to unspent balances and ensure that the Defence Force fulfils its obligations with regards to the furnishing of the vessel. (2014/237)

Stores and Other Public Property

430. Physical inspections conducted at the Stores of the Ministry and its Departments revealed that the Ministry had not adhered to the requirements of the Stores Regulations 1993 in that:

Mazaruni, Lusignan, Timehri and Camp Street Prisons

- a) a Master Inventory was not maintained for the assets purchased during the year;
- b) Bin Cards were not maintained by the Storekeeper for the receipt and issue of goods;
- c) serviceable and unserviceable Stores were not stored separately;
- d) Internal Stores Requisition books and the Stores Ledger were kept by the Storekeeper;
- e) Gift Register was not maintained and the Secretary to the Treasury was not furnished with information on gifts received; and
- f) with the exception of Mazaruni Prisons, differences were observed between the Stock Ledger balances and physical counts.

Ministry's Response: The Head of Budget Agency has indicated that corrective action would be taken immediately.

Recommendation: The Audit Office recommends that the Ministry take immediate steps to ensure full compliance with the Store Regulations 1993. (2014/238)

AGENCY 51
MINISTRY OF HOME AFFAIRS

Programme 2 – Guyana Police Force

Prior year matters, which have not been resolved

Current Expenditure

431. The Guyana Police Force is still to recover outstanding amounts of \$2.307M, which was over-paid to employees of the Force for the years 2010, 2011 to 2012. The process of recovering the overpaid amount were exceedingly slow, even though there was evidence of efforts being made to recover the amounts. To date, \$425,587 was recovered for the years 2012 and 2013 and \$25,826 in 2014.

Police Force's Response: The Finance Officer explained that the Force is making every effort to recover the outstanding monies from the ranks.

Recommendation: The Audit Office recommends that the Guyana Police Force take the necessary follow-up action to recover the overpayments. (2014/239)

432. Circularised instructions require that log books and historical records be kept for each vehicle owned and/or operated by the Guyana Police Force (GPF) to record the cost of maintenance and other pertinent information. In 2013, the Force had a fleet of 466 vehicles, however, in 2014, 19 vehicles were added to the fleet bringing the total to 485 vehicles and fourteen equipment. Audit checks revealed that 350 vehicles were serviceable and 135 unserviceable. Log books were not presented for 22 of the 350 serviceable vehicles and seven of the thirteen serviceable equipment. Similarly, in 2012 and 2013 twenty and twenty-six vehicle log books, respectively were not presented for audit examination. Details of the outstanding log books are shown in the table below:

Description of Vehicle	Log Books		
	2012	2013	2014
Motor Cycle	12	12	10
All Terrain	0	4	8
Prison Van	0	2	1
Motor Car	2	2	2
Truck/Lorry/Canter	1	2	0
Mini Bus/Motor Bus	3	0	0
Pick-up/Mini Van/Van	1	4	0
Land Rover/Cruiser/Jeep	1	0	0
Water Cannon	0	0	1
Total	20	26	22

433. In a related matter, historical records were required to be kept for 485 vehicles and fourteen equipment. At the time of writing, 418 historical records for vehicles were presented for audit verification. Historical records for sixty-seven vehicles and fourteen for equipment were not presented. Audit examination revealed that they were partially updated with details of maintenance cost. This situation existed in previous years. Given the circumstances, the Force would not be in a position to monitor the individual cost of repairs or determine whether it was economical to retain or dispose of certain vehicles.

Police Force's Response: The Finance Officer explained that efforts are ongoing to have the outstanding log books located and presented for audit inspection and is currently updating the historical records in order to have them presented for audit examination.

Recommendation: The Audit Office recommends that the Administration of the Guyana Police Force take appropriate action to ensure that log books and historical records are maintained for all motor vehicles and equipment under its control, to the extent that these conform to the requirements of the Stores Regulations and are retrieved annually and stored for audit. (2014/240)

434. A comparison was done between the fuel register and log books for a sample of four vehicles for the year 2012. A difference of 19,377 litres valued at \$4.080M between the receipts and issue of fuel was found. Similarly, in 2013, audit examination revealed a difference of 4,895 litres valued at \$1.014M for five vehicles, whilst in 2014 a difference of 17,777 litres valued at \$3.822M for ten vehicles, as shown below:

2012					
Registration №	Type	Log Book (Litres)	Register (Litres)	Difference (Litres)	Cost \$'000
PJJ 8047	Pick-Up	4,838	7,698	(2,860)	602
PJJ 5493	Motor Car	3,790	14,420	(10,630)	2,238
PHH 2085	Motor Car	4,244	5,026	(782)	165
PHH 9108	Ambulance	576	5,681	(5,105)	1,075
Total		13,448	32,825	(19,377)	4,080
2013					
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	5,338	(5,082)	(1,052)
PJJ 8049	Mini Bus	494	216	278	58
GLL 1926	Motor Van	8,541	63	8,478	1,755
PKK 881	Toyota Grande	7,050	11,398	(4,348)	(900)
Total		21,978	17,083	4,895	1,014
2014					
Registration №	Type	Log Book (Litres)	Register (Litres)	Difference (Litres)	Cost \$'000
CF996	Motor Cycle	289	466	177	38
CE360	Motor Cycle	1,225	786	(439)	(94)
CE7859	Motor Cycle	1,026	1,359	333	72
CF999	Motor Cycle	2,664	2,103	(561)	(121)
PKK1862	Mini Bus	9,083	9,807	724	156
PJJ6512	Mini Bus	10,512	12,816	2,304	495
PHH9108	Ambulance	419	1,880	1,461	314
PHH7999	Mini Bus	2,750	10,780	8,030	1,726
PHH7731	Mini Bus	8,496	10,229	1,733	373
PKK1905	Motor Car	2,495	6,510	4,015	863
Total		38,959	56,736	17,777	3,822

Police Force's Response: The Finance Officer explained that reconciliation is currently ongoing to identify the reasons for the differences.

Recommendation: The Audit Office recommends that the Guyana Police Force put measures in place to ensure stricter supervision and control over the issuing of fuel to its fleet of vehicles, machinery and equipment and submit the reconciliation and the reason for the differences for audit verification when completed. (2014/241)

435. The GPF maintained a bank account № 01620004110, into which the proceeds from bail were deposited. The account also facilitated related refunds to bailers, when the conditions for the release of bail were satisfied. This account was not reconciled for the year 2012 and has not been reconciled at the time of the 2014 audit, in July 2015. In this regard, the bank statement reflected a balance of \$133.100M as at 31 December 2014, while the cash book had a balance of \$7.037M at that date. The failure to reconcile the account resulted in the balances not being validated, together with an equal failure to determine the reason(s) for the difference between the two balances. It is once again reiterated that the failure to reconcile bank accounts could lead to the perpetration of irregularities without detection.

Police Force's Response: The Finance Officer explained that reconciliation is currently being done to ascertain the reason for this difference between the cash book and the bank statement.

Recommendation: The Audit Office again recommends that the Guyana Police Force take immediate action with a view of having the differences resolved and submit the reconciliation for audit verification when completed. (2014/242)

436. A cash survey carried out at the Leonora Police Station revealed that there was a shortage of \$7.396M from the bail, exhibits and extra duty fees collected for the period April 2013 to August 2014. The officer responsible for the collection of revenue at the station was placed on open arrest and investigations are continuing. At the time of reporting in September 2015, this Officer was interdicted from duty and placed on half pay with effect from 18 November 2014 and all Government property issued to him was returned immediately. Audit checks carried out on the payroll revealed that this officer was last paid in July 2014 and was taken off the payroll in August, 2014. Subsequent checks revealed that monies owing from August to December, 2014 were paid to this officer in January, 2015.

Police Force's Response: The rank culpable was charged and placed before the court. He has since been interdicted from duty and placed on half-pay pending the outcome of the matter. His last court appearance was on the 10 September 2015. His next appearance is scheduled for 29 October 2015.

Recommendation: The Audit Office recommends that the Force put stricter controls in place to prevent a re-occurrence. (2014/243)

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

Current Expenditure

Account Area – Goods and Services

437. The Quartermaster Stores of the Guyana Police Force was not managed in accordance with the Stores Regulations for the period under review as it relates to:-

- Section 6 (1), which states that all “Internal Stores Requisition to be filed away in date and numerical sequence, and a permanent Stores register of short received goods shall also be maintained.” However audit checks carried out on a sample of four payment vouchers for purchase of uniforms and other items of military kit totalling \$55.368M revealed that in three of the four payment vouchers, five items totalling \$13.754M were short received. Meanwhile recorded in the goods received book were thirteen items which were in excess of the quantity purchased by \$28.498M.
- Section 4(iii and iv) as it relates to “ensuring the store is kept clean, well ventilated and arranging the store in a manner that makes them easy to access and check.” Audit checks revealed that the store was not properly ventilated and items of Stores were placed in boxes and bags. Also items were not easily accessible, shelves were not labelled to properly identify items.
- Section 20 states that “the storekeeper shall only issue items of store on the strength of duly authorised Internal Stores Requisitions”. However, audit checks revealed that for the issuing of uniform and other items of military kit, such as, boots, shoes, socks, belting, buttons, name tags and ribbons, among other items, were issued upon oral requests and recorded on spreadsheets.

438. The Guyana Police Force was in breach of section 24 of the Stores Regulation which requires that “a Master and Sectional Inventory of permanent Stores are kept and are properly maintained and that quarterly physical inspections and reconciliation are carried out”. However, audit checks revealed that some sections had Sectional Inventory whilst the others are now being implemented. Further, physical inspection of items listed on the Sectional Inventory revealed that most of the items were not located in the sections as recorded on the Sectional Inventory. This state of affairs reflects the tardiness of the Force to account for the property of the Government.

Police Force’s Response: The Finance Officer explained that the unserviceable items are being disposed of to create the space necessary for proper packing and labelling and the Master Inventory is currently being updated.

Recommendation: The Audit Office recommends that the Guyana Police Force take action to ensure it complies with the Stores Regulations, especially as it relates to the maintenance of a Master and Sectional Inventory of its assets. (2014/244)

AGENCY 52
MINISTRY OF LEGAL AFFAIRS

Prior year matters which have not been resolved

Current Expenditure

439. Part II, Section 3 of Act № 4 of 2013 made provision for the Deeds Registry to be established as the Deeds and Commercial Registries Authority, a corporate body with a Governing Board. The operations of the Authority commenced from 1 May 2014. Prior to this date, funds were allocated for the Deeds Registry under the Ministry of Legal Affairs.

440. The processing of applications for Trademarks continued to be in arrears where a total of two thousand, six hundred and ninety applications were received during the period 2010 – 2013, however, only one thousand and ninety-one certificates were issued. Similarly, during the period 1 January to 31 April 2014, a total of 204 applications were received, and as at September 2015, fourteen certificates were issued.

441. A review of the performance for the years 2010 to 2013 and for the period January to April 2014, revealed that a total of 2,894 applications received only 1,105 certificates representing 38.1% 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	423	34	105	20
2011	674	489	85	57	43
2012	662	95	486	78	3
2013	772	84	683	5	0
2014(Jan-Apr)	204	14	0	0	0
Total	2,894	1,105	1,288	245	66

Ministry's Response: The Head of Budget Agency indicated that the Deeds Registry no longer falls under the Ministry of Legal Affairs, however, information received is that, this is an ongoing process and all backlog is being dealt with along with current applications.

Recommendation: The Audit Office again recommends that the Head of Budget Agency urgently addresses the processing of outstanding Trademarks so that specific companies can use legally registered names or symbols to identify products. (2014/245)

442. During the years 2010 – 2012, amounts totalling \$3.445M were outstanding in respect of rental paid by occupants of the First Federation Building, as shown below. A list of occupants of the First Federation Building which is controlled by the State Solicitor's Office was not submitted for audit examination for the years 2013 and 2014. As such, the occupancy of the building could not be determined.

Year	Amount Outstanding \$'000
2010	917
2011	1,161
2012	1,367
Total	3,445

Ministry's Response: The Ministry wishes to advise that the matter remains the same, as this continues to engage the attention of the Court.

Recommendation: The Audit Office recommends that the Ministry continue to pursue the matter in the Court. (2014/246)

443. The Ministry has still been unable to recover net salaries totalling \$276,000 and deductions totalling \$42,000 overpaid to ten officers for the years 2009 and 2012, as shown below:

Year	No of Officers Overpaid	Net Salary Overpaid \$'000	Deductions Overpaid \$'000	Total \$'000
2009	7	170	32	202
2012	3	106	10	116
Total	10	276	42	318

Ministry's Response: The Head of Budget Agency indicated that as previously reported persons overpaid are not within the Government Services as this was ascertained by the Ministry of Finance, (MISU). Last year the Public Accounts Committee did recommend that this be taken off our record as it appears to be an exercise in futility. I wish to request same as efforts have been exhausted in trying to recoup these sums.

Recommendation: The Audit Office recommends that the Ministry put systems in place to avoid such overpayments. (2014/247)

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

Current expenditure

Stores

444. The Ministry did not adhere to the requirements of Section 17 of the Stores Regulations 1993, in that Goods Received Notes were not prepared and attached to payment vouchers. Stock Ledgers were also not updated with purchases made during the period under review. Thus items purchased could not be verified to Stores records.

Ministry's Response: The Ministry acknowledges that the Stores was not in keeping with the requirements of Section 17 of the Stores Regulations 1993, but has since put system in place to adhere to the regulations and Stock Ledgers are now updated.

Recommendation: The Audit Office recommends that the Ministry adhere strictly to the requirements of the Stores Regulations at all times. (2014/248)

AGENCY 53
GUYANA DEFENCE FORCE

Prior year matters, which have not been resolved.

Current Expenditure

445. 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, there were nine cheque orders totalling \$3.626M, which remained outstanding for 2013. Similarly for 2014, there were one hundred and thirty-six cheque orders totalling \$90.217M which remained outstanding as at September 2015.

Defence Force's Response: The Head of Budget Agency indicated that for the year 2013, forty-four cheque orders were cleared amounting to \$50.686M and that this process is continuing. For the outstanding cheque orders for 2014, the Head of Budget Agency explained that the Sub Treasury's Department records and that of GDF Finance Department are not reconciled therefore the true position of outstanding cheque orders cannot be determined. The reconciliation exercise is ongoing.

Recommendation: The Audit Office again recommends that the Defence Force continue the process of having these cheque orders cleared and liaise with the Sub Treasury Department to reconcile the cheque order registers more often. (2014/249)

446. 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 the years 2011 to 2013 salaries totalling \$677,224 were overpaid while amounts totalling \$259,034 in respect of deductions were not recovered from the respective agencies.

Year	Overpayment		
	Net salaries \$	Deduction \$	Total \$
2011-2012	424,267	188,448	612,715
2013	252,957	70,586	323,543
Total	677,224	259,034	936,258

Defence Force's Response: The Head of Budget Agency indicated that efforts were made to recover the salaries overpaid. Letters were written to four individuals who were overpaid but no money has so far been recovered.

Recommendation: The Audit Office recommends that the Defence Force continue to pursue the matter with a view to recovering the overpayments. (2014/250)

447. The contract for 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. Physical measurements that were taken on site revealed that the quantities for some of the items were over measured, resulting in overpayments totalling \$216,250 made to the contractor. This overpayment has not been recovered to date.

Defence Force's Response: The Head of Budget Agency indicated that the contractor is now deceased and because of this no one can be found obligated to assume responsibility for the liabilities owed to clients: therefore the Guyana Defence Force is unable to recoup the amount paid.

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 and to write the Finance Secretary to have the amount written off since the contractor has died. (2014/251)

Capital Expenditure

448. The Force has not recovered an overpayment of \$4.582M from the contractor for work done on the Second Infantry Administration building at Camp Soweyo. A physical verification exercise conducted on 18 August 2011 had revealed that although the building was incomplete and the measured works were valued at \$11.462M, the contractor was paid the full contract sum of \$16.044M, thus resulting in the above overpayment of \$4.582M.

449. While the building remains incomplete, and the Head of Budget Agency response to 2011 report stated that, “The shading device will no longer be erected since it was no longer required”. Notwithstanding this, the overpayment of \$3.036M based on the valuation of works done in August 2013, remained outstanding.

Defence Force's Response: The Head of Budget Agency explained that works were undertaken subsequent to August 2011 which would have eroded this amount by \$1.274M and, in specific reference to the sun shading device costing \$1.578M, this was not done since the GDF felt it was no longer required, however, the contractor claimed that the monies were used for other works.

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. (2014/252)

450. The contract for the repairs to the auditorium, Base Camp Ayanganna – Georgetown was awarded by the National Procurement and Tender Administration Board (NPTAB) to the third lowest of six bidders in the sum of \$3.862M and as at 31 December 2013; amounts totalling \$3.849M were paid to the contractor. Physical measurements that were taken on site revealed that the quantities for two items paid under this contract were in fact over measured, namely, items 2.1 (6 gauge roof sheeting) and 2.25 (2”x 6” floor joist). This resulted in an overpayment in the sum of \$249,540.

Defence Force’s Response: Head of Budget Agency indicated that the contractor was contacted and has indicated that the sum will be paid by the end of October 2015.

Recommendation: The Audit Office recommends that the Defence Force make every effort to recover the sum overpaid, while implementing stricter controls over the supervision and certification of works. (2014/253)

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

Current Expenditure

451. The Guyana Defence Force has still not taken the necessary steps to have all of its employees registered with the National Insurance Scheme. In 2014, there were thirty-three employees who were not registered with the National Insurance Scheme and one hundred and forty-six with temporary numbers. It should be emphasised that registration with the Scheme has implications for Social Security and other benefits.

Defence Force’s Response: The Head of Budget Agency indicated prior to the Audit Report the Finance Department of the GDF had identified same and is working to get all members of the force compliant. So far, twelve employees have received NIS numbers. The GDF remains committed to getting its members compliant and will continue to work towards that end in ensuring that the remaining one hundred and thirty four receive NIS numbers.

Recommendation: The Audit Office recommends that the Defence Force expedite this process. (2014/254)

452. The Guyana Defence Force has still not taken the necessary steps to have all of its employees registered with the Guyana Revenue Authority. In 2014, there were three hundred and thirty-nine employees who were without Tax Identification Number.

Defence Force’s Response: The Head of Budget Agency explained that recently the GDF concluded a reconciliation exercise to ensure that all the members of the force have Tin numbers. To that end there is an ongoing process of having the information entered in the IFMAS System at the Ministry of Finance.

Recommendation: The Audit Office recommends that the Defence Force expedite this process. (2014/255)

453. An examination of salaries records revealed that during the period under review forty-two employees of the Force were paid in the form of cash. This is in contravention of Accountant General's circular dated 29 September 2003 which stated that "with the full implementation of the new system (IFMAS), a phased approach will be taken to have all employees currently being paid in cash to move over to direct bank deposit".

Defence Force's Response: The Head of Budget Agency has indicated that the Guyana Defence Force has an ongoing exercise to ensure that all employees have a bank account number in order for their salary to be paid through the bank. Further, there are several employees in remote locations where there are no banking facilities.

Recommendation: The Audit Office recommends that the Defence Force aside from those officers in remote locations, put measures in place to have salaries paid through the bank since there are also security issues involved with the payment of cash. (2014/256)

Account Area - Goods & Services

454. Amounts totalling \$3.275 billion were expended under this account area. Included in the sum were amounts totalling \$520.483M, which were expended on Fuel and Lubricants. A total of one hundred and fifty-three vehicles were owned and controlled by the Force of which one hundred and three were serviceable, three sold and forty-seven unserviceable. During the period under review, log books were not presented for fifty out of the one hundred and three serviceable vehicles for which log books were required to be maintained. As a result, we were unable to determine whether:

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

Defence Force's Response: The Head of Budget Agency indicated that some of those vehicles were unserviceable during the period under review and were made serviceable for the current year 2015. They are also the Chief of Staff and other Senior Officers Staff vehicles which normally collect fuel direct from the gas station. They are instances as well where vehicles and equipment at interior locations and bases do not return their log books and Internal Stores Requisitions.

Recommendation: The Audit Office recommends that the Defence Force ensure that all logs books are returned to base at the close of the year and that historical record are kept for each vehicle. (2014/257)

Account Area – Maintenance

455. The sum of \$505M was approved for expenditure under this account area and amounts totalling \$504.887M were expended. Included in this amount is the sum of \$2.618M that was expended under line item 6253 – Maintenance of Drainage & Irrigation for the repairs to concrete drains at auditorium, Base Camp Ayanganna for which a contract in the sum of \$2.621M was awarded. Physical measurements that were taken on site revealed that the quantities for some of the items paid under this contract were in fact over measured. This resulted in an overpayment in the sum of \$1.577M as shown below. The Force subsequently explained that the amount identified below in the overpayment was used in the capping of the basketball court in base Camp Ayanganna Compound. However, no variation order or approval was seen to include the capping of the basketball Court in this contract which was to repair concrete drains at the auditorium.

Item	Description	Qty Paid	Qty Found	Unit	Diff.	Rate	Amount Overpaid G\$
2.5	Damp Proof Membrane Provide and place plastic damp proof membrane	360	100	sq.yd	260	225	58,500
2.6	Reinforcement Provide and place BRC #65 mesh fabric reinforcement	360	100	sq.yd	260	1,800	468,000
2.8	Concrete Works Ditto 4” thick RC base	46	11	cu.yd	35	30,000	1,050,000
Total							1,576,500

Defence Force’s Response: The amounts identified in the overpayment were used in the capping of the Basketball Court in base Camp Ayanganna Compound.

Recommendation: The Audit Office recommends that the Defence Force implements stricter control over the supervision and certification of works before payments are made. (2014/258)

Other Matters

Inventory

456. A physical verification of assets revealed that a Master Inventory was not maintained by the Force and the serial numbers of assets were not marked on the assets to identify them as the property of the Force.

Defence Force’s Response: The Head of Budget Agency explained that a Master inventory is in place; however it is in the process of being updated with the information pertaining to assets purchased and assets on loan during 2014.

Recommendation: The Audit Office recommends that the Defence Force updates this record in order to account for all assets of the Force and mark all assets in keeping with circularised instructions. (2014/259)

Warrants

457. Financial returns were not always provided to account for funds expended on behalf of the Agency. Specifically, there were no returns for sixty Inter Departmental Warrants valued at \$225.363M that were issued to Regions Nos 1, 2, 4, 6 and 9. In the circumstances, it could not be ascertained whether the amounts were expended for the purposes intended.

Defence Force's Response: The Head of Budget Agency explained that there are thirty-seven warrants totalling \$61.207M which are still outstanding.

Recommendation: The Audit Office recommends that the Defence Force ensures that financial returns are received for all Inter Departmental Warrants issued. (2014/260)

Contingency Fund Advance Warrants (CFAW)

458. An advance of \$120M was requested on the 7 November 2014 for additional funds from the Contingency Fund for line item 6294 – Other. The purpose was to pay for security and the purchase of medical and military kit for the Force. However, an examination of the payments made under this CFAW revealed that security cost only amounted to \$35M while medical and military kit amounted to \$22.488M. Most of the payments were for the purchase of beverages totalling \$40.053M while \$22.011M were expended for items such as party supplies, curtains, funeral expenses and poultry supplies.

Defence Force's Response: The Head of Budget Agency explained that the Guyana Defence Force did acknowledge that funds requested were spent as mentioned. This was because funds which were allocated for those expenditures were used for security, military kit, etc, had to be replaced after the receipt of the contingency funds.

Recommendation: The Audit Office recommends that the Defence Force comply with the requirements with regards to the accounting for Contingency Fund Advance Warrants. (2014/261)

AGENCY 55
SUPREME COURT OF JUDICATURE

Prior year matters, which have not been resolved

Current Expenditure

459. In accordance with Section 222(A) of the Constitution, the Supreme Court of the Judicature shall be financed as a direct charge on the Consolidated fund, determined as a lump sum by way of annual subvention approved by the National Assembly after a review of the entity's annual budget as a part of the process of determination of the National budget. The Supreme Court shall manage its subvention in such a manner as it deems fit for efficient discharge of its functions, subject only to conformity with financial practices and procedures approved by the National Assembly to ensure accountability and all revenues shall be paid into the Consolidated fund. This was effective from 1 May, 2014. However from January to April 2014, the Supreme Court of the Judicature was in receipt of Appropriations from the Ministry of Finance.

460. Over the years 1992 to 2010, there were four matters which were 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 \$14.382M.

No	Year	Magisterial Court	Name of Apparent Irregularity	Amount \$'000	Remarks
1	1992/93	West Demerara	Misappropriation of funds	6,221	No charges have been laid against the alleged employee. The Supreme Court is pursuing the matter with the relevant authorities
2	1994/97	West Demerara	Overpayment of disbursement of bail money	3,565	No charges have been laid against the alleged employee. The Supreme Court is pursuing the matter with the relevant authorities
3	1999	West Demerara	Receipts were alter to show higher amounts resulting overpayments to the bailers or defaulters	2,447	No charges have been laid against the alleged employee. The Supreme Court is pursuing the matter with the relevant authorities
4	2000/10	Berbice	Short Banking	2,149	Charges were laid against alleged employee, who is committed to stand trial in the High Court of Berbice
Total				14,382	

Department's Response: The Head of Department indicated that a reminder on 10 September 2015 was sent to the Finance Secretary requesting a status update on this matter.

Recommendation: The Audit Office again recommends that the Department take follow-up action with the relevant agencies with a view of bringing closure to these matters. (2014/262)

461. In a related matter, the cases in the table below were dismissed by the Courts, but action to write off the losses was 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 had been taken to bring this matter to an expeditious conclusion. In October 2014, a request was made to the Head of the Presidential Secretariat requesting a debt write off.

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 Agency has indicated that request and several reminders were sent to the Finance Secretary requesting a write off. Since no responses were received from that office, a similar request was made to the Head of Presidential Secretariat and an acknowledgement was received. However that issue is still not resolved.

Recommendation: The Audit Office again recommends that the Department take follow-up action with the relevant agencies with a view of bringing closure to these matters. (2014/263)

462. The Department was still to recover amounts totalling \$696,918 in relation to thirty-two employees whom were overpaid during the years 2007 to 2012. However, for the year under review, amounts totalling \$31,307, \$2,602 and \$30,000 were recovered from four employees in respect of the years 2010, 2011 and 2012, respectively. The balance of \$633,009 is still to be recovered.

Department's Response: The Head of Agency indicated that despite repeated efforts to make contact with some of the officers, this exercise proved futile. The Attorney General will now be approached for the institution of legal action for recovery of the outstanding amounts.

Recommendation: The Audit Office again recommends that the Department follow-up the recovery of the amounts overpaid, while putting systems in place to avoid the recurrence of such overpayments in the future. (2014/264)

463. Affiliation, criminal and civil case jackets at the Georgetown, West Demerara and East Demerara Magisterial Districts were not filed sequentially and a number of case jackets were either misplaced or misfiled at the locations. This was compounded by the fact that the register of case jackets did not contain information on the movement of case jackets. For the years 2012 and 2013, a total of one thousand, four hundred and thirty-three case jackets were not presented for audit examination. Similarly, in respect of the year under review, eight hundred and seventeen case jackets were not presented, as shown below. As at September 2015, two hundred and thirty-nine case jackets were presented for the year 2012, while four hundred and eight were presented for 2013.

Magisterial Districts	Type	Cases for year 2012	Jackets Outstanding 2012	Cases for year 2013	Jackets Outstanding 2013	Cases for year 2014	Jackets Outstanding 2014
East Demerara	Criminal	6,132	77	4,833	66	4,850	42
	Civil	182	2	134	0	192	1
	Affiliation	774	6	800	8	685	6
West Demerara	Criminal	6,065	180	6,342	58	6,647	269
	Civil	100	3	136	4	124	20
	Affiliation	447	8	508	9	739	254
Georgetown	Criminal	15,351	402	14,157	503	14,696	198
	Civil	1,041	12	915	38	929	4
	Affiliation	671	30	654	27	1,241	23
Total		30,763	720	28,479	713	17,729	817

Department's Response: The Head of Agency indicated that locating the file jackets is an ongoing exercise.

Recommendation: The Audit Office recommends that the Department re-examine its system of filing case jackets in order to ensure that all case jackets are presented for audit in a timely manner. (2014/265)

464. The Georgetown Magistrates' Court Maintenance Bank Account № 016290042302/3115 was overdrawn by \$4.202M due to apparent fraudulent transactions during the year 2012. At the time of reporting in September 2013, the Audit Office and the Guyana Police Force were in the process of concluding an investigation into the alleged irregularities. It was explained by the Chief Accountant that this matter was dealt with in two parts. One part where the accused being employed as a clerk stole \$3.045M, this matter was concluded in the Georgetown Magistrates' Court where the accused had been sentenced to sixty months imprisonment; however the accused appealed the decision of the Magistrate at the High Court. An appeal was filed and the accused was granted bail. In relation to the \$1.157M the matter is still pending with the Police.

Department's Response: The Head of Agency explained in relation to the outstanding matter, the Commissioner of Police will now be approached for a status update.

Recommendation: The Audit Office recommends that the Department aggressively follow up the matter to its conclusion in the Court. (2014/266)

465. Circularised instructions require that log books be kept for each vehicle owned and/or operated by the Department. However, log books for three vehicles within the Department's fleet were not presented for audit examination for the year 2013. In the circumstances, it could not be ascertained whether all journeys undertaken over the period had been properly authorised, were in the public interest and whether proper controls were exercised over the vehicles and consequently the use of fuel. For the year 2014, of eight serviceable vehicles for which logs book were required to be maintained, only three log books were presented for audit, leaving five still to be presented.

Department's Response: The Head of Agency indicated that efforts are in place for log books to be properly maintained and supervisory checks to be made regularly.

Recommendation: The Audit Office recommends that the Department ensure that the Stores Regulations with regards to maintenance and upkeep of log books is complied with at all times. (2014/267)

466. The following unsatisfactory features were observed during an audit inspection at the Stores:

- a) the requirement to issue items of Stores on duly authorized Internal Stores Requisitions was breached, since there were ninety instances where requisitions were not authorised before Stores items were issued. Similarly in 2014, there were 37 instances where requisitions were not authorised before Stores were issued; and
- b) the requirements of the Stores Regulations were again breached in that the Central Accounting Unit did not maintain Stores Ledgers to enable an independent check of the Stores for the year under review.

Department's Response: The Head of Agency indicated that efforts are in place to have this situation corrected.

Recommendation: The Audit Office again recommends that the Department take immediate steps to ensure that at all times there is full compliance with the Stores Regulations. (2014/268)

Capital Expenditure

467. In 2009, the contract for the construction of the Leonora Magistrate Court was awarded in the sum of \$14.520M. There was an approved variation of \$2.735M, giving a final project cost of \$17.255M. As at 31 December 2010, progress payments to the contractor amounted to \$15.221M. The contract was however terminated on 14 June 2011. A physical verification of the works revealed that the works were not completed and overpayments totaling \$1.445M were made to the contractor. The overpayment represents twenty percent completion cost and one hundred and six days liquidated damages in keeping with the terms and conditions of the contract.

Department's Response: The Head of Agency has indicated that the matter was referred to the Ministry of Legal Affairs for advice on the way forward vide letter dated 12 December 2013. A follow-up letter dated 06 August 2015 requesting a status update was sent to the Ministry of Legal Affairs.

Recommendation: The Audit Office recommends that the Department follow-up this matter with the Ministry of Legal Affairs and put systems in place to avoid such overpayments to contractors. (2014/269)

468. A contract for the construction of the Lethem Magistrate Court was awarded in 2011 in 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 completion 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. The consultant's final assessment report dated 3 June 2014, indicated that the contractor was liable for liquidated damages in the sum of \$2.161M and that the Department has a claim of \$4.322M on the performance bond. There was no evidence that the sum of \$2.161M was recovered from the contractor and efforts by the Department to recover the amount of \$4.322M proved futile despite requests to the Insurance Company.

469. In 2012, a contract in the sum of \$32.477M was awarded for the completion of Phase II of the Lethem Magistrates Court. The work 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 were disbursed to the contractor, who nevertheless failed to meet the revised deadline. After several attempts by the Courts and consultant, no contact was made with the contractor. These circumstances resulted in the termination of the contract on 21 May 2013.

470. In a letter to the Department, the consultant indicated that liquidated damages in the sum of \$3.348M was charged to the contractor, but this amount was not reflected in the practical completion payment issued on 28 February 2013. This payment outlined the works to be done during the defects liability period but an assessment of the contract revealed that works to the value of \$1.745M were not completed by the contractor. There was no evidence that the sum of \$5.093M was recovered from the contractor and efforts by the Department to recover the amount of the performance bond valued at \$3.348M proved futile, despite requests to the Insurance Company.

471. 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. At the time of termination the contractor was paid \$42.284M. The consultant's final assessment report dated 3 June 2014, indicated that the contractor was liable for liquidated damages in the sum of \$2.176M and that the Department has a claim of \$4.352M on the performance bond. At the time of reporting, the sum of \$2.176M was not recovered from the contractor and efforts by the Department to recover the amount of \$4.352M proved futile, despite requests to the Insurance Company.

472. The contract for the completion 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 \$8.324M.

473. In a letter to the Department, the consultant indicated that liquidated damages in the sum of \$1.281M was charged to the contractor, but this amount was not reflected in the practical completion payment issued on 28 February 2013. This payment outlined the works to be done during the defects liability period but an assessment of the contract revealed that works to the value of \$1.862M were not completed by the contractor. There was no evidence that the sum of \$3.143M was recovered from the contractor and efforts by the Department to recover the amount of the performance bond valued at \$1.281M proved futile, despite requests to the Insurance Company. A reminder was sent to the Ministry of Legal Affairs on the 16 September 2014 requesting a status update on the request made for institution of legal action to be taken against the contractor.

Department's Response: The Head of Agency has indicated that the matter has been referred to Attorney General's chambers for legal advice via letter dated 30 June 2014. A request for a status update was sent to Permanent Secretary, Legal Affairs on 16 September 2014 and another reminder on 6 August 2015.

Recommendation: The Audit Office recommends that the Department follow-up this matter with the Ministry of Legal Affairs with a view to bringing closure to these matters. (2014/270)

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

Current Expenditure

Account Area - Maintenance of Buildings

474. The contract for the rehabilitation of Court 1A and Court 4, rooms and chambers at the High Court was awarded in the sum of \$1.223M to the lowest of three bidders. As at 31 December 2014, the full contract sum was paid to the contractor. Physical measurements taken on site revealed that the quantities for some items paid under this contract were over measured. This resulted in an overpayment in the sum of \$318,970, as shown below:

Item	Description	Qty Paid	Qty Found	Unit	Diff.	Rate \$	Amount Overpaid \$
1	<u>Concrete</u> Place structural concrete 3500 psi at 28 days, using ¾ minus stones, to 2" thick to entire floor in Court 1A.	8.2	3.75	Cu.yd	4.45	23,000	102,350
2	<u>Concrete</u> Place structural concrete 3500 psi at 28 days, using ¾ minus stones, to 2" thick to the entire floor Court 4.	9.5	3.76	Cu.yd	5.74	23,000	132,020
3	<u>Carpentry</u> Remove and replace 1*6 GH as door jam.	75	0	Ln.ft	75	300	22,500
4	Remove and replace 2"*4 greenheart as wall studs.	75	0	Ln.ft	75	380	28,500
5	Remove and replace 1*4 GH face board.	120	0	Ln.ft	120	280	33,600
Total							318,970

Department's Response: The Head of Agency has indicated that the overpayment would be investigated.

Recommendation: The Audit Office recommends that the Department implements stricter controls over the supervision and certification of works before payments are made so as to avoid overpayment on contracts. (2014/271)

475. The contract for the capping and tiling of Courts 8 and 9 Court room and chambers and Appeal/Bailiff sections of the Georgetown Magistrates' Court was awarded in the sum of \$1.875M to the lowest of three bidders. As at 31 December 2014, the full contract sum was paid to the contractor. Physical measurements taken on site revealed that the quantities for some items paid under this contract were over measured. This resulted in an overpayment in the sum of \$369,600, as shown below:

Item	Description	Qty Paid	Qty Found	Unit	Diff.	Rate \$	Amount Overpaid \$
1	<u>Concrete</u> Place structural concrete psi at 28 days, to 2” thick to entire floor in Court room and chambers.	16	7	Cu.yd	9	24,000	216,000
2	<u>Concrete</u> Place structural concrete psi at 28 days, to 2” thick to entire floor in Bailiff and Appeal Section.	12.4	6	Cu.yd	6.4	24,000	153,600
Total							369,600

Department's Response: The Head of Agency has indicated that the overpayment would be investigated.

Recommendation: The Audit Office recommends that the Department implements stricter control over the supervision and certification of works before payments are made so as to avoid overpayment on contracts. (2014/272)

476. In relation to the contracts for the repairs and maintenance of the various Magistrates' Courts, audit examination revealed that certificates of inspection and valuations of works completed were not attached to the payment vouchers. In addition, a contractual agreement was not seen for one contract valued \$1.278M for repairs to roof and tiling of lower flat at Suddie Magistrates' Court.

Department's Response: The Head of Agency explained that it was an oversight in respect of the contractual agreement not signed and that in future, relevant certificates would be attached to payment vouchers.

Recommendation: The Audit Office recommends that the Department institute measures for proper inspection of projects before payment is made and that all relevant documentations be attached to the respective payment vouchers. (2014/273)

Stores

477. The Department failed to maintain a master inventory to reflect acquisitions and disposals of assets as required by the Stores Regulations.

Department's Response: The Head of Agency indicated that action will be taken to have a master inventory in place.

Recommendation: The Audit Office recommends that the Department take steps to have a master inventory kept and properly maintained to account for the Department's assets. (2014/274)

478. A physical count of a sample of thirty-five items in the Stores revealed thirty-four instances where differences were observed between Bin Card balances and actual stock on hand. Of these, twenty-eight were in respect of shortages while the remainder was in respect of excesses.

Department's Response: The Head of Agency indicated that efforts are now in place to have this corrected.

Recommendation: The Audit Office recommends that the Department ensure Stores records are maintained and updated in keeping with the Stores Regulations at all times. (2014/275)

479. Three receipt books for the months March to May, May to July, and July to October 2014 which were used at the East Demerara Magisterial District were not presented for audit scrutiny, resulting in the failure to verify the Suitors Account receipts, which totalled \$10.702M. Listed below are the serial numbers of the receipt books and amounts.

Missing Months	Serial Nos	Amount \$'000
March - May 2014	450201 - 450300	3,507
May - July 2014	450501 - 450600	4,798
July - October 2014	451001 - 451100	2,397
Total		10,702

Department's Response: The Head of Agency indicated that efforts are in place to have these receipt books presented for audit inspection.

Recommendation: The Audit Office recommends that the Department take all necessary measures to locate the missing receipt books, while reviewing the controls exercised over all receipt books, so that corrective action could be taken to ensure that receipt books are properly secured for audit examination. (2014/276)

Capital Expenditure

Account Area - Land and Water Transport

480. The sum of \$9.998M was allocated for the purchase of vehicles. Amounts totalling \$9.998M were expended for the purchase of one 2014 Toyota Camry and one 2006 Toyota Premio. Audit examination carried out revealed that tender procedures were not followed in that there was no approval by the Department's Tender Board or by NPTAB. The Department has therefore breached the conditions of the Procurement Act.

Department's Response: The Head of Agency has indicated that the requirements of the Procurement Act do not apply to the Department.

Recommendation: The Audit Office recommends that the Department adhere strictly to the requirements of the Procurement Act. (2014/277)

AGENCY 71
REGION 1 - BARIMA/WAINI

Prior year matters, which have not been resolved

Current Expenditure

481. 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 the works summarised below:

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

Region's Response: The Head of Budget Agency indicated that the Regional Administration has written the contractors to recover the amounts overpaid; however, to date no such repayment has been made. Follow-up letters will be issued.

Recommendation: The Audit Office once again recommends that the Regional Administration aggressively follow-up the recovery of all overpayments and submit the evidence to the Audit Office for scrutiny. (2014/278)

482. Some corrective measures had been taken by the Regional Administration as it relates to maintenance of log books. During the period under review, log books for all twenty-seven serviceable vehicles/equipment were presented for audit examination. However, four of the log books were partially written-up, as it relate to:

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

483. In addition, historical records were not kept for vehicles/equipment under the Region's control as required by Section 26 of the Stores Regulations.

Region's Response: The Head of Budget Agency indicated that corrective action has since been taken and all Programme Heads are reviewing log books.

Recommendation: The Audit Office recommends that the Regional Administration comply fully with the Stores Regulations at all times, especially as it relates to the upkeep of log books and historical records. (2014/279)

484. Although the Regional Administration had given the assurance that action would have been taken to comply with the Stores Regulations, there was still no segregation of duties at the Central Stores. The Storekeeper at the Stores was noted to be responsible for the maintenance of Stores Ledgers and Bin Cards. However, the Stores Regulations, Section 6(2) requires that Stores Ledgers be maintained by the Accounting Unit to form a reliable basis for reconciliation with the Bin Cards at the Stores. In addition, Goods Received Notes were not maintained contrary to Section 17 of the Stores Regulations. As a result, the Accounting Unit would be unable to carry out an effective reconciliation of the items purchased and received by the Stores.

Region's Response: The Head of Budget Agency indicated that action has already been taken to advertise for a Storekeeper to ensure the proper functioning of the Regional Stores.

Recommendation: The Audit Office once again recommends that the Regional Administration ensure that the Stores Regulations are fully complied with at all times. (2014/280)

485. The Regional Administration had purchased three hundred electricity meters since June 2003, which were never utilised 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. At the time of the audit in July 2015, the Regional Executive Officer indicated that the meters were transferred to the Office of the Prime Minister in 2014. However, no documentation was provided by the Region to verify the transfers. In addition, the Stock Ledger still recorded the meters as being in the Region's Stores. Notwithstanding this, alternative audit checks revealed that Office of the Prime Minister received the meters and to date twenty-five were distributed to various hinterland communities whilst the distribution process was still ongoing by the Office of the Prime Minister.

Region's Response: The Head of Budget Agency indicated that corrective action will be taken to have the relevant Internal Stores Requisition written-up to record the movement of these meters out of the Regional Stores.

486. The Region had twenty-five unserviceable vehicles/equipment at the time of the audit in July 2015. The Regional Administration should take action to have these vehicles/equipment disposed of.

Region's Response: The Head of Budget Agency indicated that a representative from the Ministry of Public Infrastructure has since assessed the vehicles/equipment for disposal and the Region is currently awaiting the valuation before a public advertisement is placed for disposal.

Recommendation: The Audit Office once again recommends that the Regional Administration pursue this matter urgently to bring closure to the issue. (2014/281)

487. The Regional Administration had still not put mechanisms in place to ensure that cheque orders were carefully monitored and cleared within the stipulated time-frame through the submission of bills, receipts and other supporting documents. Six hundred and ninety-six cheque orders valued at \$340.128M remained outstanding in respect of the years 2009 - 2013. Similarly, with respect to 2014, one hundred and fourteen cheque orders valued at \$218.080M remained outstanding. As a result, it could not be ascertained whether the Region received full value for all sums expended. Shown below is the status of outstanding cheque orders at the time of audit in July 2015:

Year	Nº of Cheque Orders	Amount \$'000
2009	89	42,870
2010	289	78,829
2011	62	25,504
2012	166	102,353
2013	90	90,572
2014	114	218,080
Total	810	558,208

Region's Response: The Head of Budget Agency indicated that action is being taken to clear the outstanding cheque orders. This is an ongoing exercise in the Region.

Recommendation: The Audit Office once again recommends that the Regional Administration provide details to the Audit Office for scrutiny as cheque orders are cleared. (2014/282)

488. Corrective action was taken by the Chairman of the Regional Tender Board to ensure that separate files were maintained for each item of procurement in which it was involved. However, these files were not filed in lockable, fire proof cabinets. In addition, a register detailing the file number, date of creation, description of procurement and name of responsible officer was not maintained as required. A similar finding was noted in the previous year audit.

Region's Response: The Head of Budget Agency indicated that fire proof cabinets will be procured and corrective action taken to implement the recommendations.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary action to resolve this issue. (2014/283)

489. A survey of the safe at the Central Accounting Unit revealed that a register of the contents of the safe was still not kept contrary to Financial Regulations.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since re-introduced this register after a lapse.

Recommendation: The Audit Office once again recommends that the Regional Administration ensure that all required records are properly maintained at all times. (2014/284)

490. Ninety-two cheques valued at \$64.545M were prepared in January 2015 in respect of transactions for 2014. However, these cheques with no supporting documents were found in the Regional Sub-Treasury's safe, at the time of the audit in July 2015. A similar occurrence was noted in the prior year's audit.

Region's Response: The Head of Budget Agency will investigate the cheques on hand and in instances where it is for non delivery of supplies to the Region and for those which documentation do not exist, efforts will be made to update and pay over the cheques to the Consolidated Fund while the others will be investigated, updated and pay over as persons come to uplift their payments.

Recommendation: The Audit Office recommends that the Regional Administration submit the relevant information when these cheques are updated and paid over so that these could be verified by the Audit Office. (2014/285)

Capital Expenditure

491. The Regional Administration recovered an amount of \$2.757M from a contractor as part repayment in relation to the empoldering of 250 acres farmland along the Waini River. Notwithstanding this, overpayments totalling \$40.644M which were made on the following projects during the years 2009 to 2012 were still to be recovered.

Year	Line Item	Description of Works	Amount Overpaid \$'000
2009	Buildings	Construction of Nurses Hostel, Mabaruma	1,610
2010	"	Construction of Technical Vocation Centre	8,660
"	"	Construction of Nurses Hostel, Port Kaituma	6,440
"	"	Rehabilitation of Baramita Health Hut (remains the same-in court)	2,288
"	"	Extension of Baramita Primary School	1,263
"	"	Rehabilitation of Stores Fuel Bond, Mabaruma	79
2011	Public Works	Construction of gravel surface road at 11 Miles, Manawarin	950
"	"	Construction of gravel surface road at from Koko to Hymacabra	818
"	Buildings	Construction of Students Dormitory at Port Kaituma	4,797
"	"	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
2012	"	Construction of dormitory at Port Kaituma Secondary School	8,510
Total			40,644

Region's Response: The Head of Budget Agency explained that the overpayments were investigated and the contractors were written to. However, to date no repayment was made. The Regional Administration will now engage the Ministry of Communities on the way forward.

Recommendation: The Audit Office once again recommends that the Regional Administration make every effort to recover the overpayments and put proper systems in place to avoid recurrences. (2014/286)

492. 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 mobilisation 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 during the 2013 physical verification, even though the completion date according to the contract was 31 December 2012. At the time of reporting in September 2015, the status remained the same.

Region's Response: The Head of Budget Agency indicated that the Regional Administration will investigate this project and furnish a report to the Audit Office.

Recommendation: The Audit Office recommends that the Regional Administration submit the necessary documentation and report of the investigation for audit verification. (2014/287)

493. 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 mobilisation 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 2014. 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 October 2012 with duration of ten weeks, giving a completion date of 17 December 2012. Hence, the contract duration would have been exceeded. At the time of reporting in September 2015, the contract had been terminated and the matter was before the Courts.

Region's Response: The Head of Budget Agency explained that work was done to the value of \$5.068M and the Regional Administration terminated the contract. This matter is presently engaging the Courts.

Recommendation: The Audit Office recommends that the Regional Administration follow-up this matter and provide the necessary information and documentation to the Audit Office when it is concluded. (2014/288)

494. 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 mobilisation 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 October 2012 with duration of three months, giving a completion date of 3 January 2013. Hence, the contract duration would have been exceeded. At the time of reporting in September 2015, the contract had been terminated and the matter was before the Courts.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since terminated the contract and the remaining works were completed by force account.

495. The Audit Office was not provided with necessary documentation for verification of the completed project as requested. As a result, a revisit of this project could not be carried out.

Recommendation: The Audit Office recommends that the Regional Administration submit (a) the letter of termination of the contract; and (b) the necessary documentation so that it can be physically verified. (2014/289)

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

Capital Expenditure

Account Areas - Buildings and Public Works

496. The contract for the repairs to Aruka Primary School was awarded in the sum of \$1.882M. As at 31 December 2014, the full amount was paid to the contractor. A physical verification of the project revealed that overpayments totalling \$488,400 were made on the contract as shown in the table below:

Item	Description	Unit	Qty. Paid	Qty. Found	Diff.	Rate \$	Amount \$
7	Provide for and to dismantle damage floor boards and replace with new 1"x4" g/tongue boards	Bm	300	0	300	400	120,000
11	Provide for dismantle damage louver windows frames and replace with new 13 blade frames (Materials supplied by RDC)	Nr.	33	27	6	1,500	9,000
20	Provide for and supply and install 2 nr 430 gal water tanks to trestle	Nr.	2	I	I	60,000	60,000
13	Provide for and to replace damage ceiling boards with new 1"x4" t/grove boards	Bm	300	0	300	400	120,000
9	Provide for and to dismantle and replace damage external wall boards and replace with new 1"x6" lap edge boards	Bm	500	104	396	400	158,400
20	Provide for and to replace 2" sq mesh to windows	Nr	33	19	14	1,500	21,000
Total							488,400

497. A contract for construction of reinforced concrete bridge at 5 Miles from Kumaka to Kwebanna Road, Moruca was awarded in the sum of \$7.143M to the lowest of five bidders against the Engineer's Estimate of \$8.314M. As at 31 December 2014, the entire contract sum was paid to the contractor. A physical verification of the project revealed that overpayments totalling \$304,000 were made on the contract, as shown in the table below:

Item	Description	Unit	Qty. Paid	Qty. Found	Diff.	Rate \$	Amount \$
2.3	Cast reinforced concrete to abutment wall using 1:2:4 mixture with 3/4" minus granite stone. 8" thk x 7, high	Cu. yd.	13.8	10	3.8	80,000	304,000
Total							304,000

Region's Response: The Head of Budget Agency explained that the overpayments will be investigated and every effort will be made to recover the sums overpaid to the contractors.

Recommendation: The Audit Office once again recommends that the Regional Administration make every effort to recover the overpayments and put proper systems in place to avoid recurrences. (2014/290)

Account Area - Purchases

498. Amounts totalling \$48.793M were expended for the purchase of capital items during the year under review. However, at the time of the audit in August 2015, two All Terrain Vehicles valued at \$3.900M had not yet been received by the Region.

Region's Response: The Head of Budget Agency indicated that all efforts will be made to have the two outstanding ATVs delivered.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the Stores Regulations are fully complied with at all times. (2014/291)

AGENCY 72

REGION 2 - POMEROON/SUPENAAM

Prior year matters, which have not been resolved

Current Expenditure

499. Cabinet Approval dated 26 January 2009 was obtained by the Regional Administration for the write-off of gasoline to the value of \$2.667M that was lost from the Hardware Store. However, the amount of gasoline lost during the period 13 June 1996 to 12 March 1998 was valued at \$4.307M, leaving approval still to be obtained for gasoline valued at \$1.640M. Approval was also not obtained for the write-off of 37,806 litres of diesel, of which, 26,167 litres were spilled when a water tender collided with a fuel tank and 11,639 litres for which a Police report was received. In addition, a Police report is yet to be received for a shortage of cash amounting to \$3.692M, which was lost from the Anna Regina Multilateral School in 2004.

Region's Response: The Head of Budget Agency explained that it 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, while the Regional Administration is still awaiting (i) an approval in order to have these losses for fuel written off; and (ii) a Police report on the shortage of cash.

Recommendation: The Audit Office once again recommends that the Regional Administration engage the Ministry of Communities and diligently follow-up these long outstanding matters in order to bring them to closure. (2014/292)

Capital Expenditure

500. The Regional Administration had still not recovered amounts totalling \$4.482M that were overpaid on the following projects for the years 2010 and 2012.

Year	Description	Amount Overpaid \$'000
2010	Rehabilitation of La Union Cremation Road	552
"	Construction of Akawini Primary School Annex	1,194
2012	Construction of Teachers' Quarters, Akawini Annex	1,785
"	Construction of Ulele Primary School	951
Total		4,482

Region's Response: The Head of Budget Agency explained that the overpayments were investigated and the contractors were written to. However, to date no repayment was made. The Regional Administration will now engage the Ministry of Communities on the way forward.

Recommendation: The Audit Office once again recommends that the Regional Administration make every effort to recover the overpayments and put proper systems in place to avoid future recurrences. (2014/293)

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

Current Expenditure

Stores and Other Public Property

501. Section 29 of the Stores Regulations require that log books be kept for each vehicle/equipment owned and/or operated by the Region to record information such as fuel and lubricants supplied and other pertinent information. However, of fifty-four vehicles/equipment owned and controlled by the Regional Administration, log books were presented for fifty-one vehicles/equipment for audit examination, leaving three books outstanding. In addition, an audit examination of the log books presented revealed various unsatisfactory features as listed below. As result, it could not be ascertained whether all journeys undertaken were authorized and in the public interest.

- Odometer readings were not recorded, thereby not stating the distance of journeys covered.
- Fuel and lubricants received were not recorded.
- Signature of officer authorising journey was not evident.

Region's Response: The Head of Budget Agency explained that eight of these vehicles were in the work shop for the period while efforts are being made to have the others presented and the books properly written-up.

Recommendation: The Audit Office recommends that the Regional Administration ensure that all log books are properly written-up, secured and presented for audit examination. (2014/294)

502. A stock count of fuel and lubricants revealed an excess of ninety-six litres of diesel with an approximate value of \$16,387 and one hundred and ninety pints of Lube Oil valued approximately \$118,630. In addition, it was noted that the Regional Administration was storing diesel for the National Drainage and Irrigation Authority in the same storage tank in which the Region's diesel was being stored.

Region's Response: The Head of Budget Agency indicated that (i) discussions are currently ongoing with the National Drainage and Irrigation Authority to implement separate storage for fuel; and (ii) these excess are due mainly to the rounding of figures on the Internal Stores Requisitions for the issue on fuel.

Recommendation: The Audit Office recommends that the Regional Administration ensure its stock records are maintained accurately and updated in keeping with the Stores Regulations at all times. (2014/295)

Other Matters

503. An examination of the House Rent Register revealed that out of the sixty-two living quarters owned and operated by the Regional Administration, fifty were presently occupied of which thirty of the occupants are required to pay rent. However, rents were only being received for fifteen of these quarters, leaving fifteen quarters for which no rents were received for the period under review.

Region's Response: The Head of Budget Agency indicated that the Regional Administration will be investigating this matter.

Recommendation: The Audit Office recommends that the Regional Administration take steps to ensure all outstanding amounts for rent are collected and deposited into the Consolidated Fund and furnish the Audit Office with a copy of the report when the investigation is completed. (2014/296)

504. 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 one cheque order valued at \$12.705M in respect of 2014 was still to be cleared at the time of reporting in September 2015. This cheque order was for the supply of medical equipment and chemistry analysis machine. However, alternative audit checks revealed that medical equipment valued at \$4.205M has since been delivered, whilst, the chemistry analysis machine valued at \$8.500M was yet to be supplied.

Region's Response: The Head of Budget Agency explained that every effort is being made to clear the outstanding cheque order.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the item is supplied and the evidence submitted for audit scrutiny. (2014/297)

505. An inspection of the Sub-Treasury Office safe № 59 in September 2015 revealed that there were fourteen cheques valued at \$1.657M on hand in respect of 2014 payments. The cheques on hand should have been refunded to the Consolidated Fund in keeping with the requirements of Section 43 of the FMA Act and the necessary adjustments made to the books of accounts. However, since this was not done, the Appropriation Account was overstated by the said sum.

Region's Response: The Head of Budget Agency indicated that efforts will be made to contact the payees and update and pay over these cheques.

Recommendation: The Audit Office once again recommends that the Regional Administration submit the relevant information when these cheques are updated and paid over, so that these could be verified by the Audit Office. (2014/298)

Capital Expenditure

Account Area - Purchases

506. The sum of \$65.611M was voted for the purchase of (a) air conditioning units, filing cabinets, fax machine, refrigerators and chairs; (b) school furniture and equipment such as lockers, desks and benches, nursery sets, bed, fire extinguishers, cupboards, filing cabinets, chairs, tables, solar system, bookshelves, suite, radios and UPS; (c) ventilator, anaesthetic machine, cardiac monitors, chemistry analyzer, diathermy machine, diagnostic kits, incubators, ECG machine, suction apparatus, radiant warmers, examination lamps, foetal monitors, trolleys, beds, stoves, freezers, refrigerators, and air conditioning units; (d) tractor and plough; (e) truck; and (f) ambulance. As at 31 December 2014, amounts totalling \$65.601M were expended on the acquisition of the above mentioned items.

507. An audit examination of a sample of fifteen transactions in respect of the above items totalling \$26.255M was carried out. The items purchased were verified as having been received, however, the following observations were made:

- The Stores Regulations stipulates that all Permanent Stores should be properly marked so as to be readily identified as Government property.” However, capital items purchased for Education and Health Programmes were not marked.
- 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 Region did not adhere to the requirements, in that no Bin Cards were kept for the receipts and issues of furniture at Education, thereby, making it difficult to trace individual purchases.

Region's Response: The Head of Budget Agency indicated that the process of marking Permanent Stores is currently in progress while efforts have been made to introduce Bin Cards for the receipt and issue of school furniture in keeping with the Stores Regulations.

Recommendation: The Audit Office recommends that the Region take immediate steps to ensure that the Stores Regulations as it relates to the marking of assets and accounting for goods is complied with. (2014/299)

AGENCY 73
REGION 3 - ESSEQUIBO ISLANDS/WEST DEMERARA

Prior year matters, which have not been resolved

Current Expenditure

508. An examination of the payroll records for the period under review revealed that net salaries totalling \$166,436 were overpaid to six officers whilst the related deductions amounting to \$26,442 were also overpaid to the various agencies which were as a result of pay changes directives not forwarded in a timely manner by the Personnel Department to the Regional Accounting Unit. Similarly, for the years 2009 to 2013, amounts totalling \$2.148M were overpaid as salaries to employees. Of this sum, amounts totalling \$1.042M were recovered, leaving amounts totalling \$1.106M still to be recovered. In addition, the related outstanding deductions totalling \$584,583 in respect of overpayments for 2009 to 2013, to the various agencies were also still to be recovered. Shown in the table below, is the status of outstanding net salaries and deductions at the time of reporting:

Year	Net Salaries Overpaid \$	Salaries Recovered \$	Salaries O/standing \$	Over Paid Deductions O/standing \$
2009	426,479	313,164	113,315	186,211
2010	115,776	115,776	Nil	26,381
2011	462,525	156,498	306,027	129,679
2012	233,814	138,936	94,878	55,751
2013	909,617	317,603	592,014	186,561
2014	166,436	0	166,436	26,442
Total	2,314,647	1,041,977	1,272,670	611,025

Region's Response: The Head of Budget Agency indicated that the Regional Administration is pursuing this matter with the employees and agencies concerned so that the amounts overpaid could be recovered.

Recommendation: The Audit Office once again recommends that the Regional Administration vigorously follow-up this matter with the employees and agencies concerned so that the amounts overpaid could be recovered. (2014/300)

509. In 2012, there were thirty-one vehicles/equipment which were not in working order; some for over ten years. As a result, the Ministry of Local Government and Regional Development recommended to the Region that these vehicles/equipment be disposed of, since they were unserviceable. The Region forwarded a letter dated 23 July 2012 to the Finance Secretary requesting advice on the disposal of the vehicles/equipment. At the time of reporting in September 2015, there was no evidence that follow-up action was taken on this matter.

Region's Response: The Head of Budget Agency indicated that due to the lapse in time since the vehicles were last valued these vehicles/equipment are currently being revalued by the Ministry of Public Infrastructure, following which the disposal of these assets will then commence.

Recommendation: The Audit Office once again recommends that the Regional Administration conclude this matter urgently. (2014/301)

510. The various Stores operated by the Regional Administration were inspected, and the following unsatisfactory features were noted:

Crane Central Stores

- (i) New Bin Cards were introduced within this Stores; however, the balances from the old Bin Cards were not brought forward on the new cards and despite requests for the old cards, they were not presented for audit examination. In addition, stock ledgers were not presented for audit verification.
- (ii) A physical verification of fuel and lubricants revealed significant overages and shortage as shown in the table below. Similar occurrences were reported in my previous Reports for 2012 and 2013.

Description of Item	Unit	Physical Count	Balance as per Bin Cards	(Shortage) Excess	Approximate Value \$
Dieselene	litre	11,430	11,645.5	(215.5)	(45,177)
Gasolene	litre	3,320.5	2,707	613.5	127,976
Aqua glide	2 pints bottle	1,360	715	645	971,370
Oil № 68	gallon	1,088	987.5	100.5	477,375
Oil № 50	pint	470	136	334	246,826
Oil № 140	gallon	2,640	1,368	1,272	6,657,648
Oil № 90	gallon	1,504	1,246	258	1,350,372
Oil № 40	pint	1,922	363	1,559	447,433

- (iii) A physical count was also carried out on a sample of thirty-six items with respect to stationery, janitorial supplies and hardware items. There were shortages and excesses for sixteen items when compared to the Bin Card balances. A similar observation was noted during the 2013 audit.

Dietary Stores (West Demerara Regional Hospital)

- (i) The Dietary Stores was in a very congested and disorganised state due to hardware items and tools being merged with perishable goods.
- (ii) There were several breakages and entering within the Stores; however, no losses or police report were presented for audit examination.
- (iii) A comparison of the actual items on hand with the Bin Cards and Stock Ledgers balances could not be carried out; since, the Bin Cards and Stock Ledgers were last updated in December 2014.

Drugs Bond (West Demerara Regional Hospital)

- (i) A physical count was carried out on a sample of twenty items and in all cases there were either shortages or excesses when compared to the Bin Card balances.
- (ii) It was observed that persons visiting the Stores had easy access to the restricted areas of the Stores. Moreover, there was no counter separating the collecting area from the storage area.

Region's Response: The Head of Budget Agency indicated that steps are currently being made to have the Stores modified and rehabilitated where necessary and a full stock count conducted before all Bin Cards and Ledgers updated.

Recommendation: The Audit Office recommends that Regional Administration ensure that the Stores Regulations are fully complied with at all times. (2014/302)

511. Whilst evidence was seen that progress had been made with respect to the clearing of cheque orders, the Regional Administration had still not cleared sixty-three cheque orders valued at \$43.778M in relation to the years 2008 - 2011. Shown below is the status of outstanding cheque orders at the time of reporting in September 2015:

Year	No of Cheque Orders	Amount \$'000	No Cleared	Amount \$'000	No Outstanding	Amount \$'000
2008	34	8,685	29	6,059	5	2,626
2009	99	49,765	77	38,321	22	11,444
2010	156	60,371	126	34,284	30	26,087
2011	50	9,252	44	5,631	6	3,621
Total	339	128,073	276	84,295	63	43,778

Region's Response: The Head of Budget Agency indicated that efforts are currently in progress to establish why these cheque orders have not been cleared and then every effort will be made to ensure they are located and cleared.

Recommendation: The Audit Office once again recommends that the Regional Administration renew its efforts to have these cheque orders cleared and submit the necessary information to the Audit Office for verification (2014/303)

Capital Expenditure

512. The Regional Administration was still to recover the sum of \$4.929M, which was overpaid on the following contracts for the years 2005 - 2008:

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 explained that the overpayments were investigated and the contractors were written to. However, to date no repayment was made. The Regional Administration will now engage the Ministry of Communities on the way forward.

Recommendation: The Audit Office once again recommends that the Regional Administration make every effort to recover the overpayments and put proper systems in place to avoid a recurrence. (2014/304)

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

Current Expenditure

Stores and Other Public Property

513. Verification exercises conducted on drugs and medical supplies at West Demerara Regional Hospital, the Leonora Cottage Hospital, Leguan Cottage Hospital and five Health Centres within the Region revealed two hundred and six instances where expired drugs with an approximate value of \$3.141M were found at these locations. In this regard, there was no evidence that the Regional Administration took action to have these drugs disposed of by the competent authority.

Region's Response: The Head of Budget Agency indicated that the Ministry of Health had since been contacted and have already started disposing of these items.

Recommendation: The Audit Office recommends that the Regional Administration undertake a survey to determine the realistic needs of pharmaceuticals and other medical supplies at these institutions in order to reduce losses through the expiration of drugs. (2014/305)

514. Section 26 of the Stores Regulations required that historical records be kept for each vehicle and equipment owned and/or operated by the Regional Administration to record the cost of maintenance and other pertinent information. However, historical records were not maintained for the thirty-three serviceable vehicles/equipment owned and operated by the Region during the period under review. Given the existing circumstances, the Administration would not be in a position to monitor the individual cost of repairs or determine whether it is economical to retain or dispose of certain vehicles and equipment.

515. Of the thirty-three vehicles/equipment owned and controlled by the Region, log books were not presented for seven vehicles/equipment listed below:

No	Description of Vehicles/Equipment	Registration No
1.	Toyota RAV 4	PNN 1782
2.	Suzuki jeep	PDD 3606
3.	Motor Cycle	CF 5096
4.	Motor Cycle	CE 3007
5.	Canter	GRR 8945
6.	Ambulance	PHH 4102
7.	Generator (West Dem Hospital)	

516. Of the twenty-six log books presented, nine had periods missing and partial information were recorded, in that, the time logged and signatures of officers authorising journeys were not always recorded in the log books. In addition, the checking officer's signatures were not seen in several instances.

Region's Response: The Head of Budget Agency explained that the vehicles for which log books were not maintained were for those that were inoperable or were in the workshop, while systems have since been implemented to ensure logs books are properly maintained

Recommendation: The Audit Office recommends that the Regional Administration ensure that the Stores Regulations with regards to the maintenance and upkeep of log books and historical records is complied with at all times. (2014/306)

Capital Expenditure

Account Area - Purchases

517. Amounts totalling \$58.315M were allocated under this account area for the purchase of vehicles, outboard engines, beds, refrigerators, television sets, chairs, desk, brush-cutters, filing cabinets, fire extinguishers, fax machine, stove solar panels and three piece suites, etc. As at 31 December 2014, amounts totalling \$58.314M were expended. The items purchased were verified as having been received. However, they were not marked to readily identify them as Government's property as stipulated by Section 28 of the Stores Regulations. In addition, a master inventory was not presented for audit examination. As a result, it could not be determined if the assets were inventoried.

Region's Response: The Head of Budget Agency indicated that the Regional Administration will take action to ensure all Permanent Stores are marked while efforts will be made to ensure a master inventory is kept and updated.

Recommendation: The Audit Office recommends that the Regional Administration take immediate steps to ensure that the Stores Regulations is complied with, as it relates to the marking of assets and the recording of items purchased. (2014/307)

AGENCY 74
REGION 4 - DEMERARA/MAHAICA

Prior year matters, which have not been resolved

Current Expenditure

518. During the year 2014, the Personnel Section had made some improvements with respect to pay changes directives being forwarded to the Regional Accounting Unit in a timelier manner. A sample of seventy-five leavers were chosen for audit examination and it was observed that there were ten persons that were overpaid salaries amounting to \$645,592, while the related deductions of \$163,805 were also overpaid to various deduction agencies. At the time of reporting in September 2015, two persons refunded monies in the sum of \$51,830. Similarly, with respect to the years, 2008, 2009 and 2011 to 2013 amounts totalling \$6.114M remained outstanding as overpaid net salaries to employees. The related deductions totalling \$1.177M paid over to the various agencies were also not recovered. Shown below, are the details of the outstanding amounts:

Year	Net Salary Overpaid \$	Net Salary Recovered \$	Net Salary Outstanding \$	Deductions Overpaid & not recovered \$
2008	987,626	744,034	243,592	0
2009	1,731,000	1,466,604	264,396	0
2011	977,318	234,814	742,504	0
2012	2,785,098	833,402	1,951,696	470,321
2013	2,912,000	0	2,912,000	707,003
2014	645,592	51,830	593,762	163,805
Total	10,038,634	3,330,684	6,707,950	1,341,129

Region's Response: The Head of Budget Agency indicated that the Regional Administration has had meetings with the various Programme Heads in order to ensure that pay change directives are forwarded to the Regional Accounting Unit in a timelier manner. With respect to over payments of related deductions to the various agencies this was mainly related to the Education Department. In addition, the Regional Administration had written the relevant Agencies concerned and reminders have also been sent.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the sums overpaid and continue to ensure that the systems put in place are functioning effectively to avoid overpayments. (2014/308)

519. An examination of the payroll records of the Regional Administration during the year under review revealed that four employees were without National Insurance Scheme (NIS) numbers. In addition, one hundred and ninety-two employees had temporary NIS numbers. This followed a similar occurrence in the previous reporting period. It should be emphasised that registration with the Scheme has implications for Social Security and other benefits.

Region's Response: The Head of Budget Agency explained that the Region are currently addressing the situation to have all employees without NIS numbers registered and all staff with temporary numbers is being urged to uplift their permanent cards.

Recommendation: The Audit Office once again recommends that the Regional Administration ensure registration of its employees with the Scheme. (2014/309)

520. Ministry of Finance Circular № 3/2003 dated 29 September, 2003 states, "Employees will be paid via two main methods, that is, through Bank or Cash with effect from January 2004." It further states, that "with the full implementation of the new system Integrated Financial Management and Accounting System (IFMAS) a phased approach will be taken to have those employees currently being paid by cash to move over to direct bank deposit." The Regional Administration had not fully complied with this procedure, in that cash payments were still being made. An examination of the payroll revealed that cash payments amounting to \$2.415M for twenty-seven employees were made during the year 2013, while amounts totalling \$8.952M were made to fifteen employees during the year 2014.

Region's Response: The Head of Budget Agency explained that the cash payments are mainly for Sweepers/Cleaners attached to the various schools. Payments to these staff are done by the Head Mistress/Head Master who would uplift a cheque from the Region.

Recommendation: The Audit Office once again recommends that the Regional Administration minimise cash payments in keeping with the recommendations of the Ministry of Finance. (2014/310)

521. During 2012, the sum of \$56.126M was 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 registered with the Region. These occurrences had still not been investigated by the Region.

522. 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 was still ongoing at the time of reporting. Also, 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 № 4 at the GUYOIL Gas Station located in Kitty, Georgetown from 1-31 January 2013. A separate Report was issued, which included recommendations for disciplinary action and possible criminal charges against the alleged perpetrators.

Region's Response: The Head of Budget Agency explained that the Region has since implemented systems to ensure that only vehicles authorised by the Region uplift fuel while the matter with respect to the vehicles not registered with the Region that had previously uplifted fuel is currently being investigated by the Police.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the systems put in place for fuel to be issued only to authorised vehicles, are functioning effectively. (2014/311)

523. The Regional Administration was still to recover overpayments totalling \$817,000 made on the following contracts during the years 2012 and 2013:

Year	Description	Amount \$'000	Recovered/ Cleared \$'000	Amount O/standing \$'000
2012	Repairs to St. Cuthbert's Mission Primary School	1,043	635	408
2013	Repairs to Enterprise Primary School	43	43	0
2013	Repairs to Medex Quarters, Laluni	409	0	409
2013	Repairs to fence at St. Cuthbert's Mission Health Centre	135	135	0
Total		1,630	813	817

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since contacted the contractors with a view to recover the overpayments. The Region was able to recover amounts totalling \$178,000 during 2015. Reminders have also been sent to the contractors.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the overpayments and put systems in place to avoid future overpayments. (2014/312)

524. The Regional Administration did not entirely adhere to the stores accounting procedures, specifically Section 6(2), 17 and 24 of the Stores Regulations, with regards to the Stores Ledger being maintained and kept up to date by the Accounting Department, Goods Received Notes being submitted to the Accounts Department and affixed to the payment vouchers and the maintenance of master and sectional inventories. Audit examination of the Stores records revealed that the Stores Ledger kept at the Regional Accounting Unit was last updated in 2012. In addition, copies of the Goods Received Notes were not sent to the Accounts Department; as a result, Goods Received Notes were not affixed to the vouchers. Further, the master inventory maintained by the Regional Democratic Council only contained Government Buildings, Community Centre Grounds, Pump Stations and Machinery and Equipment. It was not updated to include the assets acquired during the year in review. This situation was also evident during the 2012 and 2013 audits. It was also observed that sectional inventories were not updated to include the items purchased during 2014.

Region's Response: The Head of Budget Agency explained that this situation was due to the shortage of staff. However, efforts are being made to have more staff and improve on the record keeping of the Region.

Recommendation: The Audit Office recommends that the Regional Administration comply fully with the requirements of the Stores Regulations at all times. (2014/313)

525. Two - 450 gallons water tanks valued at \$54,000 could not have been accounted for during the 2013 audit. At the time of reporting in September 2015, a losses or Police report was still not submitted for audit verification.

Region's Response: The Head of Budget Agency indicated that action has since been taken to dismiss the culpable person and his gratuity was also withheld.

Recommendation: The Audit Office recommends that the Regional Administration ensure proper systems are in place for the security of all Permanent Stores to avoid a recurrence of this nature. (2014/314)

526. 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 an examination of the records revealed that cheque orders were cleared on average of eighty days after the stipulated time. Despite efforts by the Regional Administration to clear outstanding cheque orders, sixty-one cheque orders valued at \$29.267M for the years 2006 - 2007, 2009 - 2010 and 2012 - 2013 still remained outstanding as of September 2015. Similarly, fifty-six cheque orders amounting to \$33.442M in relation to 2014 remained outstanding. As a result, it could not be ascertained whether the Region received full value for all sums expended. Shown in the table below, is the status of outstanding cheque orders at the time of reporting in September 2015:

Year	Nº of Cheque Orders Outstanding	Amount \$'000
2006	5	1,275
2007	4	1,438
2009	6	993
2010	12	5,557
2012	11	4,557
2013	23	15,447
2014	56	33,442
Total	117	62,709

Region's Response: The Head of Budget Agency indicated that efforts are continuing to have all outstanding cheque orders cleared.

Recommendation: The Audit Office once again recommends that the Regional Administration renew its efforts to have these cheque orders cleared. (2014/315)

527. A total of six hundred and fifteen payment vouchers totalling \$191.938M, relating to 2012 and 2013 were not presented for audit verification. Included in this sum were payment vouchers in relation to the purchase of items valued at \$47.684M. In addition, alternative audit checks revealed that the items were not recorded in the Goods Received Book, Stock Ledgers and the Bin Cards. Similarly, seven payment vouchers totalling \$7.107M relating to 2014 remained outstanding at the time of reporting in September 2015. As a result, a determination could not be made as to the propriety of the payments or whether value was received for the money spent.

Region's Response: The Head of Budget Agency explained that all vouchers for the Region are kept by the Sub-Treasury.

Recommendation: The Audit Office once again recommends that the Regional Administration liaise with the Accountant General's Department and the Sub-Treasury in order to provide these vouchers for examination. (2014/316)

Capital Expenditure

528. The Regional Administration was still to recover overpayments totalling \$2.117M made on the following contracts during the years 2011 to 2013:

Year	Description	Overpayments \$'000	Recovered/ Cleared \$'000	Amount O/standing \$'000
2011	Rehabilitation of living quarters at Long Creek, Soesdyke Highway	176	77	99
2012	Construction of road at Land of Canaan	1,790	0	1,790
2013	Rehabilitation of Doctor's Quarters at Mahaica	228	0	228
2013	Construction of heavy duty bridge at Wager Street, Little Diamond	161	161	0
Total		2,355	238	2,117

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since contacted the contractors with a view to recover the overpayments. The Region was able to recover the amount of \$161,000 during 2015. Reminders have also been sent to the contractors.

Recommendation: The Audit Office once again recommends that the Regional Administration make every effort to recover the overpayments and put systems in place to avoid future overpayments. (2014/317)

529. During the period under review, an examination of the Evaluation Reports prepared by the Evaluation Committee revealed that one hundred and forty-one Evaluation Reports pertaining to the evaluation of bids were incomplete, in that various sections of the Evaluation Reports were not completed. A similar observation was noted during the previous year's audit.

Region's Response: The Head of Budget Agency explained that the Evaluation Reports are completed based on which aspects are relevant to the different jobs/contracts being evaluated.

Recommendation: The Audit Office once again recommends that the Regional Administration ensure Evaluation Reports are properly completed before contracts are awarded. (2014/318)

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

Current Expenditure

Account Area - Office and Field Supplies

530. Amounts totalling \$175.746M were expended under this accounting area. An examination of various documents revealed the following discrepancies:

- fuel statements and bills submitted by GUYOIL to the Regional Democratic Council totalled \$13.321M in respect of fuel uplifted by the Region's fleet of vehicles. However, amounts totalling \$29.939M were paid to GUYOIL for the year under review, resulting in an unexplained difference of \$16.618M;
- there was no monthly reconciliation between the amount of fuel and lubricants paid for by the Region and the amount actually received from GUYOIL. As a result, it could not be determined whether all fuel and lubricants paid for were actually received;
- a sample of payment vouchers was chosen for audit examination and it was observed that three vouchers totalling \$18.547M had no receipts attached; and
- there were two instances of misallocation under this account area totalling \$275,000.

Region's Response: The Head of the Budget Agency explained that reconciliation of fuel has since started and this would assist in clarifying the variances, while the Region will make every effort to locate the receipts for these vouchers.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the reconciliations for fuel are done promptly to ensure that all fuel and lubricants paid for are actually received and all payments vouchers are properly substantiated by receipts and bills. (2014/319)

Account Area - Utility Charges

531. An examination of the utilities records of the Regional Administration for the period under review revealed the following discrepancies:

- the Regional Administration maintained utility registers which contained telephone numbers and meters in respect of water and electricity. However, an authorised list of all telephone numbers and meters (electricity and water) under the control of the Regional Administration was not presented for audit scrutiny. As a result, it was difficult to ascertain if the payments made were for authorised meters and telephone numbers under the control of the Regional Administration; and

- amounts totalling \$119.856M were expended under this accounting area for the payment of telephone, electricity and water charges. However, audit examination of the various utility registers revealed the following differences:

Description	Amount on Account Analysis \$'000	Amount in Register \$'000	Difference \$'000
Telephone Charges	6,737	4,215	2,522
Electricity Charges	80,715	32,036	48,679
Water Charges	32,404	12,846	19,558
Total	119,856	49,097	70,759

Region's Response: The Head of the Budget Agency explained that a list of all telephone numbers and meters (electricity and water) under the control of the Regional Administration is available and efforts are being made to ensure all registers are updated.

Recommendation: The Audit Office recommends that the Regional Administration provide the Audit Office with a certified list of all telephone numbers and meters numbers for electricity and water and to ensure that utility records are reconciled promptly and accurately reflect the amount expended. (2014/320)

Other Matters

532. Thirty-four stale-dated cheques valued at \$8.396M were still on hand in respect of 2014 payments at the Accountant General's Sub-Treasury Department at the time of reporting in September 2015. The cheques on hand should have been refunded to the Consolidated Fund in keeping with the requirements of Section 43 of the FMA Act and the necessary adjustments made to the books of accounts. As a result, the Appropriation Accounts would have been overstated by the said sum.

Region's Response: The Head of Budget Agency indicated that some of the cheques on hand were due to the non-supply or non-delivery of items and efforts will be made to have them updated and paid over to the Consolidated Fund.

Recommendation: The Audit Office recommends that the Regional Administration institute measures to ensure full repayment to the Consolidated Fund of all amounts remaining unpaid at the end of each financial year. (2014/321)

Capital Expenditure

Account Area - Buildings

533. The amount of \$78.400M was allocated under this account area for the (a) rehabilitation of Amerindian Hostel at Mahaica; (b) construction of cold storage rooms at May 26, Strathspey, Campbelle's Trust, Grove Nursery Schools, Enterprise, St Mary's, Helena and Craig Primary Schools; (c) construction of sanitary blocks at Supply, Enmore/Hope and New Diamond Primary Schools; (d) construction of fences at St Cuthbert's Mission and Kairuni Nursery Schools; (e) extension of Lancaster Secondary, Friendship and Oleander Nursery schools; (f) construction of patients' waiting areas at Beterverwaging, Supply and Timehri Health Centres; (g) construction of trestles at Craig, Mocha Arcadia and Kuru Kururu Health Centres; and (h) rehabilitation of doctors' quarters at Cove and John and Golden Grove. As at 31 December 2014, amounts totalling \$78.266M were expended.

534. A contract for the construction of a shed (waiting area) at Timehri Health Centre, East Bank Demerara was awarded by the Regional Tender Board in the sum of \$2.059M to the second most responsive of six bidders on the grounds that this contractor prices were deemed as being the lowest realistic. The Engineer's Estimate was \$2.300M. As at 31 December 2014, amounts totalling \$1.989M were paid to the contractor. A physical verification of the works revealed an overpayment of \$82,000, based on the physical measurements taken on site and calculations.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since contacted the contractor and he has agreed to refund the sum overpaid.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid future overpayments. (2014/322)

Account Area - Drainage and Irrigation

535. The amount of \$38.450M was allocated under this account area for construction of revetments at Cane Grove and Craig and rehabilitation of dam at Cane Grove. As at 31 December 2014, amounts totalling \$38.448M were expended.

536. The contract for the rehabilitation of Bamboo Dam, Cane Grove, East Coast Demerara was awarded by the NPTAB to the lowest of seven bidders in the sum of \$16.490M, as against the Engineer's Estimate of \$17.100M. As at 31 December, 2014 the full amount was paid to the contractor. The works were completed and based on the physical measurements taken on site and calculations, an overpayment of \$1.257M was discovered.

Region's Response: The Head of Budget Agency explained that the Regional Administration changed the scope of work and gave verbal approval to the contractor. However, this was done without approval from the Tender Board. Efforts will be made to formally write the contractor on the change in scope and obtain the necessary approval for the works executed.

Recommendation: The Audit Office recommends that the Regional Administration ensure all change in scope of works is approved before executed and payments are made for approved works only. (2014/323)

AGENCY 75
REGION 5 - MAHAICA/BERBICE

Prior year matters, which have not been fully resolved

Current Expenditure

537. For the period under review, untimely pay change directives forwarded for resignations and dismissals to the Regional Administration, resulted in the overpayment of salaries totalling \$155,669; while, deductions in respect of six persons totalling \$57,021 were overpaid to various deduction agencies. Similarly, the Regional Administration had not been able to recover any further outstanding overpayments of net salaries and deductions which were overpaid to employees and various agencies for the years 2006, 2007, 2009, 2012 and 2013. Shown in the table below, is the status of outstanding salaries and deductions at the time of reporting in September 2015:

Year	Net Salary Overpaid \$'000	Net Salary Recovered \$'000	Net Salary Outstanding \$'000	Deductions Overpaid \$'000	Deductions Recovered \$'000	Deductions Outstanding \$'000	Net Salary & Deductions Outstanding \$'000
2006	998	49	949	0	0	0	949
2007	2,437	89	2,348	655	126	529	2,877
2009	105	0	105	72	0	72	177
2012	1,421	922	499	404	246	158	657
2013	623	0	623	340	0	340	963
2014	156	0	156	57	0	57	213
Total	5,740	1,060	4,680	1,528	372	1,156	5,836

Region's Response: The Head of Budget Agency indicated that for the years 2006 to 2013 public advertisements were placed and persons had visited the Regional Office and promised to repay, however, to date no such repayments were made. While, with regard to 2014, letters have been sent to all persons overpaid and efforts are also being made to recover the overpayments to the various agencies.

Recommendation: The Audit Office once again recommends that the Regional Administration vigorously pursue the recovery of the amounts overpaid and improve on the efficiency of the systems in place to avoid such overpayments. (2014/324)

Capital Expenditure

538. The Regional Administration had still not recovered overpayments totalling \$3.240M made to contractors for the years 2007, 2010, 2011 and 2013 as shown in the table below:

Year	Sub-Head	Description	Amount \$'000
2007	12036	Construction № 8 Secondary School	158
”	14008	Rehabilitation of St. Johns Street, Hopetown	847
”	12036	Completion of № 8 Secondary School	57
2010	12036	Rehab of Moraikobai Primary Sch. Lower Flat	111
2011	12036	Construction Perimeter Drain at № 8 Sec School	1,716
2013	12036	Extension to Mahaicony Secondary School	351
Total			3,240

Region's Response: The Head of Budget Agency explained that the overpayments were investigated and the contractors were written to. However, to date no repayment was made. The Regional Administration will now engage the Ministry of Communities on the way forward.

Recommendation: The Audit Office once again recommends that the Regional Administration make every effort to recover the overpayments and put proper systems in place to avoid a recurrence. (2014/325)

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

Current Expenditure

Account Area - Maintenance Works

539. Amounts totalling \$194.157M were expended under this accounting area. Included in this figure were amounts totalling \$58.290M, which were expended on fourteen contracts that were awarded by the Regional Tender Board as shown in the table below:

Description	Contract Sum \$'000	Engineer Estimate \$'000	Lowest Bidder \$'000	Amount Paid \$'000	Nº of Bids	Award
Rehab. of Champayne Access Road	6,707	7,434	6,526	6,707	6	3 rd lowest
Rehab. of Burma Branch Road	8,456	8,996	7,446	8,556	8	5 th lowest
Rehab. of RC Structure at Esau & Jacob	4,450	4,908	2,744	4,450	6	4 th lowest
Repairs to Rosignol Primary School	1,085	1,155	890	1,085	9	5 th lowest
Repairs to Bush Lot Old Health centre	1,054	1,431	920	1,052	6	2 nd lowest
Repairs to Belladrum Secondary	1,397	1,800	1,200	1,397	9	3 rd lowest
Repairs to Seafield Primary	1,273	1,364	1,001	1,273	6	Highest
Repairs to Zealand Primary	2,403	2,893	2,121	1,244	8	3 rd lowest
Rehab. of Sideline Dam Blairmont	6,435	7,195	6,291	6,366	7	2 nd lowest
Repairs to Ithaca Sluice Door	3,355	3,400	2,651	3,333	5	3 rd lowest
Rehab. of Waiting Shed R/nol H.C	1,650	2,159	1,5623	1,650	6	2 nd lowest
Rehab. of Sideline Dam Zorg-en-Hoop	7,489	8,417	6,710	7,460	7	4 th lowest
Rehab. of Hyde Park Access Road	8,813	8,999	7,790	8,808	2	Higher of 2
Const. G.H bridge at Bush Lot N.O.P.R	4,721	4,837	4,311	4,711	6	5 th lowest

540. With the exception of the 4th Regional Tender Board Minutes, which stated that the lowest bidder will not necessarily be awarded the contract, and that awards will be allocated based on contractors' capacity in terms of past performance, ownership of equipment, financial ability and most important, the time frame in completing the work in keeping with Government's policies; specific reasons were not given in the RTB Minutes as to why the lowest bidders were not awarded the contracts despite the Evaluation Committee reports presented for audit examination recommending the lowest bidders in each instance.

541. Evaluation Committee documents were not presented for audit examination for rehabilitation of Champayne Access Road, Burma Branch Road, RC Structure at Esau & Jacob, Sideline Dam Zorg-en-Hoop and repairs to Rosignol Primary School and Bush Lot Old Health Centre.

Region's Response: The Head of Budget Agency indicated that the Regional Tender Board Minutes would reflect the reasons for the basis of awards for all bidders if not awarded to the lowest bidder.

Recommendation: The Audit Office recommends that the Regional Administration give reasons why the contracts were not awarded to the lowest responsive bidders and to ensure that all documentations are presented for audit examination and the Procurement Act is fully complied with at all times. (2014/326)

Account Area - Services

542. Amounts totalling \$169.530M were expended under this accounting area. Included in this figure were amounts totalling \$154.388M which were spent on Security Services. However, the Administration had no system in place to verify that the services paid for were actually received.

Region's Response: The Head of Budget Agency indicated that the Region has written for approval to employ checkers at the Region. However, in the interim the Region has used its own Senior Officers to serve as checkers to visit locations and verify that guards are on duty.

Recommendation: The Audit Office recommends that the Regional Administration put systems in place to ensure value is received for all monies expended. (2014/327)

Stores and Other Public Property

543. An examination of inventories for the period under review revealed that one 85hp Yamaha outboard engine and one generator could not be accounted for. Checks revealed that these items were issued to senior officials of the Region Democratic Council.

Region's Response: The Head of Budget Agency indicated that the outboard engine was sent to a workshop for repairs. However the owner of the workshop has since died and the engine cannot be accounted for, while the generator suffered a similar fate, whereby a driver dropped it off at a workshop to be repaired and the owner of the workshop indicated that he has never received the generator. The Region is currently investigating this matter and will forward a report to the Ministry of Communities for guidance on the way forward.

Recommendation: The Audit Office recommends that the Regional Administration immediately investigate this matter and forward a report to the Audit Office as soon as it is completed. (2014/328)

Other Matters

544. 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 for the period under review revealed that there were thirteen cheque orders valued \$1.472M that were still to be cleared at the time of reporting in September 2015. As a result, it could not be ascertained whether the Region received full value for all sums expended.

Region's Response: The Head of Budget Agency indicated that every effort will be made to have these cheque orders cleared.

Recommendation: The Audit Office recommends that the Regional Administration take all necessary action to have these outstanding cheque orders cleared. (2014/329)

Capital Expenditure

Account Area - Public Works

545. The sum of \$91M was allocated for the construction of bridge at № 5 Village, construction and rehabilitation of roads at Bath Settlement, Eldorado, Lovely Lass, Brahan, Trafalgar, № 10/11, Ross, Golden Fleece, Larico and Cotton Tree, rehabilitation of streets in Zorg-en-Hoop, Blairmont and Shieldstown and rehabilitation of wharf at Central Mahaicony. As at 31 December 2014, amounts totalling \$90.944M were expended.

546. Included in the figure of \$90.944M were amounts totalling \$46.769M, which were expended on nine contracts as shown in the table below that were not awarded to the lowest or most competitive bidders despite the Evaluation Committee recommending the lowest bidders in each instance.

Description	Contract Sum \$'000	Engineer Estimate \$'000	Lowest Bidder \$'000	Amount Paid \$'000	№ of Bids	Award
Rehab of streets in Shieldstown	5,274	6,467	4,846	5,239	11	2 nd lowest
Rehab of streets in № 3&4 Blairmont	2,226	2,548	2,110	2,218	7	2 nd lowest
Rehab of Section of Facade Dam C/Tree	4,883	5,217	4,182	4,883	7	5 th lowest
Rehab of sideline Dam № 10/11SOPR	4,670	5,759	4,117	4,478	12	3 rd lowest
Construct GH bridge at № 5	4,929	5,674	3,920	4,851	8	3 rd lowest
Rehab of street at El Dorado	5,211	5,904	4,392	5,211	12	7 th lowest
Upgrading of Cotton Tree Nsy Sch St.	7,729	8,801	7,310	7,729	6	2 nd lowest
Rehab of Cross Street at Trafalgar	6,442	4,250	5,547	6,442	4	3 rd lowest
Rehab of street at Hope	5,746	6,596	5,128	5,718	12	5 th lowest

547. A general reason was given in the fourth Regional Tender Board Minutes that the lowest bidder will not necessarily be awarded the contract. Awards will be allocated based on contractors' capacity in terms of past performance, ownership of equipment, financial ability and most important, the time frame in completing the work in keeping with Government's policies.

Region's Response: The Head of Budget Agency indicated that every effort will be made to fully comply with the Procurement Act.

Recommendation: The Audit Office recommends that the Regional Administration give reasons why the contracts were not awarded to the lowest responsive bidders and ensure the Procurement Act is fully complied with at all times. (2014/330)

Account Area - Buildings

548. The sum of \$87.123M was allocated for the completion of Novar Primary and Mahaicony Secondary Schools, construction of teachers' quarters at Gordon Table, construction of tarmacs at Fort Wellington Secondary, Novar and Belladrum Primary Schools, extension of Woodley Park Primary School, enclosure of teacher's quarters at Karamat, construction of Administration Building and Incinerator, extension of Pharmacy and rewiring of building at Fort Wellington Hospital and enclosure of Administration Building. As at 31 December 2014, amounts totalling \$87.098M were expended.

549. Included in the above expenditure of \$87.098M were payments on five contracts as shown in table below that were not awarded to the lowest or most competitive bidders despite the Evaluation Committee recommending the lowest bidders in each instance.

Description	Contract Sum \$'000	Engineer Estimate \$'000	Lowest Bidder \$'000	Amount Paid \$'000	No of Bids	Award
Comp. of extension at Mahaicony Sec.	3,905	3,996	3,364	3,905	9	5 th lowest
Const. of Tarmac at Novar Sec.	4,121	5,995	3,736	3,968	9	2 nd lowest
Extension of Pharmacy at F/W Hosp.	4,652	5,000	3,940	4,652	14	10 th lowest
Const. of Tarmac at Blairmont Prim.	4,210	4,500	4,044	3,376	4	3 rd lowest
Completion of Tarmac at Novar Prim.	2,757	3,100	2,568	2,757	5	3 rd lowest

Region's Response: The Head of Budget Agency indicated that every effort will be made to fully comply with the Procurement Act.

Recommendation: The Audit Office recommends that the Regional Administration give reasons why the contracts were not awarded to the lowest responsive bidders and ensure the Procurement Act is fully complied with at all times. (2014/331)

AGENCY 76
REGION 6 - EAST BERBICE/CORENTYNE

Prior year matters, which have not been fully resolved

Current Expenditure

550. Employees were overpaid net salaries totalling \$2.657M, which have still not been recovered for the year 2007 while the related deductions paid over to the various agencies had also not been recovered. In addition, net salaries totalling \$337,613 were overpaid to fourteen employees during 2012, of which only amounts totalling \$17,622 were recovered; however, the related overpaid deductions of \$425,327 were still to be recovered. Similarly, during 2014 seventeen employees were overpaid net salaries totalling \$535,098 while amounts totalling \$62,822 were overpaid to various deduction agencies. The Administration was able to recover net salary amounting to \$123,240 of the sum overpaid in 2014.

551. In a related matter, unpaid net salaries totalling \$1.710M and \$5.283M were refunded to the Consolidated Fund for the years 2012 and 2013 respectively. However, the related deductions totalling \$1.453M which were overpaid to various agencies were still not recovered. Similarly, for 2014, amounts totalling \$2.845M were refunded to the Consolidated Fund as unpaid salaries in respect of forty-five employees but the related deductions totalling \$622,546 which was paid over to the various agencies were also still to be recovered. Failure to recover the deductions would result in overpayments to the agencies concerned.

Region's Response: The Head of Budget Agency indicated that efforts are being made to recover all outstanding monies owed to the Administration from past employees while the Administration is currently engaging GRA and NIS to recover all amounts overpaid.

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 all amounts over paid. (2014/332)

552. Fundamental breaches of internal controls led to fuel and lubricants valued approximately \$21.942M not being accounted for at Whim Stores, Manarabisi and Black Bush Polder Pump Stations in 2007, as shown in table below. The Police had requested additional information from the Audit Office which was forwarded to them on 16 May 2013. However, up to the time of reporting in September 2015, no update was received on this matter.

Fuel & Lubricants	Amount (2007) \$'000	Amount (2008) \$'000	Total \$'000
Dieselene	8,860	9,725	18,585
Grease	628	0	628
№ 50 oil	349	210	559
№ 90 oil	391	400	791
№ 68 oil – Hyspin	120	668	788
Gasoline	102	102	204
Outboard Plus	119	88	207
№ 15W – 40 oil	19	0	19
Brake fluid	38	0	38
№ 20W – 50 oil	0	123	123
Total	10,626	11,316	21,942

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 once again recommends that the Regional Administration pursue this matter with the Police in order to resolve same. (2014/333)

553. In 2011, an examination of payment vouchers with supporting documents and related Stores records on the purchases of dietary items for the consumption by patients at the New Amsterdam and Fort Canje Hospitals revealed significant differences totalling \$1.735M in the quantities of items received. This situation continued in 2012 where differences totalling \$1.680M were noted in the quantities of items received. It was explained that the differences in quantities were as a result of increases in cost between the times the requisitions were made to purchase and the actual supplying of the items, hence the recording of less items received in the Stores records than those stated on the Requisition to Purchase and the supplier's bills. It should be noted that Tender Board approval was not seen to substantiate the increase in prices or reduction in the quantity of items supplied. In 2013, dietary items purchased for the Fort Canje Hospital and valued at \$8.235M were not recorded in the Stock Ledgers. As a result, it could not be determined whether the items purchased were actually received and accounted for.

Region's Response: The Head of Budget Agency indicated that efforts have been made in 2014 to discontinue the practice of accepting reduced quantities due to price fluctuation. In addition, efforts will be made to engage the Ministry of Communities with regards to prior year shortages on delivery of stock for a way forward.

Recommendation: The Audit Office recommends that the Regional Administration take urgent action to ensure strict compliance with the Stores Regulations at all times and forward the necessary documentation to the Audit Office after a decision has been taken by the Ministry of Communities. (2014/334)

554. 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 an examination of a sample of one hundred and sixty-nine cheque orders, it was observed that cheque orders were being cleared on average of forty-one days after they were issued for the period under review. In addition, at the time of reporting, one hundred and twenty cheque orders valued at \$36.942M remained outstanding for the period under review. Similarly, it was noted that six hundred and twenty-three cheque orders valued at \$272.880M remained outstanding for prior years. As a result, it could not be ascertained whether the Region received full value for all sums expended. Shown in the table below is the status of outstanding cheque orders at the time of reporting in September 2015:

Year	Nº of Cheque Orders	Amount \$'000
2006	145	53,168
2007	70	43,659
2008	85	26,611
2009	81	22,427
2010	63	20,300
2011	34	12,465
2012	36	31,975
2013	109	62,275
2014	120	36,942
Total	743	309,822

Region's Response: The Head of Budget Agency indicated that efforts will be made to have all outstanding cheque orders cleared.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to have these long outstanding cheque orders cleared and submit the necessary documentation to the Audit Office for verification. (2014/335)

555. One hundred and twenty cheques totalling \$39.044M in relation to expenditure for the years 2012 to 2014 were still with the Regional Accounting Unit and the Sub-Treasury. These cheques were yet to be paid at the time of audit in August 2015. This situation is in contravention to the FMA Act, which states that all unspent amounts at the end of the year should be refunded to the Consolidated Fund. This situation would also give rise to the overstatement of the Appropriation Accounts by the said sum.

Region's Response: The Head of Budget Agency explained that the cheques on hand were due to the partial delivery or non delivery of supplies to the Region. Efforts will be made to update and pay over the cheques with regards to the non-delivery of items to the Consolidated Fund while the other will be investigated and updated and paid over as persons come to uplift their payments.

Recommendation: The Audit Office once again recommends that the Regional Administration submit the relevant information when these cheques are updated and paid over so that these could be verified by the Audit Office. (2014/336)

Capital Expenditure

556. The Regional Administration was still to recover overpayments totalling \$10.691M made on twenty-one contracts for the year 2008 to 2013 as shown in table 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 № 67 Sluice	284		284
	13010	Construct bridge at Hacks Canal	216		216
	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
2011	13010	Timber Revetment at Orealla	913	300	613
	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
2012	13010	Construction of Joanna Timber Bridge	126		126
	11007	Reconstruction of Warren Heavy Duty Timber Bridge	168	168	0
2013	12039	Construction of Albion Front Nursery – Phase 2	659		659
	12039	Rehabilitation of № 71 First Street	573	100	473
Total			11,717	1,026	10,691

Region's Response: The Head of Budget Agency explained that the overpayments were investigated and the contractors were written to. However, to date no repayment was made. The Regional Administration will now engage the Ministry of Communities on the way forward.

Recommendation: The Audit Office once again recommends that the Regional Administration make every effort to recover the overpayments and put proper systems in place to avoid a recurrence. (2014/337)

557. In 2013, two cheques totalling \$5.420M were drawn on the Appropriation Accounts for the acquisition of one boat and engine and five water dispensers, twelve filing cabinets, two air conditioning units, nine writing desks and two meeting tables for the Health and Education Departments. At the time of reporting in September 2015, one cheque valued at \$4.166M was paid to the supplier, while the other cheque for \$1.254M was still at the Regional Accounting Unit.

Region's Response: The Head of Budget Agency indicated that for the items valued at \$1.254M was in respect of the Education Department, the cheque was not paid to the supplier because delivery was not made. Efforts will now be made to have the cheques update and paid over to the Consolidated Fund.

Recommendation: The Audit Office recommends that the Regional Administration refund these cheques to the Consolidated Fund and in the future ensure that payments are only processed for purchases that have been delivered. (2014/338)

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

Current Expenditure

Account Area - Office and Field Supplies

558. Dieseline purchased were stored in two storage tanks at Whim Stores. However, only one of the tanks was calibrated. In addition, the purchases were not recorded separately in the records for each of the tanks. As a result, a comparison between the records and a physical count of the dieseline could not be carried out since one of the tanks was not calibrated and stocks were not recorded for individual tanks.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has engaged GUYOIL for assistance to have the tank calibrated.

Recommendation: The Audit Office recommends that the Regional Administration take steps to have the tank calibrated urgently. (2014/339)

Account Area - Utility Charges

559. Amounts totalling \$171.806M were allocated under this accounting area. As at 31 December 2014, the sum of \$160.379M was expended. An examination of the utility registers revealed differences between the amounts recorded in the registers and the amounts actually expended as shown below:

Description	Amount as per IFMAS \$'000	Amount as per Registers \$'000	Difference \$'000
Electricity Charges	118,091	82,189	35,902
Telephone Charges	13,039	14,559	(1,520)
Total	131,130	96,748	34,382

Region's Response: The Head of Budget Agency explained that this lapse was due to the shortage of staff and that efforts will be made to have the utility registers updated.

Recommendation: The Audit Office recommends that the Regional Administration institute a process of monthly reconciliation between the IFMAS and records in the Regional Accounting Unit in order to facilitate early identification of errors affecting the various accounts and promptly take corrective action. (2014/340)

Account Area - Maintenance Works

560. During the period under review, the sum of \$12.417M was expended on equipment maintenance. However, included in this sum was an amount of \$2.534M which represented invoices/payments for 2015 in relation to servicing of air condition units. These prepayments were in breach of the financial regulations, which stipulates that all transactions should be done on a cash basis. In addition, the Appropriation Accounts for the period under review would be overstated by the said amount.

Region's Response: The Head of Budget Agency indicated that the Regional Administration will discontinue the practice of prepayment.

Recommendation: The Audit Office recommends that the Regional Administration ensure the Region comply fully with the requirements of the financial regulations. (2014/341)

561. Section 34 of the Stores Regulations requires all gifts to be valued and brought to account by the individual entities and periodic returns are required to be submitted to the Ministry of Finance. A gift register was maintained at the New Amsterdam Drugs Bond; moreover, it was not updated for the period under review. In addition, there was no evidence that periodic returns were submitted to the Ministry of Finance. Further, it was noted that the gifts were still in boxes and stored in a haphazard manner.

Region's Response: The Head of Budget Agency explained that the Regional Administration is currently in the process of updating the gift register.

Recommendation: The Audit Office recommends that the Regional Administration take immediate steps to ensure that the Stores Regulations is complied with, as it relates to the accounting for gifts. (2014/342)

Capital Expenditure

Account Area - Purchases

562. The sum of \$81.156M was voted for the purchase of excavator, motorcycles, ambulance, chalkboards, climbing frames, see-saws, swings, shelves, chairs, tables, racks, stool, air conditioning units, fans, photocopier, school furniture and equipment such as desks, benches, filing cabinets, ultrasound machine, cardiac monitors, genitor, pulse oximeters, examination couches, haemoglobin meters, water filtration systems, scales and baby warmers. As at 31 December, 2014, the entire sum was expended.

563. Included in the sum of \$81.156M were amounts of \$6.246M and \$7.086M which were expended on the acquisition of one 4WD Tractor and Baldon Slasher and items for the Health and Education Departments. However, the Slasher had not yet been delivered and the cheque of \$825,000 for this item was still on hand at the time of reporting. With respect to the items for Health and Education Departments these were also not received at the time of reporting in September 2015.

Region's Response: The Head of Budget Agency explained that the Slasher was delivered but was not of the right specification and, as such, was returned to the supplier for a replacement and the cheque will be released once this has been delivered.

Recommendation: The Audit Office recommends that the Regional Administration aggressively follow-up with the suppliers to have the outstanding items delivered. (2014/343)

AGENCY 77
REGION 7 - CUYUNI/MAZARUNI

Prior year matters, which have not been fully resolved

Current Expenditure

564. Amounts totalling \$1.307M were refunded to the Consolidated Fund with respect to unpaid net salaries for the period under review. However, the related deductions of \$105,626 which were inadvertently paid over to the Guyana Revenue Authority, National Insurance Scheme and other agencies had not yet been recovered by the Regional Administration. Similarly, deductions totalling \$1.048M for the years 2005 to 2012 were also overpaid to the Guyana Revenue Authority and National Insurance Scheme and were not recovered except for an amount of \$35,200 which was recovered from the Guyana Revenue Authority. Shown in the table below are the details of the overpayments:

Years	GRA Paid Over \$	GRA Recovered \$	NIS Paid Over \$	Others \$
2005 - 2007	186,923	35,200	329,115	0
2011	210,295	0	87,162	0
2012	18,577	0	215,849	0
2014	19,888	0	68,048	17,690
Total	435,683	35,200	700,174	17,690

Region's Response: The Head of Budget Agency indicated that the Regional Administration has been pursuing this matter in excess of five years and it has also been discussed exhaustively at the Public Accounts Committee and supported by the Accountant General who explained the process that contributed to these overpayments. Nevertheless, the Regional Administration is pursuing the relevant agencies concerned so that the amounts overpaid could be recovered.

Recommendation: The Audit Office once again recommends that the Regional Administration vigorously follow-up this matter with the Agencies concerned so that the amounts overpaid could be recovered. (2014/344)

565. Investigations were conducted by the Regional Administration into the discrepancies relating to the losses of fuel and lubricants. Corrected measures had been implemented to avoid a recurrence, and it was noted that Cabinet approval was obtained for the writing off of \$1.878M of fuel and lubricants recorded as losses for the period 1998 to 2000. However, as at 31 December 2007, there were shortages in stock of fuel and lubricants valued at \$1.398M for the years 2001 to 2006, which was yet to be written off. At the time of the audit in July 2015, the Regional Administration was still awaiting a decision from the Ministry of Finance as it relates to the writing off of these losses.

Region's Response: The Head of Budget Agency indicated that the Regional Administration is pursuing this matter with the Finance Secretary to write off the losses. A reminder has since been sent to the Finance Secretary.

Recommendation: The Audit Office once again recommends that the Finance Secretary address this long outstanding matter in order to bring closure to same. (2014/345)

AGENCY 78
REGION 8 - POTARO/SIPARUNI

Prior year matters, which have not been resolved

Current Expenditure

566. The Regional Administration had still not taken appropriate measures to recover related deductions totalling \$267,750 in respect of unpaid net salaries amounting to \$1.779M which were refunded to the Sub-Treasury during 2012. In the previous audit report, it was noted that the relevant agencies were written to but there was only a refund of \$9,956 from one agency. Similarly, during 2013 amounts totalling \$2.329M were refunded to the Sub-Treasury as unpaid net salaries, while the related deductions amounting to \$349,169 were overpaid to the relevant agencies. 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.

567. In a related matter, an examination of the payroll records revealed that during the year under review, net salaries totalling \$245,210 were overpaid to four employees, while the related deductions amounting to \$34,250 were also overpaid to the relevant agencies.

Region's Response: The Head of Budget Agency explained that the Regional Administration had written to the relevant agencies to recover the amounts overpaid. However, to date no favourable response was received. In addition, NIS was furnished with all the relevant details from the Region but NIS was unable to take any action due to the system currently being computerised. Reminders would be sent to the agencies.

Recommendation: The Audit Office once again recommends that the Regional Administration follow-up this matter with the relevant Officers and Agencies with the view of recovering the amounts overpaid. (2014/346)

568. An examination of the National Insurance Scheme records revealed that nineteen employees were without NIS numbers as at 31 December 2014, indicating that these employees may not have been registered with the Scheme. At the time of the audit in August 2015, the employees are still to be registered. A similar observation was made in 2013. It should be emphasised that failure to register employees with the Scheme, has implications for their social security and other benefits.

Region's Response: The Head of Budget Agency explained that efforts are currently being made to have these employees registered with the Scheme which takes an average two to three months due to the remote locations of some employees.

Recommendation: The Audit Office once again recommends that the Regional Administration ensure all employees are registered with the Scheme. (2014/347)

569. The sum of \$23.676M was allocated for the purchase of fuel and lubricants for use by the Region's fleet of vehicles/equipment. As at 31 December 2014, amounts totalling \$23.671M were expended. Section 29 of the Stores Regulations, stipulates that log books in Form 17 shall be maintained for all motor vehicles, plant, machinery and equipment. However, for the period under review, of the twenty-three serviceable vehicles/equipment for which log books were required to be maintained, no log books were presented for audit examination. A similar observation was made in the previous year's audit.

Region's Response: The Head of Budget Agency indicated that most if not all of the vehicles of Regional Administration were not operable or were not in operation during the year under review.

Recommendation: The Audit Office recommends that the Regional Administration ensure all log books are properly written-up and presented for audit examination (2014/348).

570. In addition, the Regional Administration acquires fuel and lubricants on a credit basis from a local representative of GUYOIL in the Region. However, reconciliations of payments made against fuel and lubricants received by the Region were not done for the period under review. A similar situation was noted during the 2013 audit. As a result, it was difficult to determine if the Region received all fuel and lubricants paid for.

Region's Response: The Head of Budget Agency indicated that the Regional Administration is currently putting systems in place to ensure proper reconciliations are being done.

Recommendation: The Audit Office once again recommends that the Regional Administration take action to introduce measures for strict control over acquisitions of fuel, while implementing a process of monthly reconciliation with the supplier. (2014/349)

571. The Regional Administration was still to recover overpayments totalling \$7.158M made on the following contracts during the years 2009, 2011 and 2012:

Year	Description	Amount Overpaid \$'000	Amount Cleared after revisit \$'000	Balance \$'000
2009	Rehabilitation of Dormitory at Mahdia	462	150	312
"	Rehabilitation of Kato Primary School	563	0	563
"	Rehabilitation of bridge at Mahdia Dorms	980	33	947
"	Rehabilitation of Mahdia Creek Bridge	324	0	324
"	Rehabilitation of generator hut at Mahdia Hospital	302	0	302
2011	Repairs to Kanapang Teacher's Quarters	1,618	0	1,618
"	Repairs to Hand Rail Bridge at Mahdia	296	0	296
2012	Revetment at Mahdia Dorms	1,626	0	1,626
"	Repairs to Kato Cottage Hospital Fence	617	0	617
"	Repairs to Micobie Bridge	207	0	207
"	Repairs to Kato Bridge	346	0	346
Total		7,341	183	7,158

Region's Response: The Regional Administration explained that the overpayments were investigated and the contractors were written to. However, to date no repayment was made. The Regional Administration will now engage the Ministry of Communities on the way forward.

Recommendation: The Audit Office once again recommends that the Regional Administration make every effort to recover the overpayments and put proper systems in place to avoid recurrences. (2014/350)

572. The Regional Administration was yet to recover mobilisation advances totalling \$4.072M paid to contractors whose contracts were terminated for failure to complete the works within the contractual period, as shown below:

Contract Number	Name of Project	Contract Sum \$'000	Amount \$'000
14/12	Repairs to Paramakatoi Dormitory	5,592	1,119
15/12	Repairs to Mahdia Dormitory School Fence	2,703	270
20/12	Rehab. of Paramakatoi Primary School Annex	3,036	607
22/12	Rehab. of Paramakatoi Health Centre	1,736	347
43/12	Repairs to Chiung Mouth Primary School	2,003	401
60/12	Repairs to Monkey Mountain Primary School	3,825	765
61/12	Repairs to Monkey Mountain Primary School Annex	2,816	563
Total		21,711	4,072

Region's Response: The Head of Budget Agency explained that the overpayments were investigated and the contractors were written to. However, to date no repayment was made. The Regional Administration will now engage the Ministry of Communities on the way forward.

Recommendation: The Audit Office once again recommends that the Regional Administration make every effort to recover the overpayments and put proper systems in place to avoid recurrences. (2014/351)

573. An examination of the Stores records revealed breaches of the Stores Regulations as detailed below. Similar breaches were also noted during the 2013 audit.

- (a) items purchased for current expenditures were not entered in the Goods Received Book, instead they were recorded in an Immediate Issue Book;
- (b) it was observed that the Stores was not properly arranged and kept; and
- (c) Stock Ledgers were not updated for the period under review while no Bin Cards were maintained.

Region's Response: The Head of Budget Agency indicated that all efforts will be made to have items properly recorded and issued thus resolving the problem. The Region will also conduct a full stock count and update the Bin Cards and Stock Ledgers as necessary.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the Stores Regulations are fully complied with at all times. (2014/352)

574. 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, one hundred and seventy-six cheque orders totalling \$66.124M for 2013 and prior years were still not cleared at the time of audit in August 2015.

Region's Response: The Head of Budget Agency indicated that the Regional Administration is making every effort to have all the related vouchers and invoices submitted to the Sub-Treasury to clear the outstanding cheque orders.

Recommendation: The Audit Office once again recommends that the Regional Administration submit the necessary information to the Audit Office when the cheque orders are cleared so that this can be verified. (2014/353)

575. 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 at the time of reporting in August 2015, had all supporting documents attached including the respective cheques. This situation was in contravention to the FMA Act, which states that all unspent amounts at the end of the year should be refunded to the Consolidated Fund. This situation would also give rise to the overstatement of the Appropriation Accounts by the said sum. The following is a summary of the payment vouchers:

Particulars	Nº of Cheques	Amount \$'000
Repairs and maintenance works	22	11,239
Purchases	3	682
Services rendered	5	448
Total	30	12,369

Region's Response: The Head of Budget Agency indicated that due to the location of persons in remote areas who are the payees and the cost to get to the Region Sub-Treasury being in excess of the amounts to be uplifted as payment, persons do not uplift such payments in a timely manner, as such, these cheques will be updated and paid over as persons come to uplift their payments.

Recommendation: The Audit Office once again recommends that the Regional Administration submit the relevant information when these cheques are updated and paid over and so that this could be verified by the Audit Office. (2014/354)

576. Two payment vouchers for the year 2013 valued at \$1.105M in respect of retention payments for the construction of Monkey Mountain Primary School and Teachers' Quarters, Mahdia were still not presented for audit examination.

Region's Response: The Head of Budget Agency indicated that efforts will be made to locate these vouchers and have them presented for audit examination.

Recommendation: The Audit Office once again recommends that the Regional Administration locate these vouchers and have them presented for audit examination. (2014/355)

Capital Expenditure

577. The Regional Administration was still to recover overpayments totalling \$12.400M made on the following contracts during the year 2011:

Description	Amount Overpaid	Amount Cleared in June 2014	Balance
	\$'000	\$'000	\$'000
Construction of drain at Mahdia	3,500	0	3,500
Construction of Chiung Mouth Bridge	3,834	2,659	1,175
Construction of Industrial Arts Department at Paramakatoi	1,664	0	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	0	2,448
Repairs to Kato Cottage Hospital	746	306	440
Construction of Chairman's Quarters at Mahdia	146	0	146
Rehabilitation of Kato Guest House	485	0	485
Extension of Kurukubaru Primary School	301	0	301
Enclosure of Paramakatoi Teacher's Quarters	987	0	987
Extension of Kurukubaru Health Post	505	0	505
Upgrading of the electrical system at Mahdia District Hospital	247	0	247
Total	17,765	5,365	12,400

Region's Response: The Head of Budget Agency explained that the overpayments were investigated and the contractors were written to. However, to date no repayment was made. The Regional Administration will now engage the Ministry of Communities on the way forward.

Recommendation: The Audit Office once again recommends that the Regional Administration make every effort to recover the overpayments and put proper systems in place to avoid recurrences. (2014/356)

578. The Regional Administration was yet to recover mobilisation advances totalling \$2.213M paid to contractors but whose contracts were terminated for failure to complete the works within the contractual period as shown below:

Contract Number	Name of Project	Contract Sum \$'000	Amount \$'000
18/12	Extension of Chenapau Primary School	7,033	1,407
33/12	Upgrade of Mahdia Secondary School Dormitory	4,851	485
41/12	Construction of Culverts at 7 Miles	3,207	321
Total		15,091	2,213

Region's Response: The Head of Budget Agency explained that the overpayments were investigated and the contractors were written to. However, to date no repayment was made. The Regional Administration will now engage the Ministry of Communities on the way forward.

Recommendation: The Audit Office once again recommends that the Regional Administration make every effort to recover the overpayments and put proper systems in place to avoid recurrences. (2014/357)

579. Three contracts valued at \$20.450M were awarded for the construction of three bridges and revetments at Kurukubaru, Kato and Echilebar. A physical verification of the projects carried out in June 2014 revealed that the works were completed and some items on the projects were found to be over measured while some were under measured which resulted in a net underpayment to the contractors in the sum of \$829,650 on the projects, details of which are shown in the table below. This is a clear indication that the project was neither properly supervised nor monitored by the Regional Administration.

Description of works	Amount Overpaid \$'000	Amount Underpaid \$'000	Net Underpayment \$'000
Construction of Kurukubaru Access Bridge	351	602	251
Construction of Bridge & Revetment at Chuing Mouth, Kato	30	216	185
Construction of Bridge & Revetment at Taruka, Echilebar	122	515	393
Total	504	1,333	829

580. Further, the following observations were also made in respect of the construction of Kurukubaru Access Bridge:

- The sum of \$75,000 was paid to the contractor for a performance bond. A copy of the bond was still not submitted for verification.
- The date of signing of the contract was not inserted on the signed contract agreement.
- The contract does not include any defects liability period for the works; however a retention sum was withheld. It is unclear how this retention sum would be eventually released and after what period of time.

Region's Response: The Head of Budget Agency explained that the design on the bridges was done taking into consideration the allocation available, however the contractor did additional works at no cost to complete the project. The contractor in respect of the construction of the Kurukubaru Access Bridge has since died and the amount of \$75,000 remains outstanding.

Recommendation: The Audit Office recommends that the Regional Administration ensure that there is proper supervision and monitoring of all projects to ensure that there is no recurrence of this situation and that all pertinent information should be included in the contract documents. (2014/358)

581. The Regional Administration was still to recover overpayments totalling \$380,760 made during 2013 on the contracts for rehabilitation to Mahdia Bridge and construction of Campbell Town Nursery School.

Region's Response: The Head of Budget Agency indicated that the Public Works Department did a revisit to the bridge and further calculations were done resulting in a reduction of the overpayment from \$138,600 to \$92,400. The Region will pursue the recovery of the amount overpaid. Failing which, the Regional Administration will seek advice from the Ministry of Communities on the way forward.

Recommendation: The Audit Office once again recommends that the Regional Administration makes efforts to recover the amount overpaid. (2014/359)

582. The Regional Administration still could not account for capital items purchased in 2011 and 2012 totalling \$4.603M as shown below:

Year	Item	Description	Quantity	Amount \$'000
2011	25045	Cupboards	5	225
"	"	Chalk Boards	10	400
"	"	Desk & Bench	60 prs.	600
"	"	Table	1	97
"	"	Furniture	0	300
"	"	Student Combination Chairs	100	750
"	"	Table	11	275
"	"	Book Cupboards	4	220
"	"	Single Bed	1	25
"	"	Table	1	25
"	"	Metal Cupboards	5	377
2012	25045	Desk and Bench	75prs.	1,309
Total				4,603

Region's Response: The Head of Budget Agency indicated that efforts will be made to have this matter investigated and ensure all outstanding items are delivered, failing which the Region will seek to recover the amounts already paid to suppliers.

Recommendation: The Audit Office once again recommends that the Regional Administration vigorously pursue this matter and the result submitted for audit scrutiny. (2014/360)

583. The sum of \$4.383M was expended on the purchase of capital items in 2012 as shown below. However, there was still no evidence to show that the items purchased were received and brought to account in the relevant stock records.

Description	Quantity	Amount \$'000
Microwave	3	92
Bed Frame	2	90
Pair Desk & Bench Type (1)	110	1,591
Chalk Board	23	690
Cup Board	24	480
Teacher Table & Chair	11	165
Nursery Set	18	760
Teacher Table	12	180
E.C.G Machine	1	335
Total		4,383

Region's Response: The Head of Budget Agency indicated that they are in the process of collecting all outstanding items and have it recorded within the Stores. Many items are outstanding from Village Councils. Several meetings were held with Toshaos urging them to have all outstanding school furniture delivered. Two bed frames were received and were issued to staff quarters.

Recommendation: The Audit Office once again recommends that the Regional Administration investigate this matter and pursue vigorously the delivery of the outstanding items. (2014/361)

584. The contract for the acquisition of one Nissan Ambulance was awarded by NPTAB in the sum of \$10.300M. The contract was entered into on 28 August 2013 between the Ministry of Local Government and Regional Development and a local supplier. As at 12 September 2013, a cheque for the full contract sum was prepared and held at the Sub-Treasury. The ambulance was received by the Region and registered on 27 March 2014. The cheque was paid to the supplier on 10 April 2014. At the time of the audit in June 2014, the ambulance was returned to the supplier due to defects. In addition, the contract agreement stated that a performance bond equivalent to ten percent of the contract sum be lodged. However, a performance bond was not lodged by the supplier. No further information was received by the Audit Office in relation to this purchase.

Region's Response: The Head of Budget Agency indicated that the Regional Administration is currently engaging the Ministry of Communities on this matter.

Recommendation: The Audit Office recommends that the Regional Administration engage the Ministry of Communities with regards to getting the supplier to supply an ambulance to replace the one originally supplied. (2014/362)

Current year matters with recommendations for improvement in the existing system

Current Expenditure

Account Area - Employment Costs

585. The Regional Administration had not taken the necessary steps to have all of its employees registered with the Guyana Revenue Authority. In 2014, there were thirty-four employees who were without Tax Payer Identification Number.

Region's Response: The Head of Budget Agency explained that all efforts are being made to have persons registered with GRA. However, due to the remoteness of some persons residing in the area, this process takes longer.

Recommendation: The Audit Office recommends that the Regional Administration ensure all employees are registered with the Guyana Revenue Authority. (2014/363)

Account Area - Field Materials & Supplies

586. An examination of a sample of payment vouchers under this account area revealed that payment vouchers were not properly prepared and the necessary documentations to support the payments made were not always attached. In addition, important internal control checks such as paid stamp on supporting documents, head of department's signature, and cheque numbers on the payment vouchers were missing.

Region's Response: The Head of Budget Agency explained that efforts are being made to have the Accountant General's Sub-Treasury work along with the Region to ensure that all the shortcomings are addressed.

Recommendation: The Audit Office recommends that the Regional Administration put systems in place to ensure that there is adequate accountability for payment vouchers and supporting documents. (2014/364)

Account Area - Maintenance Works

587. Amounts totalling \$153.926M were expended on maintenance works. An examination of payment vouchers under this account area revealed that bills of quantities were not always signed by the Engineer, contract documents were not attached to the payment vouchers and paid stamp was not seen on supporting documents.

Region's Response: The Head of Budget Agency explained that efforts are being made to have the Accountant General's Sub-Treasury work along with the Region to ensure that all the shortcomings are addressed.

Recommendation: The Audit Office recommends that the Regional Administration put systems in place to ensure that there is adequate accountability for payment vouchers and supporting documents. (2014/365)

Capital Expenditure

Account Area - Building

588. Amounts totalling \$44M were allocated under this accounting area. As at 31 December 2014, amounts totalling \$43.941M were expended. Included in the sum of \$43.941M was one retention payment totalling \$1.615M in relation to a contract for the construction of Tumong bridge that was awarded in 2014, and for which the cheque and payment voucher were still in the Regional Sub-Treasury's safe at the time of the audit in August 2015.

Region's Response: The Head of Budget Agency indicated that the contractor was out of the country and the cheque will be updated and paid soon.

Recommendation: The Audit Office recommends that the Regional Administration 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. (2014/366)

Account Area - Purchases

589. Amounts totalling \$46.955M were allocated under this accounting area for purchases of capital items. As at 31 December 2014, the Regional Administration made seventy-five purchases valued at \$46.870M, which included the acquisition of items under the various programmes. However, only items totalling \$15.605M were brought to account in the Stores records. In relation to the items valued at \$29.801M no supporting documents were seen for the items purchased and there was no evidence that these items were entered in the Stores records. Further, none of the items were physically verified since the Storekeeper was on vacation leave and the Personnel Officer who was holding the keys to the Stores could not offer any information on the capital purchases.

Region's Response: The Head of Budget Agency indicated that all efforts will be made to have items properly recorded and issued thus resolving the problem. The Region also will conduct a full stock count and update the Bin Cards and Ledgers as necessary.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the Stores Regulations are fully complied with at all times. (2014/367)

AGENCY 79
REGION 9 - UPPER TAKUTU/UPPER ESSEQUIBO

Prior year matters, which have not been resolved

Current Expenditure

590. Untimely action in 2012 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. These overpayments occurred due to the late notification of pay-changes to the Regional Accounting Unit by the Sub-Districts, which are remotely located. At the time of the audit in July 2015, the Administration had not recovered any of the overpayments.

Region's Response: The Head of Budget Agency indicated that the Regional Administration will investigate the overpayments and make every effort to recover the amounts overpaid.

Recommendation: The Audit Office once again recommends that the Regional Administration vigorously follow-up this matter so that the amounts overpaid could be recovered. (2014/368)

591. The Regional Administration had still not recovered amounts totalling \$1.235M overpaid on the following contracts for the years 2009 - 2010 and 2012:

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
2010	"	Rehabilitation of Macaw Bridge	138
2012	6242	Rehabilitation of Shulinab Nursery School	81
"	"	Rehabilitation of Moco-Moco Teacher's Quarter	126
Total			1,235

Region's Response: The Head of Budget Agency explained that the Regional Administration had written to the contractors, however, there has been no recovery of the amounts overpaid to date. The Regional Administration will now follow up all overpayments to recover the sums overpaid.

Recommendation: The Audit Office once again recommends that the Regional Administration vigorously pursue the recovery of the overpaid amounts. (2014/369)

592. 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. Further, the contract, which was signed on 13 September 2012, had a duration of ten weeks, and therefore had a completion date of 22 November, 2012. No approval for an extension in contract execution time was noted. At the time of reporting in September 2015 the situation remained the same.

Region's Response: The Head of Budget Agency explained that the contractor was written to and had verbally indicated his agreement to complete the works. He has since revisited the site and restarted works which are expected to be completed after the rainy season.

Recommendation: The Audit Office recommends that the Regional Administration provide the necessary documentation for verification after the works are completed so that a physical verification can be conducted. (2014/370)

593. 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, in 2012 of the fifty-one serviceable vehicles/equipment for which log books were required to be maintained; only twenty-one were presented for audit scrutiny while in 2013 of the sixty-seven serviceable vehicles/equipment for which log books were required to be maintained; only thirty-nine were presented for audit scrutiny. Similarly for 2014, of the one hundred and twenty-nine vehicles/equipment owned and controlled by the Regional Administration of which fifty-four were deemed serviceable, log books were only submitted for twenty-seven. In addition, an examination of the log books presented for 2014 revealed that there were instances where the log books were not properly maintained, as follows:

- the signature of authorising officer was not always present and the signature of checking officer was missing in many log books;
- the purpose of the journeys was not always stated;
- departure and arrival times were not always stated;
- driver/operator signatures were not always present;
- fuel and lubricants received were not always entered; and
- the ISR/LPO numbers were not recorded in many of the books.

594. As a result, it could not be ascertained whether all journeys undertaken were authorised and in the public's interest. Similar observations were made in previous year's audit.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since taken corrective action to rectify this situation and every effort will be taken to ensure log books are being properly maintained.

Recommendation: The Audit Office once again recommends that the Regional Administration ensure that the Stores Regulations with regards to the maintenance and up keeping of log books is fully complied with at all times. (2014/371)

595. With regards to adherence to the Stores Regulations it was also noted that there continued to be breaches in the Stores Regulations as was in the previous year's audit, as detailed below:

- the Regional Administration 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. In addition, 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 whether the Regional Administration exercised proper control over its' assets;
- there were clear indications that there was overstocking of some items. In addition, there was no established re-order level in keeping with the stipulations of Section 8 of the Stores Regulations;
- there was no segregation of duties at the Central Stores. The Storekeeper at the Stores was noted to be responsible for the maintenance of Stock Ledgers and Bin Cards. However, the Stores Regulations Section 6 (2) requires that Stock Ledgers be maintained by the Accounting Unit to form a reliable basis for reconciliation with the Bin Cards at the Stores. In addition, Goods Received Notes were not maintained contrary to Section 17 of the Stores Regulations. As a result, the Accounts Unit would be unable to carry out an effective reconciliation of the items purchased and received by the Stores;
- it was observed that the Storekeeper was in possession of unused Internal Stores Requisition forms contrary to Section 20 of the Stores Regulations. Also, the Storekeeper writes up the ISR's instead of someone from the relevant Departments; and
- a physical count carried out on a sample of nineteen items in July 2015 at the Regional Stores revealed shortages in respect of ten items and excesses in respect of eight items.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since commenced the process of creating a master inventory, updating the sectional inventory, implementing a new stock ledger and ensuring the Stores Regulations are complied with fully.

Recommendation: The Audit Office once again recommends that the Regional Administration ensure that the Stores Regulations are complied with at all times for good and proper maintenance of Stores and Stores records. (2014/372)

596. 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, at the time of reporting in September 2015, twenty-five cheque orders valued at \$13.080M for the years 2008 - 2012 still remained outstanding. As a result, it could not be ascertained whether the Region received full value for all sums expended. At the time of the audit in July 2015, the Region was only able to clear six cheque orders valued at \$2.521M for the years 2012 and 2013. Shown below is the status of outstanding cheque orders:

Year	N ^o of Cheque Orders Outstanding	Amount \$'000
2008	4	478
2009	2	2,781
2010	12	8,466
2011	5	1,100
2012	2	255
Total	25	13,080

Region's Response: The Head of Budget Agency indicated that efforts are continuing to have these cheque orders located and cleared.

Recommendation: The Audit Office once again recommends that the Regional Administration renew its efforts to have these long outstanding cheque orders cleared. (2014/373)

597. The Regional Administration operated a Special Project Fund Account N^o 688-100-7 held at Republic Bank for its Economic Ventures. During the period 1997-2009, it was noted that a contractor, a former Deputy Regional Executive Officer, the 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 were outstanding as at 31 December 2011 and amounts totalling \$5.405M at 31 December 2012. The Head of Budget Agency had previously indicated that whilst amounts totalling \$2.908M were advanced to six persons who are now deceased, actions would be taken to have all outstanding amounts recovered. As such, during the period under review, the Regional Administration was able to clear amounts totalling \$2.497M through honour certificates for petty expenses, leaving an outstanding sum of \$2.908M, of which one individual had \$2.452M and five others totalling \$456,000 as at 31 December 2014 which were the advances issued to persons now deceased.

Region's Response: The Head of Budget Agency indicated that the Regional Administration will write the Ministry of Communities to make representation to the Finance Secretary for the outstanding advances to be written off.

Recommendation: The Audit Office once again recommends that the Regional Administration follow-up this issue with the Ministry of Communities and the Finance Secretary. (2014/374)

598. 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	Total \$'000
1	Unpaid Salaries for 2012 and 2013	2,895
2	Unpaid vouchers for 2012 and 2013	914
3	GWJ Stipend for 2011 and 2012	214
4	Imprest - 2012	99
5	Revenue - 2012	55
6	Revenue - 2013	602
7	Supply of cooking gas - 2012	180
8	Safe keeping - Sports - 2009	15
9	President Youth Initiative	15
10	Housing Application fees for 2013	13
Total		5,002

599. Audit examination of the Regional Administration's Imprest revealed that an advance amounting to \$90,000 was outstanding at the time of the audit in June 2014. However, this advance was 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. No further up date was received by the Audit Office on this matter at the time of reporting in September 2015.

Region's Response: The Head of Budget Agency explained that the Regional Administration had since written to the Finance Secretary to have the amount replaced based on approval from Cabinet, however no response was received to date. Efforts will be made to have this matter raised with the Finance Secretary again.

Recommendation: The Audit Office once again recommends that the Regional Administration pursue this matter with the Finance Secretary to bring closure to this issue. (2014/375)

600. Despite assurance given by the Regional Administration that it will update its inventory of buildings and submit same for audit inspection, at the time of reporting in September 2015, this situation remained the same. There were two hundred and sixty-nine Residential Buildings controlled by the Regional Administration. Of these, one hundred and fourteen were being occupied by officers of the Region, fifty-seven were vacant and the position regarding the occupancy of the remaining ninety-eight could not be determined since the relevant information was not supplied by the Administration. In respect of the one hundred and fourteen occupied, rents were being paid by officers for only eight.

Region's Response: The Head of Budget Agency indicated that the Regional Administration is currently updating its inventory of buildings which will be submitted for inspection when completed.

Recommendation: The Audit Office once again recommends that the Regional Administration complete and submit the building inventory for verification and status of each building owned and controlled by the Regional Administration. (2014/376)

Capital Expenditure

601. Even though evidence were seen whereby contractors were written to, the Regional Administration had still not recovered overpayments totalling \$5.423M that were made on the following contracts for the years 2007 to 2011:

Year	Sub-Head	Description	Balance \$'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
"	14013	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 Regional Administration had written to the contractors, however, there has been no recovery of the amounts overpaid to date. The Regional Administration will now engage the Ministry of Communities on the way forward.

Recommendation: The Audit Office once again recommends that the Regional Administration vigorously pursue the recovery of the overpaid amounts. (2014/377)

Current year matters with recommendations for improvement in the existing system

Current Expenditure

Account Area - Maintenance Works

602. Amounts totalling \$188.420M were budgeted for the repairs and maintenance of buildings and infrastructure within the Region. As at 31 December 2014, amounts totalling \$182.397M were expended. Included in the sum of \$93.406M is a contract for the repairs to Sub-Treasury building № R235 at Lethem. The contract was awarded in the sum of \$6.879M to the most responsive of ten bidders. As at 31 December 2014, the works were completed and the entire contract sum was paid to the contractor. A physical verification of the project revealed that an overpayment of \$185,000 was made on the contract.

Region's Response: The Head of Budget Agency indicated that the Regional Administration will investigate the overpayment with a view to recovering any amounts overpaid.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid recurrences. (2014/378)

Account Area - Utility Charges

603. Amounts totalling \$26.532M were expended on utility charges, mainly for the provision of telephone and electricity services. An examination of the utility registers revealed that they were not updated for the period under review; as a result, the Region would be unable to carry out monthly reconciliations between the registers and the Account Analysis.

Region's Response: The Head of Budget Agency explained that they are presently in the process of updating the utility registers and reconciliations will be done as soon as this activity is completed.

Recommendation: The Audit Office recommends that the Regional Administration ensure that utility records are reconciled and updated promptly to accurately reflect the amounts expended. (2014/379)

Account Area - Services

604. Amounts totalling \$22.518M were expended mainly for the provision of security and extermination services. However, a security contract for the period under review was not presented for audit examination. As a result, it could not be determined whether the related payments to the security firm were made in accordance with the agreement.

Region's Response: The Head of Budget Agency explained that the contract for security services was between the Government and the service provider and not the Region, hence no contract was available for audit scrutiny. However, the Region has since employed a checker to verify the presence of security guards at the various locations so that payment can only be made for services provided.

Recommendation: The Audit Office recommends that the Regional Administration ensure that a copy of the security contract is kept by the Region to ensure that the services provided to the region are in keeping with the contract. (2014/380)

Stores and Other Public Property

605. A physical count of fuel and lubricants revealed thirteen instances of significant shortages and overages when compared to the Stock Ledger as shown in the table below:

Description of Item	Unit	Physical Count	Balance as per Stock Ledger	(Shortage) /Excess
Gasoline	Litre	900	497.5	402.5
Diesel	Litre	2,835	3,036.3	(201.3)
SAE 50 Motor Oil	Bottle	143	177	(34)
SAE 40 Motor Oil	Bottle	78	188.5	(110.5)
140 Gear Oil	Bottle	20	12	8
Diesel Cleaner	Bottle	14	46	(32)
Fuel Injector	Bottle	7	47	(40)
Brakes Fluid	Bottle	38	182	(144)
Engine Oil 10W-30	Bottle	10	34	(24)
Radiator Coolant	Bottle	15	122.5	(107.5)
Battery Water	Bottle	125	193	(68)
CRC/WD 40	Bottle	53	104	(51)
Armorol	Bottle	8	0	8

Region's Response: The Head of Budget Agency indicated that these excess and shortages are due to the records not being updated. However, corrective action has since been taken to have a complete stock count and new ledger opened.

Recommendation: The Audit Office recommends that the Regional Administration ensure that stock records are updated in keeping with the Stores Regulations at all times. (2014/381)

606. A physical inspection of the Region's Stores revealed the following breaches of Section 4 of the Stores Regulations:

- the Stores was not maintained in a tidy manner;
- a number of obsolete items/assets were on hand and are being kept in various areas of the RDC Stores compound in a deplorable state; and
- a list of obsolete item/assets was not maintained by the RDC.

Other Matters

607. An inspection of the Sub-Treasury's Office safe on the 14 July 2015 revealed that there were eleven cheques valued at \$3.094M in respect of 2014 payments on hand. These cheques should have been refunded to the Consolidated Fund in keeping with the requirements of Section 43 of the FMA Act and the necessary adjustments made to the books of accounts. As a result, the Appropriation Accounts would be overstated by the said amount.

Region's Response: The Head of Budget Agency explained that some of these cheques are for the various village councils and they will be updated and paid over, while the others will be investigated and in instances where they are for the non-supply or non-delivery of items efforts will be made to have them updated and paid over to the Consolidated Fund.

Recommendation: The Audit Office recommends that the Regional Administration institute measures to ensure the full repayment to the Consolidated Fund of all amounts remaining unpaid at the end of each financial year. (2014/382)

Capital Expenditure

Account Area - Public Works

608. Amounts totalling \$36M was voted for the construction of four bridges at Pai Pang, Baishaidrun, Awaruwaunau (Turner creek) and Chilwau. As at 31 December 2014, the sum of \$31.828 was expended on the construction of four bridges.

609. The contract for construction of the bridge at Baishaidrun was awarded in the sum of \$7.864M to the second lowest of five bidders by the Regional Tender Board. As at 31 December 2014, amounts totalling \$7.078M were drawn on this contract. However, amounts totalling \$6.961M were paid to the contractor and a cheque for the difference of \$116,800 was being held at Sub-Treasury's Office. Physical verification of the project revealed that overpayments totalling \$6.961M were made on the contract, since works had not commenced and there were no personnel from the contractor, materials or equipment on site.

610. An examination of payment records and contract documents revealed the following discrepancies:

- the contractor received a 40% mobilisation advance of \$3.146M in August 2014 followed by two interim payments totalling \$3.815M in December 2014;
- no payment vouchers were presented by the RDC for the payments made to the contractor; and
- the works should have been completed since November 2014, however, at the time of the physical verification in July 2015 (eight months after the scheduled completion date), no works had commenced. Payments were therefore prepared and made to the contractor for works not done.

Region's Response: The Head of Budget Agency explained that the contractor requested a change in scope of the works but at no additional cost. This change will be taken to the Regional Tender Board for approval before the contractor commences the works.

Recommendation: The Audit Office recommends that if the contractor cannot execute the contract as per the approved specification, the amounts paid on the contract should be recovered, the contract terminated and then re-tendered. (2014/383)

611. The contract for construction of the bridge (Turner Creek) at Awarewaunau was awarded in the sum of \$7.777M to the most competitive of seven bidders. As at 31 December 2014, amounts totalling \$6.999M were drawn on this contract. However, amounts totalling \$6.601M were paid to the contractor and amounts totalling \$0.398M was being held at Sub-Treasury's Office. Physical verification of the project revealed that an overpayment of \$6.601M on the contract since works have not commenced and there was no personnel from the contractor, materials or equipment on site.

612. An examination of payment records and contract documents revealed the following discrepancies:

- the contractor received a 40% mobilisation advance of \$3.111M in August 2014 followed by two interim payments totalling \$3.490M in December 2014; and
- the works should have been completed since November 2014, however, at the time of the physical verification on 11 July 2015 (eight months after the scheduled completion date), no works had commenced.

Region's Response: The Head of Budget Agency explained that there was a change in scope of the works but at no additional cost. This change will be taken to the Regional Tender Board for approval before the contractor commences the works.

Recommendation: The Audit Office recommends that if the contractor cannot execute the contract as per the approved specification, the amounts paid on the contract should be recovered, the contract terminated and then re-tendered. (2014/384)

613. The contract for construction of the bridge at Chiliwau was awarded in the sum of \$7.733M to the most competitive of seven bidders. As at 31 December 2014, the works were completed and the entire contract sum was paid to the contractor. A physical verification of this project revealed an overpayment of \$596,400 as shown below:

Item	Description	Qty Paid	Qty Found	Unit	Diff.	Rate \$	Amount Overpaid \$
3.0	Supply and pour foundation type I (3'x6'6"x16'8") 1:2:3 mixtures of concrete as shown in drawing. (all concrete mixture must be properly compacted to eliminate pours in concrete mass	666	576	ft ³	90	1,400	126,000
	Supply and pour foundation type I (2'x4'6"x16'8") 1:2:3 mixtures of concrete as shown in drawing	464	288	ft ³	176	1,400	246,400
5.0	Supply and pour cement for columns Type I (2'x3'x11'8") see drawings for dimensions	285	130	ft ³	155	1,400	217,000
6.0	Supply and pour cement for columns Type II (2'x3'x5'6") see drawings for dimensions	135	130	ft ³	5	1,400	7,000
Total							596,400

Region's Response: The Head of Budget Agency indicated that the Regional Administration will make every effort to recover the amounts overpaid.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid recurrences. (2014/385)

614. The contract for the upgrading of access road from Awarewanau to Aishalton was awarded in the sum of \$3.616M to the most competitive of six bidders. As at 31 December 2014, the works were completed and the entire contract sum was paid to the contractor. Physical verification of this project in July 2015 revealed an overpayment of \$100,000.

Region's Response: The Head of Budget Agency indicated that the Regional Administration will make every effort to recover the amounts overpaid.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid future recurrences. (2014/386)

615. The contract for the extension of St. Ignatius Primary School was awarded in the sum of \$15.671M by NPTAB. As at 31 December 2014, the works were completed and amounts totalling \$15.121M were paid to the contractor. Physical verification of this project in July 2015 revealed an overpayment of \$483,000 as shown below:

Item	Description	Qty Paid	Qty Found	Unit	Diff.	Rate \$	Amount Overpaid \$
Details of Other Works							
7.0	Walls						
7.1	Supply and install hollow concrete block walls 4" thick to external walls.	2,400	1,820	sq.ft	580	300	174,000
8.0	Plastering and painting						
8.1	Supply and plaster walls ½" thick concrete mixture to both sides of internal and external walls and gabling to a smooth trowel finish.	4,800	3,640	Sq.ft	1,160	150	174,000
8.3	Seal eaves and space between wall plate and zinc, using chicken mesh and sponge or ¼" ply and sponge to entire building (new and existing)	Sum	-	-	Sum	Sum	135,000
Total							483,000

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

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayment and put systems in place to avoid future recurrences. (2014/387)

AGENCY 80
REGION 10 - UPPER DEMERARA/BERBICE

Prior year matters, which have not been resolved

Current Expenditure

616. Overpayment of net salary totalling \$44,225 in respect of one employee for the year 2009 was still not recovered. Similarly, for 2014 a sample of thirty-five leavers was chosen for audit examination and it was observed that there were two persons that were overpaid salaries amounting to \$378,153 including the related deductions of \$54,905.

Region's Response: The Head of Budget Agency indicated that in relation to the outstanding sum of \$378,153, the Regional Administration will continue to make every effort to recover the outstanding sum inclusive of deductions made.

Recommendation: The Audit Office once again recommends that the Regional Administration make every effort to recover all overpayments and ensure that systems are put in place to avoid future recurrences. (2014/388)

617. There was no progress in 2014 in recovering overpayments made on contracts by the Regional Administration for the years 2008 to 2012. Amounts totalling \$1.612M remained outstanding as shown in the table 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
"	6255	Reconstruction of fence, trestle & walkway	291	94	197
2010	6242	Maintenance of Ituni Health Centre	388	100	288
2011	6251	Access Road, Block 22	91	71	20
2012	6242	Repairs and maintenance of Ituni Health Centre	80	0	80
Total			3,554	1,942	1,612

Region's Response: The Head of Budget Agency indicated that they will continue to make every effort to recover the outstanding sums for the period 2008 - 2012.

Recommendation: The Audit Office once again recommends that the Regional Administration pursue this matter with the contractors with the view of recovering the overpayments and put systems in place to avoid future recurrences. (2014/389)

618. Historical records for eleven out of the thirty-seven serviceable vehicles/equipment owned and operated by the Region for the years 2013 and 2014 were still not maintained in keeping with Section 26 of the Stores Regulations.

Region's Response: The Head of Budget Agency indicated that the Administration is currently working assiduously to have the historical records completed and will make same available for scrutiny upon completion.

Recommendation: The Audit Office once again recommends that the Regional Administration ensure that the Region complies fully with the requirements of the Stores Regulations. (2014/390)

619. There were five vehicles which were not in working order. As a result, an Engineer from the Ministry of Communities (formerly Ministry of Local Government and Regional Development) recommended that three of these vehicles be disposed of, since they were unserviceable, while no mention was made of the other two vehicles. At the time of the audit in July 2015, no disposals were done of the unserviceable vehicles although the Region's Board of Survey was constituted on 13 November, 2014.

Region's Response: The Head of Budget Agency indicated that they will compile a new list of all unserviceable vehicles for valuation by the Ministry of Public Infrastructure after which they will be disposed of by way of public tender.

Recommendation: The Audit Office once again recommends that the Regional Administration submit the necessary information to the Audit Office as soon as this issue is concluded so that it can be verified. (2014/391)

620. An alleged robbery on 17 February 2011, at the PAS (Finance) Office, in which the Regional Accounting Unit Safe № 1091 was kept, resulted in a total of \$5.543M cash reported as stolen along with a quantity of cheques valued at \$194,519. The Head of Budget Agency indicated that the Regional Administration had since received the sum of \$2.600M from the Ministry of Finance.

621. This sum represented \$1.900M for salaries, \$0.483M for Ministry of Amerindian Affairs (Inter-Departmental Warrants), \$0.103M for Ministry of Education, \$0.075M for Ministry of Agriculture and Evaluator's stipend totalling \$0.060M. The remaining amount of \$2.940M had still not been received.

Region's Response: The Head of Budget Agency indicated that the Finance Secretary was written to seeking the recovery of the outstanding amount. A reminder will be sent.

Recommendation: The Audit Office recommends that the Regional Administration follow-up this matter with the Finance Secretary and ensure that effectively functioning systems are in place for the safeguarding of public monies. (2014/392)

Capital Expenditure

622. There was no progress in recovering overpayments made on contracts by the Regional Administration for the years 2009 to 2012. Amounts totalling \$22.657M remained outstanding as shown 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
2010	19022	Construct revetment at Watooka	21	0	21
"	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
2011	12052	Construct Fence at Mabura Nursery School	1,021	296	725
"	12052	Completion of Charles Rosa Nursery	229	0	229
"	"	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
"	15053	Electrical Upgrade at Upper Demerara Hospital	2,087	1,394	693
"	19022	Installation of HDPE culvert at West Watooka	6,788	6,161	627
2012	12052	Extension of Kwakwani Secondary School	2,515	0	2,515
"	12053	Construction of Medex House, Hururu	805	0	805
Total			32,939	10,282	22,657

Region's Response: The Head of Budget Agency indicated that the Regional Administration continues to make every effort to recover the outstanding sums for the period 2009 - 2012.

Recommendation: The Audit Office once again recommends that the Regional Administration pursue this matter with the contractors with the view of recovering the overpayments. (2014/393)

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

Current Expenditure

Account Area - Subsidies & Subvention

623. Amounts totalling \$19.954M were expended under this account area. Inclusive of this sum is an allotment of \$9M provided for Subvention to Local Authorities. The Appropriation Account showed that the full amount was expended. However, audit examination of this category revealed the monies were not disbursed to any Local Authorities instead it was expended on the following:

Description	Amount \$'000
Accommodation provided	29
Transport of Vice Chairman and Team	100
Hiring vehicle/boat	686
Utility Charges	95
Security Services	3,684
Travelling & Subsistence	7
Uplift stock	15
Hand over money	11
Purchases	1,331
Washing & pressing of blinds	66
Building of trestle	701
Plumbing & electrical works	81
Miscellaneous	84
Salary	2,111
Total	9,000

Region's Response: The Head of Budget Agency indicated that the Regional Administration will be seeking advice from the Ministry of Communities on the procedures to be followed with regards to the allocation of Subventions to Local Authorities.

Recommendation: The Audit Office recommends that the Regional Administration ensure that all monies allocated are expended for the purposes intended. (2014/394)

Other Matters

624. Twenty-one stale-dated cheques valued at \$13.475M were still at the Accountant General's Sub-Treasury Department at the time of audit in July 2015. This situation was in contravention to the FMA Act, which states that all unspent amounts at the end of the year should be refunded to the Consolidated Fund. This situation would also give rise to the overstatement of the Appropriation Accounts by the said sum.

Region's Response: The Head of Budget Agency indicated that these cheques are mainly for retention amounts on contracts and will be updated and paid to the contractors on the expiry of the defects liability period and after defects have been rectified.

Recommendation: The Audit Office recommends that the Regional Administration institute measures to ensure full compliance with Section 43 of the FMA Act which requires unexpended balances to be returned or surrendered to the Consolidated Fund at the end of each fiscal year. (2014/395)

625. The Regional Democratic Council did not entirely adhere to the stores accounting procedures, specifically Section 6(2) and 17 of the Stores Regulations, with regards to the Stores Ledger being maintained and kept up to date by the Accounting Department and Good Received Notes being submitted to the Accounts Department and affixed to the payment vouchers. Audit examination revealed that no Stores Ledger was kept by the Regional Accounting Unit. In addition, copies of the Good Received Notes were not sent to the Accounts Department, as a result, there were no Goods Received Notes affixed to the payment vouchers.

Region's Response: The Head of Budget Agency explained that the Regional Administration has since taken the necessary steps in keeping with Section 6(2) and 17 of the Stores Regulations for copies of the Goods Received Notes to be attached to payment vouchers and Stores Ledger being maintained by the Accounting Department.

Recommendation: The Audit Office recommends that the Regional Administration ensure that they comply fully with the requirements of the Stores Regulations. (2014/396)

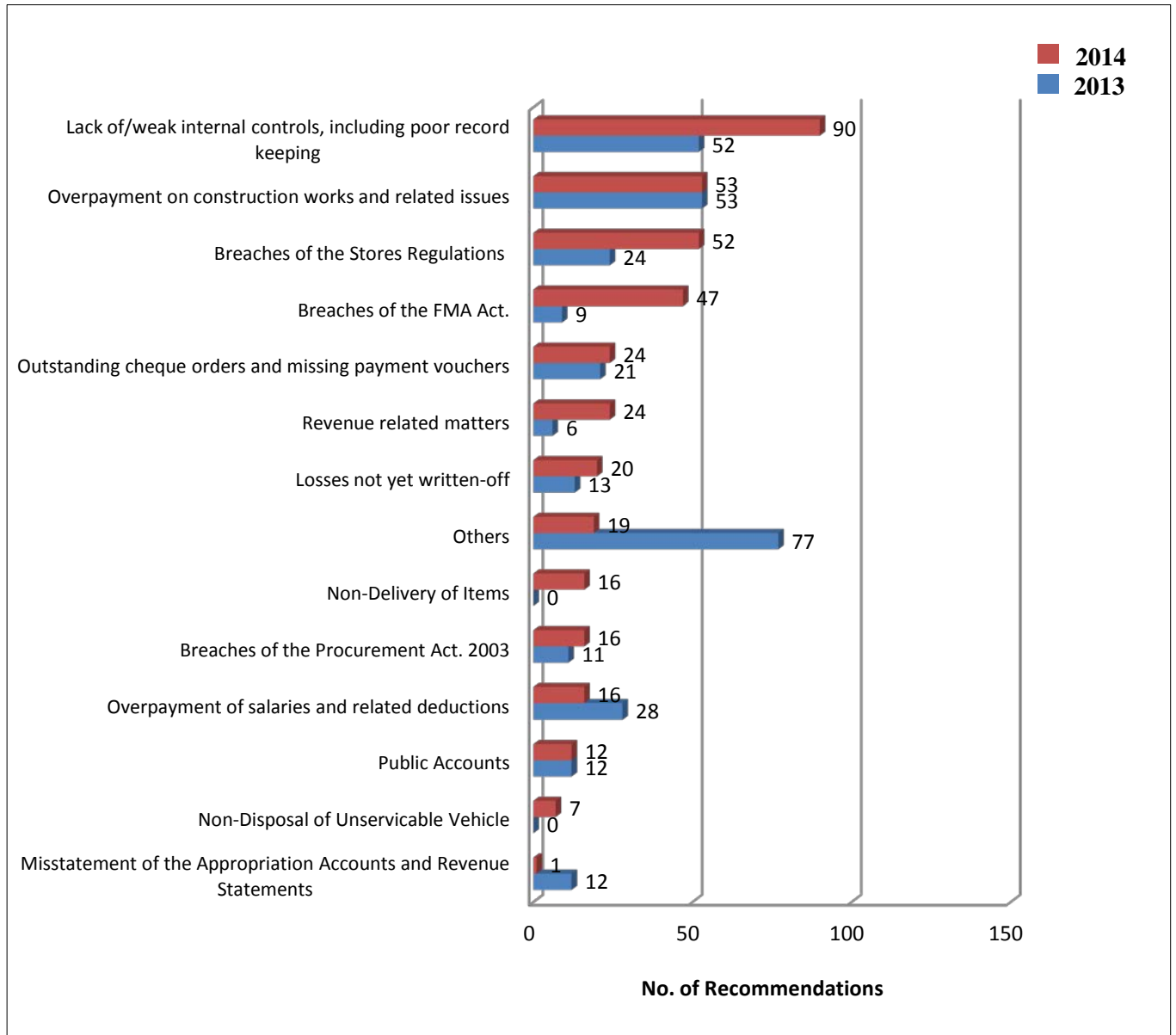
626. There were two hundred and sixty-eight residential buildings controlled by the Regional Administration. Of these, one hundred and eighteen were being occupied by officers of the Region, twenty-eight were vacant, two were destroyed by fire and one was demolished. In addition, twenty-seven were being utilised as Nursery Schools, thirty-one as Primary Schools, seven as Secondary Schools, thirteen as Offices, five as Community Centers, nine as Health Centers, twenty as Health Posts, four as Hospitals/Nursing Schools, one as an Abattoir which was in a poor condition and two as Magistrate Courts. In respect of the one hundred and eighteen occupied, rents were paid by officers for only thirty-three.

Region's Response: The Head of Budget Agency explained that the Regional Administration is currently investigating this matter with a view to take corrective action.

Recommendation: The Audit Office recommends that the Regional Administration liaise with the Ministry of Communities and the Ministry of Infrastructure to ensure corrective action is taken. (2014/397)

SUMMARY OF RECOMMENDATIONS

627. The Bar-Graph below illustrates the comparison of my recommendations (2014 - 397 and 2013 - 318) under generalised areas. As can be seen, overpayments on construction works and breaches of relevant legislations, which include the Fiscal Management and Accountability Act, Stores Regulations, Procurement Act 2003 and Lack of or weak Internal Controls continued to dominate the findings, and are viewed with grave concern.



628. Of the 318 recommendations made in my 2013 Report, 265 were in relation to generalized areas; whilst, the difference of 53 was in respect of overpayments on construction works and related issues. At the time of reporting in September, 2015, 60 or approximately twenty-three percent of the 265 recommendations that were in relation to generalized areas were cleared, and 71 or approximately twenty-seven percent partially implemented; whilst, the difference of 134 or approximately fifty percent were not implemented.

629. My Report for 2014 has 397 recommendations, of which, 53 or approximately thirteen percent were in relation to overpayments on construction works and related issues, which amounted to \$237.597M. Of the 53 recommendations, 16 or approximately thirty percent were in relation to contracts that were awarded and/or completed in 2014, with overpayments valued \$31.315M. The difference of 37 or approximately seventy percent of these recommendations were in relation to contracts that were awarded and/or completed up to 2013, with overpayments amounting to \$206.282M.

630. In addition, of the 397 recommendations made in my 2014 Report, 344 or approximately eighty-seven percent were in relation to generalized areas. Of these 344 recommendations, 204 or approximately fifty-nine percent related to weak or non-existent internal controls, and breaches of legislation, including the Fiscal Management and Accountability Act and Stores Regulations.

631. The Audit Office continue to view the lack of action towards the implementation of prior recommendations with serious concerns and suggest stringent action be taken to address these findings, especially those related to overpayments on construction works, lack of/weak internal controls, including poor record keeping and breaches of relevant Legislations.

OTHER ENTITIES

SUMMARY OF AUDIT OPINIONS

632. A total of ninety-eight opinions in relation to audits conducted on other entities were issued during the period 1 September 2014 to 31 August 2015. This included the audits of public enterprises, statutory bodies, trade unions, municipalities and foreign funded projects. It should be noted that the accounts of nine of these entities were audited by Chartered Accountants in public practice under the contracting out arrangement in accordance with Part IV paragraph 23 of the Audit Act 2004 at a total cost of \$22.889M. Outlined below is a summary of the audit opinions issued for these entities.

Category	2014	2013	Remarks
Public Enterprises	24	25	12 contracted
Statutory Bodies	31	38	2 contracted
Trade Unions	12	8	
Municipalities	11	-	
Foreign Funded Projects	20	29	
Total	98	100	

AUDIT OF PUBLIC ENTERPRISES

633. A total of twenty-four audits had been finalized in respect of public enterprises - twelve were executed under the contracting out arrangement while the remaining twelve were executed in-house. An analysis of the opinions issued in respect of the twelve contracted audits revealed that three were qualified and three were disclaimers. Of the audits executed in-house, three opinions were qualified. The reasons for the qualifications and disclaimers are detailed in the tables below.

Qualified Opinions - Contracted Audits

№	Name of Entity	Year	Reasons for Qualified Opinion
1	Guyana National Newspapers Ltd.	2013	The Company's administrative and editorial offices were furnished with office furniture and fittings in the year 2010. However, supporting documentation to verify the acquisitions were not provided nor were accounted for in Note 3 (a) of the Statement of Financial Position. Management was still in the process of undertaking an independent valuation of these assets to be included in the Statement of Financial Position.
2	University of Guyana Pension Scheme	2002 - 2003	<p>I was unable to obtain sufficient appropriate audit evidence to verify the accuracy of the amounts of \$3,972,317 (2002) and \$8,862,244 (2003) reported as pension in the income and expenditure statement due to lack of adequate documentations. Because of the significance of the amounts and the limitation of records, I was unable to determine whether the amounts shown in the financial statements are the correct representations of the pension paid at the year end.</p> <p>Due to the inability to verify the amount paid as pension for 2002, as mentioned above, I could not verify the accuracy of pension supplements of \$2,900,197 as reported in the financial statements.</p> <p>I was also unable to obtain sufficient appropriate audit evidence to verify the accuracy of the amount of \$513,671 (2002) and \$514,421 (2003) reported as amounts due to the University of Guyana in the financial statements due to absence of records.</p>

Disclaimer of Opinions - Contracted Audits

№	Name of Entity	Year	Reasons for Disclaimer Opinions
1	Mards Rice Milling Complex Ltd.	2009 - 2011	During the years 2000 to 2007, the Company borrowed three loans from the Government of Guyana which amounted to \$680,000,000. The signed agreements for these loans were not available for audit verification. In the absence of these agreements, I was unable to determine the terms and conditions of the loans and whether the Company is in compliance with them. In addition, interest has not been accrued for and no repayment has been made to date.

№	Name of Entity	Year	Reasons for Disclaimer Opinions
			<p>Included in the balance of trade and other receivables were the amount of \$42,543,663 (2009), \$41,297,423 (2010) and \$17,457,423 (2011) which were owed by the Guyana Rice Development Board (GRDB). The GRDB, in response to my audit confirmation in 2008, disagreed with the balance and instead confirmed that the Company owed it \$30,028,266. The company did not respond to my request to confirm the balances for 2010-2011. As a result, I am unable to determine the existence, completeness, accuracy and valuation of the balances.</p> <p>The amount of \$68,253,068 shown as taxation payable in the Statement of Financial Position for the years 2009 – 2011 represents corporation and capital gains tax payable to the Guyana Revenue Authority. In the absence of adequate records and a reconciliation to support the balance, I was unable to determine the accuracy and the validity of the amount. This amount, if it is payable, may be subject to interest and penalties since it has been outstanding to date. In addition, VAT payable of \$6,833,660 (2009), \$9,690,147 (2010) and \$12,551,509 (2011) have not been paid to date. These balances may also be subject to interests and penalties.</p> <p>The company made payments totalling \$44,000,000 in 2011 to the Mahaica Mahaicony Abary (MMA) for the rehabilitation of the Burma Road and the acquisition of an Excavator. An amount of \$14,000,000 was paid from the company's bank account for the acquisition of an Excavator which is controlled and used by the MMA. The amount of \$30,000,000 was paid by GRDB directly to the MMA on behalf of MARDS. However, during the audit, evidence was not available to substantiate the Board approval for the payment of this amount and if any terms and conditions are attached to the amounts received by MMA.</p>

Qualified Opinions – In-house

№	Name of Entity	Year of Accounts	Reasons for Qualification
1	National Communications Network Inc.	2012	<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>
2	Mahdia Power and Light Co. Inc.	2012	<p>The amount of \$106,889,479 was shown as expenditure for the year under review. A total of 198 payment vouchers totalling \$15,961,894 were not presented for audit scrutiny at the time of the audit.</p> <p>An examination of 61 vouchers valued at \$9,207,068 revealed that pertinent information such as approving signatures, payee, amount, details, bills/receipts and other related information were not stated thereon.</p> <p>No records/log books were kept for the generator by the Company to record fuel amounting to \$89,663,736 which was purchased during the year under review. In the absence of records, I was unable to ascertain whether the Company received the full amount of fuel purchased and whether the amount received was utilized for the purposes intended.</p>
3	Guyana National Co-operative Bank	2011	<p>The amount of \$525,692,000 was shown as Receivables from GNCB/PHI as at 31 December 2008. The Bank transferred to receivables from GNCB/Property Holding Inc an amount of \$525,692,000 representing the net book value of properties vested in this Company (GNCB Property Holding Inc.). The Bank did not account for this transaction when the vesting took place. As a result of the vesting, adjustments should have been made on the “Revaluation Reserves” and the consideration for the properties vested should have been accounted for. In the circumstance, the completeness, accuracy and validity of the amount shown as receivables from GNCB/PHI and the amount \$886,226,000 shown as revaluation reserve could not be determined.</p> <p>Schedules and other related records for Other Investments totalling \$998,620,000 were not presented for audit examination, as a result, the accuracy of the figure stated in the financial</p>

№	Name of Entity	Year of Accounts	Reasons for Qualification
			<p>statements could not be verified.</p> <p>The Bank did not make provision for Corporation and Property Taxes for the current year. As a result, the completeness, accuracy and validity of the amount of \$36,101,000 and \$10,778,000 stated as taxes payable and profit after taxation respectively could not be verified.</p> <p>Schedules and other related records were not presented for audit verification of \$133,990,798 shown as payables for Guyana Corporate Financial Service (GCFS) account. As a result, we were unable to verify the accuracy of the figure shown as other non-current liabilities in the financial statement.</p>

AUDIT OF STATUTORY BODIES

634. There are fifty statutory bodies that are required under relevant Acts of Parliament to submit for audit, annual financial statements after the end of each financial year. However, ten of these entities were significantly in arrears in terms of financial reporting. The following sets out the status in respect of these ten entities, at the time of reporting.

№	Name of Entity	Year Last Audited	Remarks
1	Guyana Tourism Authority	-	No financial statement received since its establishment in 2002.
2	Hope Coconut Industries	1994	No financial statements received for 1995-2007. 2008-2010 financial statement returned to be corrected.
3	Guyana Export Promotion Council	1997	No financial statement received.
4	President's College	2001	2002 -2004 Draft Management Letter sent to client, awaiting responses. 2005-2007 Financial Statements on hand, auditors to plan audit.
5	Maritime Authority	2003	Awaiting response to 2004 Draft Management Letter. No financial statements received for 2005-2014.
6	Queen's College	2006	2007 Draft Management Letter sent to client. 2008-2009 audits completed, to be finalized.
7	Transport & Harbour Department	2007	Additional fieldwork to be done for 2008 Audit. No financial statement received for 2009-2014.
8	Guyana National Bureau of Standards	2009	No financial statements received for 2010-2014.
9	Guyana School of Agriculture	2008	No financial statements received for 2009-2014.
10	Guyana Civil Aviation Authority	2009	2010 – Audit in progress. No Financial Statements received for 2011-2014.

635. A total of thirty-one audits had been finalised in respect of statutory bodies – two were contracted audits while the remaining twenty-nine were executed in-house. An analysis of the opinions issued revealed that fourteen were qualified. Please see table below:

Qualified Opinions – Contracted

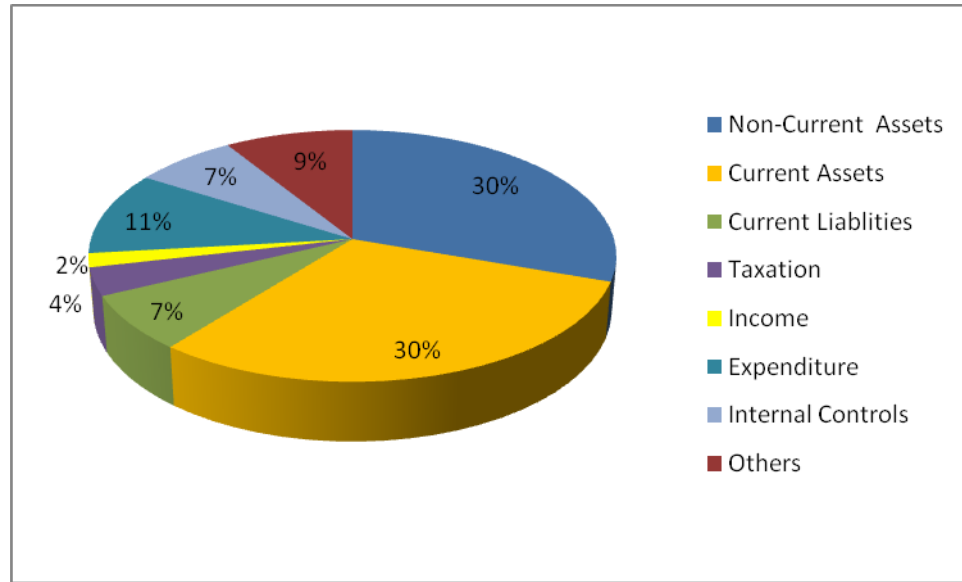
Name of Entity	Year(s) of Audit	№ of Opinions
Demerara Harbour Bridge Corporation	2012	1
Total		1

Qualified Opinions - In-house

Name of Entity	Year(s) of Audit	№ of Opinions
Integrity Commission	2013	1
Maritime and Administration Department	2003	1
Sugar Industry Labour Welfare Fund Committee	2007-2008	2
Demerara Harbour Bridge Corporation	2011	1
Guyana Livestock Development Authority	2011	1
National Library	2011	1
National Agriculture Research & Extension Institute	2011-2013	3
Guyana Geology & Mines Commission	2010	1
Guyana Civil Aviation Authority	2009	1
University of Guyana	2012	1
Total		13

SUMMARY OF RECOMMENDATIONS – QUALIFIED OPINIONS

636. A number of recommendations, which should be pursued to correct weaknesses identified and improve systems of internal controls, were made in the various audit reports issued. The Chart below gives an analysis of the similar areas of audit recommendations made in respect of the twenty qualified opinions issued - six for public enterprises and fourteen for statutory bodies.



AUDIT OF TRADE UNIONS

637. The Audit Office concluded twelve audits of Trade Unions as shown below:

Name of Entity	Year(s) of Audit	Type of Opinion	№ of Opinions
Forest Products Association	1999 - 2001	Unqualified	3
Forest Products Association	2002 - 2010	Qualified	9
Total			12

AUDIT OF MUNICIPALITIES

638. The Audit Office concluded eleven audits of Municipalities related to Anna Regina Town Council for the years 2000 – 2010. All eleven opinions were qualified.

639. The FMA Act requires that annual reports and audited financial statements of all Statutory Bodies and those entities in which the State has a controlling interest be tabled in Parliament. However, of the twenty-two and thirty-three audit opinions issued for public enterprises and statutory bodies respectively, only one public enterprise and three statutory bodies were laid in Parliament as at 31 August, 2015.

AUDIT OF FOREIGN FUNDED PROJECTS

640. The Audit Office concluded twenty audits of Foreign Funded Projects as shown below:

Name of Funding Agency	Year(s) of Audit	Type of Opinion	№ of Opinions
Inter-American Development Bank	2014	Qualified	1
”	2014	Unqualified	13
International Development Association	2014	Unqualified	1
United Nations Development Fund	2014	Unqualified	1
Caribbean Development Bank	2013-2014	Unqualified	2
German Development Bank	2013-2014	Unqualified	2
Total			20

SPECIAL INVESTIGATION

641. Two special investigations were finalized during 2014-2015 as detailed below:

- National Communication Network – Payments to Euro Broadcasting Corporation; and
- University of Guyana (Institute of Distance and Continuing Education) – Bank Accounts.

ACKNOWLEDGEMENTS

642. 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 2014**

Reporting Object Group	Description	Approved Estimates 2014	Actual Receipts Paid into Consolidated Fund 2014	Variance 2014	Actual Receipts Paid into Consolidated Fund 2013
		\$'000	\$'000	\$'000	\$'000
<u>CURRENT REVENUE</u>					
500	Customs and Trade Taxes	13,694,386	13,454,797	(239,589)	13,175,850
510	Internal Revenue	55,790,851	56,866,062	1,075,211	51,796,349
520	Stamp Duties	590,650	618,392	27,742	445,334
525	Other Tax Revenues	0	0	0	484,679
530	Fees and Fines	1,160,690	1,109,544	(51,146)	1,405,521
540	Interest	2,300	2,399	99	2,215
545	Rents and Royalties	12,200	11,694	(506)	14,883
555	Dividends and Transfers	5,250,000	5,291,516	41,516	5,760,483
560	Miscellaneous Receipts	25,919,246	2,949,980	(22,969,266)	1,997,206
590	Value Added Taxes	37,141,000	37,307,010	166,010	34,316,765
594	Excise Taxes	28,595,000	28,234,080	(360,920)	27,271,325
597	Miscellaneous Receipts	34,000	168,398	134,398	71,251
	Sub Total	<u>168,190,323</u>	<u>146,013,872</u>	<u>(22,176,451)</u>	<u>136,741,861</u>
<u>CAPITAL REVENUE</u>					
565	Sale of Assets	0	3,569	3,569	4,200
570	Miscellaneous Capital Revenue	2,381,405	2,364,148	(17,257)	712,467
575	External Grants	11,938,908	920,443	(11,018,465)	7,296,081
580	External Loans	24,761,209	14,010,414	(10,750,795)	21,956,749
	Sub Total	<u>39,081,522</u>	<u>17,298,574</u>	<u>(21,782,948)</u>	<u>29,969,497</u>
	GRAND TOTAL	<u>207,271,845</u>	<u>163,312,446</u>	<u>(43,959,399)</u>	<u>166,711,358</u>

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

HON. WINSTON D. JORDAN
MINISTER OF FINANCE

End of the Year Budget Outcome and Reconciliation Report-Revenue of the Government of
Guyana for the Fiscal Year Ended 31 December 2014

Explanation of Significant differences between Estimates and out-turn of Revenue due to either:

- Movements in the underlying economic assumptions and parameters used in the preparation of the annual budget proposal;
- Changes in revenue policies during the year; or
- Slippages in delivery of Budget measures.

Current Revenue

Central Government current revenue collections for 2014 contracted by \$22.1 billion compared to the 2014 Budget. This out-turn is mainly attributed to lower than anticipated receipts from R.E.D.D which amounted to \$1 billion compared to the budgeted amount of \$18.6 billion. There was also non-receipt of transfers from Statutory Bodies of \$6 billion and a reduction in Excise Tax on import of motor vehicle, Property Tax on Private Sector Companies and a reduction of Value Added Tax (VAT) on domestic supplies. This was partially compensated by higher internal revenue collections, from an increase in collection of tax from P.A.Y.E and Import Tax from Private Sector Companies, Value Added Tax collections from import goods and Excise Tax on import of Petroleum Products. In addition, there were also increases in collections from revenue stamps, and Bank of Guyana profits.

Capital Revenue

Project loans were below approved estimates on account of timing issues in the execution of some projects including fulfilling conditions precedent to disbursement, design changes, relocation of utilities, shortage of construction materials and poor contractors performance. Project grants were below approved estimates because of continued delays in finalisation of the third batch of laptops under the OLPF program for which \$2.046 billion was approved and a further \$8.030 billion which was approved for an EU Grant. Further, some other grant projects were also affected by the same problems mentioned above, while a balance of payment support of \$3.5 billion was also not received.

**END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - CURRENT EXPENDITURES
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Agency No.	Description	Approved Allotment (Allotment 1) 2014	Actual Expenditure 2014	Over (Under) Approved Allotment 2014	Actual Expenditure 2013
		\$'000	\$'000	\$'000	\$'000
01	Office of the President				
1	Administrative Services	1,283,050	1,283,050	0	1,280,928
2	Presidential Advisory	808,581	808,984	403	656,633
3	Defence & National Security	65,137	64,612	(525)	0
4	Public Policy and Planning	0	0	0	0
02	Office of the Prime Minister				
1	Prime Minister's Secretariat	220,476	273,520	53,044	1,194,095
03	Ministry of Finance				
1	Policy and Administration	17,466,317	17,702,816	236,499	16,825,887
2	Public Financial Management	4,312,586	4,175,485	(137,101)	4,081,716
04	Ministry of Foreign Affairs				
1	Development of Foreign Policy	929,798	980,425	50,627	917,876
2	Foreign Policy Promotions	2,351,760	2,348,940	(2,820)	2,095,845
3	Development of Foreign Trade Policy	39,450	39,450	0	37,498
07	Parliament Office				
1	National Assembly	988,754	942,679	(46,075)	872,780
09	Public and Police Service Commission				
1	Public and Police Service Commission	50,407	50,196	(211)	47,641
10	Teaching Service Commission				
1	Teaching Service Commission	73,776	70,416	(3,360)	72,219
11	Elections Commission				
1	Elections Commission	1,587,846	1,578,612	(9,234)	1,489,200
2	Elections Administration	1,596,356	0	(1,596,356)	0
13	Ministry of Local Government & Regional Development				
1	Main Office	108,368	103,836	(4,532)	95,782
2	Ministry Administration	47,538	49,676	2,138	44,705
3	Regional Development	177,392	177,300	(92)	184,921
14	Public Service Ministry				
1	Public Service Management	818,169	1,032,756	214,587	796,611
16	Ministry of Amerindian Affairs				
1	Amerindian Development	411,941	434,661	22,720	392,028
21	Ministry of Agriculture				
1	Ministry Administration	9,755,009	10,238,673	483,664	9,153,251
2	Crops and Livestock Support Services	0	0	0	0
3	Fisheries	123,312	123,245	(67)	111,286
4	Hydrometeorological Services	438,337	431,517	(6,820)	382,672
23	Ministry of Tourism, Commerce and Industry				
1	Main Office	519,312	499,475	(19,837)	486,315
2	Ministry Administration	66,025	66,624	599	63,046
3	Commerce, Industry & Consumer Affairs	115,632	104,449	(11,183)	102,805
24	Ministry of Natural Resources & Environment				
1	Ministry Administration	120,946	117,256	(3,690)	94,975
2	Natural Resources Management	119,490	119,490	0	107,727
3	Environmental Management	423,091	423,091	0	400,159
	C/F	45,018,856	44,241,234	(777,622)	41,988,601

Agency No.	Description	Approved Allotment (Allotment 1) 2014	Actual Expenditure 2014	Over (Under) Approved Allotment 2014	Actual Expenditure 2013
		\$'000	\$'000	\$'000	\$'000
	B/F	45,018,856	44,241,234	(777,622)	41,988,601
31	Ministry of Public Works				
	1 Ministry Administration	619,415	618,450	(965)	625,527
	2 Public Works	1,816,412	1,811,930	(4,482)	1,807,747
	3 Transport	66,818	66,613	(205)	66,093
41	Ministry of Education				
	1 Main Office	468,921	445,254	(23,667)	413,498
	2 National Education Policy-Implementation Sup.	228,663	225,072	(3,591)	209,299
	3 Ministry Administration	2,404,795	2,403,968	(827)	2,203,464
	4 Training and Development	1,141,842	1,059,260	(82,582)	1,053,166
	5 Education Delivery	7,442,992	7,435,131	(7,861)	5,161,813
44	Ministry of Culture, Youth and Sports				
	1 Ministry Administration	186,054	188,600	2,546	170,662
	2 Culture	575,585	569,876	(5,709)	516,400
	3 Youth	534,870	519,786	(15,084)	479,812
	4 Sports	270,381	265,318	(5,063)	254,450
45	Ministry of Housing and Water				
	1 Housing & Water	516,685	513,184	(3,501)	506,992
46	Georgetown Public Hospital Corporation				
	1 Public Hospital	5,309,867	5,289,270	(20,597)	4,894,964
47	Ministry of Health				
	1 Ministry Administration	850,015	842,812	(7,203)	873,849
	2 Diseases Control	995,790	984,544	(11,246)	837,884
	3 Primary Health Care Services	604,250	614,506	10,256	526,578
	4 Regional & Clinical Services	5,138,328	5,136,773	(1,555)	3,936,386
	5 Health Sciences Education	478,357	468,070	(10,287)	453,667
	6 Standards & Technical Services	517,247	511,603	(5,644)	380,086
	7 Rehabilitation Services	259,667	255,717	(3,950)	228,914
48	Ministry of Labour, Human Service & Social Security				
	1 Strategic Planning, Administration & Human Services	214,020	207,042	(6,978)	193,259
	2 Social Services	8,678,976	8,569,649	(109,327)	8,143,250
	3 Labour Administration	383,159	379,111	(4,048)	369,267
	4 Child Care & Protection	364,511	352,171	(12,340)	222,645
51	Ministry of Home Affairs				
	1 Secretariat Services	570,099	521,036	(49,063)	468,237
	2 Guyana Police Force	6,719,463	6,809,750	90,287	6,038,052
	3 Guyana Prison Services	1,164,112	1,180,535	16,423	1,073,079
	4 Police Complaints Authority	10,803	9,823	(980)	8,948
	5 Guyana Fire Service	676,081	672,825	(3,256)	605,655
	6 General Register Office	180,055	174,342	(5,713)	126,493
	7 Customs Anti Narcotics Unit	76,987	66,444	(10,543)	
52	Ministry of Legal Affairs				
	1 Main Office	20,752	20,981	229	16,683
	2 Ministry Administration	49,717	49,144	(573)	44,466
	3 Attorney General's Chambers	150,129	150,247	118	122,564
	4 State Solicitor	26,865	26,797	(68)	26,859
	5 Deeds Registry	29,638	28,145	(1,493)	83,930
	C/F	<u>94,761,177</u>	<u>93,685,013</u>	<u>(1,076,164)</u>	<u>85,133,239</u>

Agency No.	Description	Approved Allotment (Allotment 1) 2014	Actual Expenditure 2014	Over (Under) Approved Allotment 2014	Actual Expenditure 2013
		\$'000	\$'000	\$'000	\$'000
	B/F	94,761,177	93,685,013	(1,076,164)	85,133,239
53	Guyana Defense Force				
	1 Defence Headquarters	7,272,801	7,391,511	118,710	6,688,169
55	Supreme Court of Judicature				
	1 Supreme Courts of Judicature	964,446	964,284	(162)	410,616
	2 Magistracy	117,178	117,021	(157)	384,296
56	Public Prosecutions				
	1 Public Prosecutions	87,946	87,819	(127)	82,499
57	Office of the Ombudsman				
	1 Ombudsman	20,015	18,432	(1,583)	2,010
58	Public Service Appellate Tribunal				
	1 Public Service Appellate Tribunal	5,294	2,287	(3,007)	5,123
71	Region 1 - Barima/Waini				
	1 Regional Administration & Finance	113,578	116,516	2,938	97,344
	2 Public Works	188,907	188,792	(115)	190,268
	3 Education Delivery	842,107	838,628	(3,479)	751,188
	4 Health Services	348,252	348,222	(30)	317,481
72	Region 2 - Pomeroon/Supenaam				
	1 Regional Administration & Finance	139,735	145,865	6,130	131,624
	2 Agriculture	232,318	236,887	4,569	219,694
	3 Public Works	87,360	88,290	930	79,052
	4 Education Delivery	1,318,142	1,351,064	32,922	1,193,841
	5 Health Services	457,246	468,303	11,057	435,103
73	Region 3 - Essequibo Islands/West Demerara				
	1 Regional Administration & Finance	154,230	153,090	(1,140)	143,762
	2 Agriculture	235,101	235,811	710	234,004
	3 Public Works	87,881	81,085	(6,796)	78,108
	4 Education Delivery	1,781,404	1,810,029	28,625	1,657,977
	5 Health Services	674,712	681,739	7,027	618,930
74	Region 4 - Demerara/Mahaica				
	1 Regional Administration & Finance	144,132	149,118	4,986	130,947
	2 Agriculture	248,469	231,905	(16,564)	234,648
	3 Public Works	113,610	111,667	(1,943)	107,311
	4 Education Delivery	2,515,809	2,590,799	74,990	2,204,980
	5 Health Services	296,608	302,356	5,748	280,288
75	Region 5 - Mahaica/Berbice				
	1 Regional Administration & Finance	110,038	112,068	2,030	91,736
	2 Agriculture	111,618	111,240	(378)	111,379
	3 Public Works	91,689	91,857	168	94,395
	4 Education Delivery	1,046,833	1,074,005	27,172	952,817
	5 Health Services	303,259	303,142	(117)	276,163
76	Region 6 - East Berbice/Corentyne				
	1 Regional Administration & Finance	121,659	119,331	(2,328)	109,539
	2 Agriculture	476,252	475,749	(503)	451,324
	3 Public Works	174,293	176,363	2,070	161,690
	4 Education Delivery	2,240,564	2,274,461	33,897	2,059,707
	5 Health Services	1,043,471	1,054,278	10,807	976,078
	C/F	118,928,134	118,189,027	(739,107)	107,097,330

Agency No.	Description	Approved Allotment (Allotment 1) 2014	Actual Expenditure 2014	Over (Under) Approved Allotment 2014	Actual Expenditure 2013
		\$'000	\$'000	\$'000	\$'000
	B/F	118,928,134	118,189,027	(739,107)	107,097,330
77	Region 7 - Cuyuni/Mazaruni				
1	Regional Administration & Finance	141,959	138,399	(3,560)	116,035
2	Public Works	128,893	128,856	(37)	145,431
3	Education Delivery	875,384	905,160	29,776	807,415
4	Health Services	323,707	323,492	(215)	312,461
78	Region 8 - Potaro/Siparuni				
1	Regional Administration & Finance	70,673	72,231	1,558	59,556
2	Public Works	102,331	109,000	6,669	106,806
3	Education Delivery	454,621	437,832	(16,789)	411,158
4	Health Services	151,203	150,080	(1,123)	144,742
79	Region 9 - Upper Takatu/Upper Essequibo				
1	Regional Administration & Finance	107,863	107,669	(194)	96,073
2	Agriculture	24,003	23,304	(699)	21,435
3	Public Works	108,947	105,956	(2,991)	102,245
4	Education Delivery	687,997	679,243	(8,754)	602,916
5	Health Services	225,246	221,722	(3,524)	203,106
80	Region 10 - Upper Demerara/Berbice				
1	Regional Administration & Finance	140,644	140,588	(56)	128,103
2	Public Works	140,622	136,305	(4,317)	131,364
3	Education Delivery	1,413,996	1,412,918	(1,078)	1,279,135
4	Health Services	284,365	301,226	16,861	264,786
	SUB TOTAL	124,310,588	123,583,008	(727,580)	112,030,097
STATUTORY					
01	Office of the President	21,742	22,671	929	21,739
03	Ministry of Finance	3,277,804	3,277,164	(640)	3,119,804
07	Parliament Office	375,711	372,464	(3,247)	381,276
09	Public and Police Service Commission	16,741	7,096	(9,645)	12,335
10	Teaching Service Commission	9,599	10,405	806	10,234
11	Elections Commission	51,733	60,256	8,523	49,793
51	Ministry of Home Affairs	19,744	15,579	(4,165)	17,401
55	Supreme Court of Judicature	112,125	112,125	0	286,346
56	Public Prosecutions	18,709	18,137	(572)	18,708
57	Office of the Ombudsman	15,000	15,185	185	0
58	Public Service Appellate Tribunal	10,434	0	(10,434)	0
90	Public Debt	10,560,242	9,758,074	(802,168)	9,753,748
	SUB TOTAL	14,489,584	13,669,156	(820,428)	13,671,384
	TOTAL PAYMENTS	138,800,172	137,252,164	(1,548,008)	125,701,481

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

HON. WINSTON D. JORDAN
MINISTER OF FINANCE

**END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - CAPITAL EXPENDITURES
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Agency No.	Description	Approved	Actual	Over (Under)	Actual
		Allotment (Allotment 1) 2014	Expenditure 2014	Approved Allotment 2014	Expenditure 2013
		\$'000	\$'000	\$'000	\$'000
01	Office of the President	1,257,007	1,257,007	0	3,218,594
02	Office of the Prime Minister	4,383,175	4,112,880	(270,295)	6,205,810
03	Ministry of Finance	4,703,330	4,739,877	36,547	5,020,299
04	Ministry of Foreign Affairs	90,200	78,207	(11,993)	71,966
07	Parliament Office	70,400	66,695	(3,705)	129,735
09	Public & Police Service Commissions	2,500	2,500	0	2,396
10	Teaching Service Commission	2,300	2,294	(6)	6,354
11	Elections Commission	126,700	124,501	(2,199)	149,396
13	Ministry of Local Government & Regional Development	2,465,100	2,099,137	(365,963)	1,028,816
14	Public Service Ministry	11,635	11,181	(454)	24,548
15	Ministry of Foreign Trade & International Cooperation	0	0	0	0
16	Ministry of Amerindian Affairs	1,142,082	1,142,082	0	934,109
21	Ministry of Agriculture	5,440,068	4,662,147	(777,921)	5,415,875
23	Ministry of Tourism, Industry and Commerce	1,505,667	671,476	(834,191)	301,358
24	Ministry of Natural Resources and Environment	114,716	64,716	(50,000)	55,965
31	Ministry of Public Works	14,632,812	13,368,367	(1,264,445)	12,605,319
41	Ministry of Education	2,221,592	1,952,026	(269,566)	1,615,839
44	Ministry of Culture, Youth and Sports	854,595	893,539	38,944	917,420
45	Ministry of Housing & Water	8,463,717	8,375,434	(88,283)	6,177,544
46	Georgetown Public Hospital Corporation	414,000	413,491	(509)	225,375
47	Ministry of Health	631,097	963,971	332,874	416,826
48	Ministry of Labour, Human Services & Social Security	148,616	150,897	2,281	103,553
51	Ministry of Home Affairs	2,390,637	2,217,932	(172,705)	1,820,917
52	Ministry of Legal Affairs	11,300	10,691	(609)	434,665
53	Guyana Defence Force	653,452	653,356	(96)	554,231
55	Supreme Court	216,270	105,259	(111,011)	162,578
56	Public Prosecutions	5,000	4,984	(16)	4,694
57	Office of Ombudsman	0	0	0	0
58	Public Service Appellate Tribunal	3,400	3,322	(78)	0
71	Region 1: Barima/Waini	273,085	264,990	(8,095)	202,062
72	Region 2: Pomeroon/Supenaam	403,411	403,384	(27)	366,461
73	Region 3: Essequibo Islands / West Demerara	326,715	326,700	(15)	297,275
74	Region 4: Demerara/Mahaica	228,710	228,533	(177)	205,031
75	Region 5: Mahaica/Berbice	318,630	318,542	(88)	289,121
76	Region 6: East Berbice/Corentyne	425,356	425,355	(1)	383,386
77	Region 7: Cuyuni/Mazaruni	150,865	150,844	(21)	133,549
78	Region 8: Potaro/Siparuni	165,949	165,801	(148)	146,719
79	Region 9: Upper Takatu/Upper Essequibo	307,358	306,117	(1,241)	279,173
80	Region 10: Upper Demerara / Upper Berbice	276,168	275,388	(780)	237,240
TOTAL PAYMENTS		54,837,615	51,013,623	(3,823,992)	50,144,201

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

HON. WINSTON D. JORDAN
MINISTER OF FINANCE

End of the Year Budget Outcome and Reconciliations Report-Expenditure of the Government of
Guyana for the Fiscal Year Ended 31 December 2014

Current Expenditure

Central Government current expenditure was under the 2014 Budget allocation by \$1.5 billion. This outturn is mainly attributed to \$1.6 billion under GECOM for the hosting of Regional Elections and \$60.4 million for Old Age Pension and Social Assistance being unspent. These amounts were partially offset mainly by the following:

1. Contingency Fund advance allocated to Drainage and Irrigation Authority amounting to \$406.5 million to cater for increases in expenditure associated with the maintenance and irrigation works, fuel and lubricants, operation, monitoring and security of NDIA equipment and machinery due to the intensity of NDIA work program;
2. Contingency Fund advance of \$278.3M for increase acquisition cost of fuel for Linmine;
3. Contingency Fund advance of \$215.5M to meet expenditure for the commencement of studies for six Presidential Scholarships for top CSEC/CAPE students overseas and thirty additional sponsored students in China; and
4. Contingency Fund advance of \$120 million to meet security, medical and military kits for the Guyana Defence Force.

Capital Expenditure

Central Government capital expenditure was approximately 93 percent of approved allotment of \$54.837 billion. This was as a result of continued strong performance on our domestically financed projects, with an execution rate of 95 percent of the approved \$37.950 billion, as well as a good portfolio performance in respect of our loan projects. Additionally, expenditure on the grants was below expectation principally driven by delays in reaching eligibility conditions and in some instances conditions precedent to first disbursement.

Further, implementation shortfalls were offset by additional resources (contingency and supplementary) in the areas of health, electricity, security, roads, infrastructure, water and sanitation.

Economic Assumptions used in Budget proposal preparation

	2014 Budget	2014 Actual
Production and Prices		
Growth Rate of Real GDP (%)	5.6	3.8
Rate of Inflation (% end Period)	5	1.2

The National Budget for 2014 has projected a growth of 5.6 percent based on uncertainties prevailing in the global economy and its immediate and direct effect on both the import and export sector of the domestic economy. The growth rate of 2014 was contracted to 3.8 percent with the significant contributory factor being the rapidly deteriorating political climate. The inflation rate for 2014 was budgeted at 5 percent and at the end of 2014 actually inflation rate was 1.2 percent primarily attributed to relatively stable fuel prices which contributed to the decline in price levels during the year. The deficit of Central Government of 2014 was programmed at 4.9 percent of GDP totalling \$32.4 billion. The deficit of Central Government at the end of 2014 was 5.5 percent of GDP, totalling \$34.9 billion mainly due to higher expenditure, lower revenue earnings and lower nominal GDP.

1. There were no changes to revenue and expenditure policies during 2014.
2. Allocations to delivery to Budget 2014 measures as stated on pages 69 to 75 of the Budget 2014 speech were made available. In cases of Tourism Development, Hinterland Roads, Rural Enterprise Development several factors contributed to under expenditure in each of those measures.

**STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND (CURRENT) FOR THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

RECEIPTS

Report Object Group	Description	Approved Estimates 2014	Actual Receipts Paid into Consolidated Fund 2014	Variance 2014	Actual Receipts Paid into Consolidated Fund 2013
		\$'000	\$'000	\$'000	\$'000
500	Customs and Trade Taxes	13,694,386	13,454,797	(239,589)	13,175,850
510	Internal Revenue	55,790,851	56,866,062	1,075,211	51,796,349
520	Stamp Duties	590,650	618,392	27,742	445,334
525	Other Tax Revenues	0	0	0	484,679
530	Fees and Fines	1,160,690	1,109,544	(51,146)	1,405,521
540	Interest	2,300	2,399	99	2,215
545	Rents and Royalties	12,200	11,694	(506)	14,883
555	Dividends and Transfers	5,250,000	5,291,516	41,516	5,760,483
560	Miscellaneous Receipts	25,919,246	2,949,980	(22,969,266)	1,997,206
590	Value Added Taxes	37,141,000	37,307,010	166,010	34,316,765
594	Excise Tax	28,595,000	28,234,080	(360,920)	27,271,325
597	Miscellaneous	34,000	168,398	134,398	71,251
SUB TOTAL		168,190,323	146,013,872	(22,176,451)	136,741,862
<u>OTHER RECEIPTS</u>					
	Treasury Bills		98,844,793		107,579,609
	TOTAL RECEIPTS		244,858,666		244,321,471

PAYMENTS

Agency No.	Description	Revised Allotment 2014	Outstanding Contingency Fund Advances 2014	Total Funds Available 2014	Drawing Rights (Allotment 2) 2014	Actual Expenditure 2014	Actual Expenditure 2013
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<u>MINISTRIES/DEPARTMENTS/REGIONS</u>							
01	Office of the President						
1	Administrative Services	1,283,050	0	1,283,050	1,283,050	1,283,050	1,280,928
2	Presidential Advisory	808,581	32,400	840,981	840,981	808,984	656,633
3	Defence & National Security	65,137	0	65,137	64,670	64,612	0
4	Public Policy and Planning	0	0	0	0	0	0
02	Office of the Prime Minister						
1	Prime Minister's Secretariat	220,476	60,000	280,476	278,961	273,520	1,194,095
	C/F	2,377,244	92,400	2,469,644	2,467,662	2,430,166	3,131,656

Agency No.	Description	Revised Allotment 2014	Outstanding Contingency Fund Advances 2014	Total Funds Available 2014	Drawing Rights (Allotment 2) 2014	Actual Expenditure 2014	Actual Expenditure 2013
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	2,377,244	92,400	2,469,644	2,467,662	2,430,166	3,131,656
03	Ministry of Finance						
1	Policy and Administration	17,468,056	278,282	17,746,338	17,733,254	17,702,816	16,825,887
2	Public Financial Management	4,310,847	0	4,310,847	4,306,089	4,175,485	4,081,716
04	Ministry of Foreign Affairs						
1	Development of Foreign Policy	931,798	48,880	980,678	980,678	980,425	917,876
2	Foreign Policy Promotion	2,349,760	0	2,349,760	2,349,760	2,348,940	2,095,845
3	Development of Foreign Trade Policy	39,450	0	39,450	39,450	39,450	37,498
07	Parliament Office						
1	National Assembly	988,754	0	988,754	942,987	942,679	872,780
09	Public Police Service Commission						
1	Public Police Service Commission	50,407	0	50,407	50,407	50,196	47,641
10	Teaching Service Commission						
1	Teaching Service Commission	73,776	0	73,776	72,727	70,416	72,219
11	Elections Commission						
1	Elections Commission	1,587,846	0	1,587,846	1,585,846	1,578,612	1,489,200
2	Elections Administration	1,596,356	0	1,596,356	0	0	0
13	Ministry of Local Government & Regional Development						
1	Main Office	104,708	0	104,708	104,708	103,836	95,782
2	Ministry Administration	51,137	0	51,137	51,137	49,676	44,705
3	Regional Development	177,453	0	177,453	177,453	177,300	184,921
14	Public Service Ministry						
1	Public Service Management	818,169	215,520	1,033,689	1,033,689	1,032,756	796,611
16	Ministry of Amerindian Affairs						
1	Amerindian Development	411,941	23,800	435,741	435,651	434,661	392,028
21	Ministry of Agriculture						
1	Ministry Administration	9,759,609	479,458	10,239,067	10,239,067	10,238,673	9,153,251
2	Crops and Livestock Support Service	0	0	0	0	0	0
3	Fisheries Division	123,312	0	123,312	123,312	123,245	111,286
4	Hydrometeorological Services	433,737	0	433,737	431,720	431,517	382,672
23	Ministry of Tourism, Commerce and Industry						
1	Main Office	515,753	0	515,753	515,753	499,475	486,315
2	Ministry Administration	70,082	0	70,082	70,035	66,624	63,046
3	Trade, Tourism, Industrial Development & Consumer Affairs	115,134	0	115,134	115,134	104,449	102,805
	C/F	44,355,329	1,138,340	45,493,669	43,826,519	43,581,397	41,385,740

Agency No.	Description	Revised Allotment 2014	Outstanding Contingency Fund Advances 2014	Total Funds Available 2014	Drawing Rights (Allotment 2) 2014	Actual Expenditure 2014	Actual Expenditure 2013
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	44,355,329	1,138,340	45,493,669	43,826,519	43,581,397	41,385,740
24	Ministry of Natural Resources & the Environment						
1	Ministry Administration	120,946	0	120,946	120,946	117,256	94,975
2	Natural Resource Management	119,490	0	119,490	119,490	119,490	107,727
3	Environmental Management	423,091	0	423,091	423,091	423,091	400,159
31	Ministry of Public Works & Communications						
1	Ministry Administration	619,556	0	619,556	619,509	618,450	625,527
2	Public Works	1,816,271	0	1,816,271	1,816,271	1,811,930	1,807,747
3	Communications and Transport	66,818	0	66,818	66,818	66,613	66,093
41	Ministry of Education						
1	Main Office	468,962	0	468,962	467,962	445,254	413,498
2	National Education Policy-Implement	225,427	0	225,427	225,427	225,072	209,299
3	Ministry Administration	2,418,745	0	2,418,745	2,418,745	2,403,968	2,203,464
4	Training and Development	1,064,137	0	1,064,137	1,064,137	1,059,260	1,053,166
5	Education Delivery	7,509,942	0	7,509,942	7,509,941	7,435,131	5,161,813
44	Ministry of Culture, Youth and Sports						
1	Ministry Administration	189,583	0	189,583	189,583	188,600	170,662
2	Culture	583,564	0	583,564	578,921	569,876	516,400
3	Youth	523,362	0	523,362	523,362	519,786	479,812
4	Sports	270,381	0	270,381	270,381	265,318	254,450
45	Ministry of Housing and Water						
1	Housing & Water	516,685	0	516,685	515,836	513,184	506,992
46	Georgetown Public Hospital Corporation						
1	Public Hospital	5,309,867	0	5,309,867	5,309,764	5,289,270	4,894,964
47	Ministry of Health						
1	Ministry Administration	843,826	0	843,826	843,318	842,812	873,849
2	Diseases Control	989,782	0	989,782	989,278	984,544	837,884
3	Primary Health Care Services	616,447	0	616,447	616,224	614,506	526,578
4	Regional & Clinical Services	5,138,328	0	5,138,328	5,138,328	5,136,773	3,936,386
5	Health Sciences Education	478,357	0	478,357	469,670	468,070	453,667
6	Standards & Technical Services	517,247	0	517,247	515,134	511,603	380,086
7	Rehabilitation Services	259,667	0	259,667	257,385	255,717	228,914
48	Ministry of Labour, Human Service & Social Security						
1	Strategic Planning, Admin & H/S	214,424	0	214,424	207,043	207,042	193,259
2	Social Services	8,677,064	0	8,677,064	8,569,668	8,569,649	8,143,250
3	Labour Administration	383,444	0	383,444	379,268	379,111	369,267
4	Child Care & Protection	365,734	0	365,734	352,207	352,171	222,645
	C/F	85,086,476	1,138,340	86,224,816	84,404,226	83,974,944	76,518,273

Agency No.	Description	Revised Allotment 2014	Outstanding Contingency Fund Advances 2014	Total Funds Available 2014	Drawing Rights (Allotment 2) 2014	Actual Expenditure 2014	Actual Expenditure 2013
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	85,086,476	1,138,340	86,224,816	84,404,226	83,974,944	76,518,273
51	Ministry of Home Affairs						
1	Secretariat Services	570,131	0	570,131	568,069	521,036	468,237
2	Guyana Police Force	6,719,463	92,188	6,811,651	6,809,813	6,809,750	6,038,052
3	Guyana Prison Service	1,164,112	35,000	1,199,112	1,180,537	1,180,535	1,073,079
4	Police Complaints Authority	10,803	0	10,803	10,777	9,823	8,948
5	Guyana Fire Service	676,049	0	676,049	675,431	672,825	605,655
6	General Register Offices	180,055	0	180,055	180,055	174,342	126,493
7	Customs Anti Narcotics Unit	76,987	0	76,987	75,502	66,444	0
52	Ministry of Legal Affairs						
1	Main Office	21,031	0	21,031	21,010	20,981	16,683
2	Ministry Administration	49,532	0	49,532	49,426	49,144	44,466
3	Attorney General's Chambers	150,344	0	150,344	150,343	150,247	122,564
4	Office of the State Solicitor	26,865	0	26,865	26,865	26,797	26,859
5	Deeds Registry	29,329	0	29,329	28,201	28,145	83,930
53	Guyana Defense Force						
1	Defence Headquarters	7,272,801	120,000	7,392,801	7,392,801	7,391,511	6,688,169
55	Supreme Court of Judicature						
1	Supreme Courts of Judicature	964,446	0	964,446	964,446	964,284	410,616
2	Magistrates' Department	117,178	0	117,178	117,178	117,021	384,296
56	Public Prosecutions						
1	Public Prosecutions	87,946	0	87,946	87,933	87,819	82,499
57	Office of the Ombudsman						
1	Ombudsman	20,015	0	20,015	19,403	18,432	2,010
58	Public Service Appellate Tribunal						
1	Public Service Appellate Tribunal	5,294	0	5,294	3,655	2,287	5,123
71	Region 1 - Barima/Waini						
1	Regional Administration & Finance	116,578	0	116,578	116,578	116,516	97,344
2	Public Works	188,907	0	188,907	188,907	188,792	190,268
3	Education Delivery	839,107	0	839,107	839,107	838,628	751,188
4	Health Services	348,252	0	348,252	348,251	348,222	317,481
72	Region 2 - Pomeroon/Supenaam						
1	Regional Administration & Finance	141,267	4,619	145,886	145,886	145,865	131,624
2	Agriculture	232,318	4,610	236,928	236,928	236,887	219,694
3	Public Works	87,360	1,318	88,678	88,357	88,290	79,052
4	Education Delivery	1,317,251	34,506	1,351,757	1,351,757	1,351,064	1,193,841
5	Health Services	456,605	11,783	468,388	468,388	468,303	435,103
	C/F	106,956,502	1,442,364	108,398,866	106,549,830	106,048,934	96,121,547

Agency No.	Description	Revised	Outstanding	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
		Allotment 2014	Fund Advances 2014				
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	106,956,502	1,442,364	108,398,866	106,549,830	106,048,934	96,121,547
73	Region 3 - Essequibo Islands/West Demerara						
	1 Regional Administration & Finance	153,370	0	153,370	153,370	153,090	143,762
	2 Agriculture	235,961	0	235,961	235,961	235,811	234,004
	3 Public Works	81,098	0	81,098	81,098	81,085	78,108
	4 Education Delivery	1,788,187	22,392	1,810,579	1,810,579	1,810,029	1,657,977
	5 Health Services	674,712	7,284	681,996	681,996	681,739	618,930
74	Region 4 - Demerara/Mahaica						
	1 Regional Administration & Finance	143,975	9,131	153,106	149,478	149,118	130,947
	2 Agriculture	232,984	0	232,984	232,984	231,905	234,648
	3 Public Works	113,891	0	113,891	113,396	111,667	107,311
	4 Education Delivery	2,536,385	55,911	2,592,296	2,592,240	2,590,799	2,204,980
	5 Health Services	291,392	13,603	304,995	302,989	302,356	280,288
75	Region 5 - Mahaica/Berbice						
	1 Regional Administration & Finance	113,468	2,158	115,626	112,098	112,068	91,736
	2 Agriculture	111,618	0	111,618	111,242	111,240	111,379
	3 Public Works	91,859	0	91,859	91,859	91,857	94,395
	4 Education Delivery	1,045,933	28,331	1,074,264	1,074,264	1,074,005	952,817
	5 Health Services	300,559	2,608	303,167	303,167	303,142	276,163
76	Region 6 - East Berbice/Corentyne						
	1 Regional Administration & Finance	119,414	0	119,414	119,414	119,331	109,539
	2 Agriculture	476,252	0	476,252	476,252	475,749	451,324
	3 Public Works	176,538	0	176,538	176,538	176,363	161,690
	4 Education Delivery	2,240,564	34,351	2,274,915	2,274,915	2,274,461	2,059,707
	5 Health Services	1,043,471	11,818	1,055,289	1,055,289	1,054,278	976,078
77	Region 7 - Cuyuni/Mazaruni						
	1 Regional Administration & Finance	138,459	0	138,459	138,459	138,399	116,035
	2 Public Works	128,893	0	128,893	128,893	128,856	145,431
	3 Education Delivery	878,884	26,600	905,484	905,484	905,160	807,415
	4 Health Services	323,707	0	323,707	323,707	323,492	312,461
78	Region 8 - Potaro/Siparuni						
	1 Regional Administration & Finance	72,252	0	72,252	72,252	72,231	59,556
	2 Public Works	109,067	0	109,067	109,067	109,000	106,806
	3 Education Delivery	446,306	0	446,306	437,884	437,832	411,158
	4 Health Services	151,203	0	151,203	150,117	150,080	144,742
79	Region 9 - Upper Takatu/Upper Essequibo						
	1 Regional Administration & Finance	107,757	0	107,757	107,757	107,669	96,073
	2 Agriculture	24,109	0	24,109	24,109	23,304	21,435
	3 Public Works	108,947	0	108,947	108,947	105,956	102,245
	4 Education Delivery	687,997	0	687,997	687,997	679,243	602,916
	5 Health Services	225,246	0	225,246	223,554	221,722	203,106
80	Region 10 - Upper Demerara/Berbice						
	1 Regional Administration & Finance	140,644	0	140,644	140,644	140,588	128,103
	2 Public Works	138,743	0	138,743	136,333	136,305	131,364
	3 Education Delivery	1,413,996	0	1,413,996	1,413,057	1,412,918	1,279,135
	4 Health Services	286,244	15,028	301,272	301,272	301,226	264,786
SUB TOTAL		124,310,587	1,671,579	125,982,166	124,108,492	123,583,008	112,030,097

Agency No.	Description	Revised Allotment 2014	Outstanding Contingency Fund Advances 2014	Total Funds Available 2014	Drawing Rights (Allotment 2) 2014	Actual Expenditure 2014	Actual Expenditure 2013
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
STATUTORY							
01	Office of the President	22,680	0	22,680	22,680	22,671	21,739
03	Ministry of Finance	3,277,804	0	3,277,804	3,277,804	3,277,164	3,119,804
07	Parliament Office	375,711	0	375,711	375,711	372,464	381,276
08	Audit Office of Guyana	0	0	0	0	0	0
09	Public and Police Service Commission	16,741	0	16,741	7,353	7,096	12,335
10	Teaching Service Commission	10,733	0	10,733	10,722	10,406	10,234
11	Elections Commission	60,553	0	60,553	60,553	60,256	49,793
51	Ministry of Home Affairs	20,057	0	20,057	15,594	15,579	17,401
55	Supreme Court of Judicature	112,125	0	112,125	112,125	112,125	286,346
56	Public Prosecutions	18,709	0	18,709	18,140	18,137	18,708
57	Office of the Ombudsman	15,245	0	15,245	15,186	15,186	0
58	Public Service Appellate Tribunal	10,434	0	10,434	0	0	0
90	Public Debt	10,560,242	0	10,560,242	9,777,433	9,758,074	9,753,748
SUB TOTAL		14,501,034	0	14,501,034	13,693,301	13,669,158	13,671,384
OTHER EXPENDITURE							
	Treasury Bills					119,366,963	(105,862,470)
TOTAL PAYMENTS						256,619,129	224,482,461
SURPLUS (DEFICIT)						(11,760,463)	19,839,011

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

HON. WINSTON D. JORDAN
MINISTER OF FINANCE

**STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND (CAPITAL)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

RECEIPTS

Report Object Group	Description	Approved Estimates 2014	Actual Receipts Paid into Consolidated Fund 2014	Variance 2014	Actual Receipts Paid into Consolidated Fund 2013
		\$'000	\$'000	\$'000	\$'000
565	Sale of Assets	0	3,569	3,569	4,200
570	Miscellaneous Capital Revenue	2,381,405	2,364,148	(17,257)	712,467
575	External Grants	11,938,908	920,443	(11,018,465)	7,296,081
580	External Loans	24,761,209	14,010,414	(10,750,795)	21,956,749
	TOTAL RECEIPTS	39,081,522	17,298,574	(21,782,948)	29,969,497

PAYMENTS

Agency No.	Description	Revised Allotment 2014	Outstanding Contingency Fund Advances 2014	Total Funds Available 2014	Drawing Rights (Allotment 2) 2014	Actual Expenditure 2014	Actual Expenditure 2013
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President	1,257,007	0	1,257,007	1,257,007	1,257,007	3,218,594
02	Office of Prime Minister	4,383,175	0	4,383,175	4,113,173	4,112,880	6,205,810
03	Ministry of Finance	4,703,330	48,984	4,752,314	4,752,313	4,739,877	5,020,299
04	Ministry of Foreign Affairs	90,200	0	90,200	84,413	78,207	71,966
07	Parliament Office	70,400	0	70,400	67,547	66,695	129,735
09	Public & Police Service Commissions	2,500	0	2,500	2,500	2,500	2,396
10	Teaching Service Commission	2,300	0	2,300	2,300	2,294	6,354
11	Elections Commission	126,700	0	126,700	126,700	124,501	149,396
13	Ministry of Local Government & Regional Development	2,465,100	0	2,465,100	2,099,137	2,099,137	1,028,816
14	Public Service Ministry	11,635	0	11,635	11,332	11,181	24,548
16	Ministry of Amerindian Affairs	1,142,082	0	1,142,082	1,142,082	1,142,082	934,109
21	Ministry of Agriculture	5,517,736	10,203	5,527,939	4,662,212	4,662,147	5,415,875
23	Ministry of Tourism, Industry and Commerce	1,528,062	0	1,528,062	672,266	671,476	301,358
24	Ministry of Natural Resources and The Environment	114,716	0	114,716	64,716	64,716	55,965
31	Ministry of Public Works	15,437,091	347,082	15,784,173	13,440,348	13,368,367	12,605,319
41	Ministry of Education	2,221,592	0	2,221,592	1,994,387	1,952,026	1,615,839
44	Ministry of Culture, Youth and Sports	854,595	43,774	898,369	898,269	893,539	917,420
45	Ministry of Housing & Water	8,637,604	0	8,637,604	8,394,360	8,375,434	6,177,544
46	Georgetown Public Hospital Corporation	414,000	0	414,000	414,000	413,491	225,375
47	Ministry of Health	631,097	451,950	1,083,047	974,551	963,971	416,826
48	Ministry of Labour, Human Services & Social Security	148,616	15,581	164,197	154,958	150,897	103,553
51	Ministry of Home Affairs	2,432,229	34,788	2,467,017	2,255,687	2,217,932	1,820,917
52	Ministry of Legal Affairs	11,300	0	11,300	10,691	10,691	434,665
53	Guyana Defence Force	653,452	0	653,452	653,452	653,356	554,231
55	Supreme Court	216,270	0	216,270	163,237	105,259	162,578
56	Public Prosecutions	5,000	0	5,000	5,000	4,984	4,694
57	Office of the Ombudsman	0	0	0	0	0	0
58	Public Service Appellate Tribunal	3,400	0	3,400	3,400	3,322	0
71	Region 1: Barima/Waini	273,085	0	273,085	265,052	264,990	202,062
72	Region 2: Pomeroun/Supenaam	403,411	0	403,411	403,394	403,384	366,461
73	Region 3: Essequibo Islands / West Demerara	326,715	0	326,715	326,704	326,700	297,274
74	Region 4: Demerara/Mahaica	228,710	0	228,710	228,533	228,533	205,031
75	Region 5: Mahaica/Berbice	318,630	0	318,630	318,561	318,542	289,121
	C/F	54,631,740	952,362	55,584,102	49,962,282	49,690,118	48,964,131

PAYMENTS

Agency No.	Description	Revised Allotment 2014	Outstanding Contingency Fund Advances 2014	Total Funds Available 2014	Drawing Rights (Allotment 2) 2014	Actual Expenditure 2014	Actual Expenditure 2013
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	54,631,740	952,362	55,584,102	49,962,282	49,690,118	48,964,131
76	Region 6: East Berbice/Corentyne	425,356	0	425,356	425,355	425,355	383,385
77	Region 7: Cuyuni/Mazaruni	150,865	0	150,865	150,865	150,844	133,550
78	Region 8: Potaro/Siparuni	165,949	0	165,949	165,949	165,801	146,719
79	Region 9: Upper Takatu/Upper Essequibo	307,358	0	307,358	307,327	306,117	279,174
80	Region 10: Upper Demerara / Upper Berbice	276,168	0	276,168	276,126	275,388	237,240
TOTAL PAYMENTS		55,957,436	952,362	56,909,798	51,287,904	51,013,623	50,144,199
SURPLUS (DEFICIT)						(33,715,049)	(20,174,702)

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

HON. WINSTON D. JORDAN
MINISTER OF FINANCE

**STATEMENT OF EXPENDITURES FROM THE CONSOLIDATED FUND
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE (CURRENT)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Agency No.	Description	Approved Allotment (Allotment 1) 2014	Revised Allotment 2014	Total Funds Available 2014	Actual Expenditure 2014	Under Total Funds Available 2014	Actual Expenditure 2013
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President						
	1 Administrative Services	1,283,050	1,283,050	1,283,050	1,283,050	0	1,280,928
	2 Presidential Advisory	808,581	808,581	840,981	808,984	(31,997)	656,633
	3 Defence & National Security	65,137	65,137	65,137	64,612	(525)	0
	4 Public Policy & Planning	0	0	0	0	0	0
02	Office of the Prime Minister						
	1 Prime Minister's Secretariat	220,476	220,476	280,476	273,520	(6,956)	1,194,095
03	Ministry of Finance						
	1 Policy and Administration	17,466,317	17,468,056	17,746,338	17,702,816	(43,522)	16,825,887
	2 Public Financial Management	4,312,586	4,310,847	4,310,847	4,175,485	(135,362)	4,081,720
04	Ministry of Foreign Affairs						
	1 Development of Foreign Policy	929,798	931,798	980,678	980,425	(253)	917,876
	2 Foreign Policy Promotions	2,351,760	2,349,760	2,349,760	2,348,940	(820)	2,095,845
	3 Development of Foreign Trade Policy	39,450	39,450	39,450	39,450	0	37,498
07	Parliament Office						
	1 National Assembly	988,754	988,754	988,754	942,679	(46,075)	872,780
09	Public and Police Service Commission						
	1 Public and Police Service Commission	50,407	50,407	50,407	50,196	(211)	47,641
10	Teaching Service Commission						
	1 Teaching Service Commission	73,776	73,776	73,776	70,416	(3,360)	72,219
11	Elections Commission						
	1 Elections Commission	1,587,846	1,587,846	1,587,846	1,578,612	(9,234)	1,489,200
	2 Elections Administration	1,596,356	1,596,356	1,596,356	0	(1,596,356)	0
13	Ministry of Local Government & Regional Development						
	1 Main Office	108,368	104,708	104,708	103,836	(872)	95,781
	2 Ministry Administration	47,538	51,137	51,137	49,676	(1,461)	44,705
	3 Regional Development	177,392	177,453	177,453	177,300	(153)	184,921
14	Public Service Ministry						
	1 Public Service Management	818,169	818,169	1,033,689	1,032,756	(933)	796,611
15	Ministry of Foreign Trade & International Coop.	0	0	0	0	0	0
16	Ministry of Amerindian Affairs						
	1 Amerindian Development	411,941	411,941	435,741	434,661	(1,080)	392,028
21	Ministry of Agriculture						
	1 Ministry Administration	9,755,009	9,759,609	10,239,067	10,238,673	(394)	9,153,251
	2 Crops and Livestock Support Services	0	0	0	0	0	0
	3 Fisheries	123,312	123,312	123,312	123,245	(67)	111,286
	4 Hydrometeorological Services	438,337	433,737	433,737	431,517	(2,220)	382,672
23	Ministry of Tourism, Industry and Commerce						
	1 Main Office	519,312	515,753	515,753	499,475	(16,278)	486,315
	2 Ministry Administration	66,025	70,082	70,082	66,624	(3,458)	63,046
	3 Commerce, Industry & Consumer Affairs	115,632	115,134	115,134	104,449	(10,685)	102,805
	C/F	44,355,329	44,355,329	45,493,669	43,581,397	(1,912,272)	41,385,743

Agency No.	Description	Approved Allotment (Allotment 1) 2014	Revised Allotment 2014	Total Funds Available 2014	Actual Expenditure 2014	Under Total Funds Available 2014	Actual Expenditure 2013
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	44,355,329	44,355,329	45,493,669	43,581,397	(1,912,272)	41,385,743
24	Ministry of Natural Resources & the Environment						
	1 Ministry Administration	120,946	120,946	120,946	117,256	(3,690)	94,975
	2 Natural Resource Management	119,490	119,490	119,490	119,490	0	107,727
	3 Environmental Management	423,091	423,091	423,091	423,091	0	400,159
31	Ministry of Public Works						
	1 Ministry Administration	619,415	619,556	619,556	618,450	(1,106)	625,527
	2 Public Works	1,816,412	1,816,271	1,816,271	1,811,930	(4,341)	1,807,747
	3 Transport	66,818	66,818	66,818	66,613	(205)	66,093
41	Ministry of Education						
	1 Main Office	468,921	468,962	468,962	445,254	(23,708)	413,498
	2 National Education Policy	228,663	225,427	225,427	225,072	(355)	209,299
	3 Ministry Administration	2,404,795	2,418,745	2,418,745	2,403,968	(14,777)	2,203,464
	4 Training and Development	1,141,842	1,064,137	1,064,137	1,059,260	(4,877)	1,053,166
	5 Education Delivery	7,442,992	7,509,942	7,509,942	7,435,131	(74,811)	5,161,813
44	Ministry of Culture, Youth and Sports						
	1 Ministry Administration	186,054	189,583	189,583	188,600	(983)	170,662
	2 Culture	575,585	583,564	583,564	569,876	(13,688)	516,400
	3 Youth	534,870	523,362	523,362	519,786	(3,576)	479,812
	4 Sports	270,381	270,381	270,381	265,318	(5,063)	254,450
45	Ministry of Housing and Water						
	1 Housing & Water	516,685	516,685	516,685	513,184	(3,501)	506,992
46	Georgetown Public Hospital Corporation						
	1 Public Hospital	5,309,867	5,309,867	5,309,867	5,289,270	(20,597)	4,894,964
47	Ministry of Health						
	1 Ministry Administration	850,015	843,826	843,826	842,812	(1,014)	873,849
	2 Diseases Control	995,790	989,782	989,782	984,544	(5,238)	837,884
	3 Primary Health Care Services	604,250	616,447	616,447	614,506	(1,941)	526,578
	4 Regional & Clinical Services	5,138,328	5,138,328	5,138,328	5,136,773	(1,555)	3,936,386
	5 Health Sciences Education	478,357	478,357	478,357	468,070	(10,287)	453,667
	6 Standards & Technical Services	517,247	517,247	517,247	511,603	(5,644)	380,086
	7 Rehabilitation Services	259,667	259,667	259,667	255,717	(3,950)	228,914
48	Ministry of Labour, Human Service & Social Security						
	1 Ministry Administration	214,020	214,424	214,424	207,042	(7,382)	193,259
	2 Social Services	8,678,976	8,677,064	8,677,064	8,569,649	(107,415)	8,143,250
	3 Labour Administration	383,159	383,444	383,444	379,111	(4,333)	369,267
	4 Child Care and Protection	364,511	365,734	365,734	352,171	(13,563)	222,644
51	Ministry of Home Affairs						
	1 Secretariat Services	570,099	570,131	570,131	521,036	(49,095)	468,237
	2 Guyana Police Force	6,719,463	6,719,463	6,811,651	6,809,750	(1,901)	6,038,052
	3 Guyana Prison Services	1,164,112	1,164,112	1,199,112	1,180,535	(18,577)	1,073,079
	4 Police Complaints Authority	10,803	10,803	10,803	9,823	(980)	8,948
	5 Guyana Fire Service	676,081	676,049	676,049	672,825	(3,224)	605,655
	6 General Register Office	180,055	180,055	180,055	174,342	(5,713)	126,493
	7 Customs Anti Narcotics Unit	76,987	76,987	76,987	66,444	(10,543)	
52	Ministry of Legal Affairs						
	1 Main Office	20,752	21,031	21,031	20,981	(50)	16,683
	2 Ministry Administration	49,717	49,532	49,532	49,144	(388)	44,466
	3 Attorney General's Chambers	150,129	150,344	150,344	150,247	(97)	122,564
	4 State Solicitor	26,865	26,865	26,865	26,797	(68)	26,859
	5 Deeds Registry	29,638	29,329	29,329	28,145	(1,184)	83,930
	C/F	94,761,177	94,761,177	96,026,705	93,685,013	(2,341,692)	85,133,241

Agency No.	Description	Approved	Revised	Total Funds	Actual	Under Total	Actual
		Allotment (Allotment 1) 2014	Allotment 2014	Available 2014	Expenditure 2014	Funds Available 2014	Expenditure 2013
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	94,761,177	94,761,177	96,026,705	93,685,013	(2,341,692)	85,133,241
53	Guyana Defense Force						
	1 Defence Headquarters	7,272,801	7,272,801	7,392,801	7,391,511	(1,290)	6,688,169
55	Supreme Court of Judicature						
	1 Supreme Courts of Judicature	964,446	964,446	964,446	964,284	(162)	410,616
	2 Magistracy	117,178	117,178	117,178	117,021	(157)	384,296
56	Public Prosecutions						
	1 Public Prosecutions	87,946	87,946	87,946	87,819	(127)	82,499
57	Office of the Ombudsman						
	1 Ombudsman	20,015	20,015	20,015	18,432	(1,583)	2,010
58	Public Service Appellate Tribunal						
	1 Public Service Appellate Tribunal	5,294	5,294	5,294	2,287	(3,007)	5,123
71	Region 1 - Barima/Waini						
	1 Regional Administration & Finance	113,578	116,578	116,578	116,516	(62)	97,344
	2 Public Works	188,907	188,907	188,907	188,792	(115)	190,268
	3 Education Delivery	842,107	839,107	839,107	838,628	(479)	751,188
	4 Health Services	348,252	348,252	348,252	348,222	(30)	317,481
72	Region 2 - Pomeroon/Supenaam						
	1 Regional Administration & Finance	139,735	141,267	145,886	145,865	(21)	131,624
	2 Agriculture	232,318	232,318	236,928	236,887	(41)	219,694
	3 Public Works	87,360	87,360	88,678	88,290	(388)	79,052
	4 Education Delivery	1,318,142	1,317,251	1,351,757	1,351,064	(693)	1,193,841
	5 Health Services	457,246	456,605	468,388	468,303	(85)	435,103
73	Region 3 - Essequibo Islands/West Demerara						
	1 Regional Administration & Finance	154,230	153,370	153,370	153,090	(280)	143,762
	2 Agriculture	235,101	235,961	235,961	235,811	(150)	234,004
	3 Public Works	87,881	81,098	81,098	81,085	(13)	78,108
	4 Education Delivery	1,781,404	1,788,187	1,810,579	1,810,029	(550)	1,657,977
	5 Health Services	674,712	674,712	681,996	681,739	(257)	618,930
74	Region 4 - Demerara/Mahaica						
	1 Regional Administration & Finance	144,132	143,975	153,106	149,118	(3,988)	130,947
	2 Agriculture	248,469	232,984	232,984	231,905	(1,079)	234,648
	3 Public Works	113,610	113,891	113,891	111,667	(2,224)	107,311
	4 Education Delivery	2,515,809	2,536,385	2,592,296	2,590,799	(1,497)	2,204,980
	5 Health Services	296,608	291,392	304,995	302,356	(2,639)	280,288
75	Region 5 - Mahaica/Berbice						
	1 Regional Administration & Finance	110,038	113,468	115,626	112,068	(3,558)	91,736
	2 Agriculture	111,618	111,618	111,618	111,240	(378)	111,379
	3 Public Works	91,689	91,859	91,859	91,857	(2)	94,395
	4 Education Delivery	1,046,833	1,045,933	1,074,264	1,074,005	(259)	952,817
	5 Health Services	303,259	300,559	303,167	303,142	(25)	276,163
76	Region 6 - East Berbice/Corentyne						
	1 Regional Administration & Finance	121,659	119,414	119,414	119,331	(83)	109,539
	2 Agriculture	476,252	476,252	476,252	475,749	(503)	451,324
	3 Public Works	174,293	176,538	176,538	176,363	(175)	161,690
	4 Education Delivery	2,240,564	2,240,564	2,274,915	2,274,461	(454)	2,059,707
	5 Health Services	1,043,471	1,043,471	1,055,289	1,054,278	(1,011)	976,078
77	Region 7 - Cuyuni/Mazaruni						
	1 Regional Administration & Finance	141,959	138,459	138,459	138,399	(60)	116,035
	2 Public Works	128,893	128,893	128,893	128,856	(37)	145,431
	3 Education Delivery	875,384	878,884	905,484	905,160	(324)	807,415
	4 Health Services	323,707	323,707	323,707	323,492	(215)	312,461
	C/F	120,398,077	120,398,076	122,054,627	119,684,934	(2,369,693)	108,478,674

Agency No.	Description	Approved Allotment (Allotment 1) 2014	Revised Allotment 2014	Total Funds Available 2014	Actual Expenditure 2014	Under Total Funds Available 2014	Actual Expenditure 2013
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
78	B/F Region 8 - Potaro/Siparuni	120,398,077	120,398,076	122,054,627	119,684,934	(2,369,693)	108,478,674
	1 Regional Administration & Finance	70,673	72,252	72,252	72,231	(21)	59,556
	2 Public Works	102,331	109,067	109,067	109,000	(67)	106,806
	3 Education Delivery	454,621	446,306	446,306	437,832	(8,474)	411,158
	4 Health Services	151,203	151,203	151,203	150,080	(1,123)	144,742
79	Region 9 - Upper Takatu/Upper Essequibo						
	1 Regional Administration & Finance	107,863	107,757	107,757	107,669	(88)	96,073
	2 Agriculture	24,003	24,109	24,109	23,304	(805)	21,435
	3 Public Works	108,947	108,947	108,947	105,956	(2,991)	102,245
	4 Education Delivery	687,997	687,997	687,997	679,243	(8,754)	602,916
	5 Health Services	225,246	225,246	225,246	221,722	(3,524)	203,106
80	Region 10 - Upper Demerara/Berbice						
	1 Regional Administration & Finance	140,644	140,644	140,644	140,588	(56)	128,103
	2 Public Works	140,622	138,743	138,743	136,305	(2,438)	131,364
	3 Education Delivery	1,413,996	1,413,996	1,413,996	1,412,918	(1,078)	1,279,135
	4 Health Services	284,365	286,244	301,272	301,226	(46)	264,786
	SUB TOTAL	124,310,588	124,310,587	125,982,166	123,583,008	(2,399,158)	112,030,099
STATUTORY							
01	Office of the President	21,742	22,680	22,680	22,671	(9)	21,739
03	Ministry of Finance	3,277,804	3,277,804	3,277,804	3,277,164	(640)	3,119,804
07	Parliament Office	375,711	375,711	375,711	372,464	(3,247)	381,275
08	Audit Office of Guyana	0	0	0	0	0	0
09	Public and Police Service Commission	16,741	16,741	16,741	7,096	(9,645)	12,335
10	Teaching Service Commission	9,599	10,733	10,733	10,406	(327)	10,234
11	Elections Commission	51,733	60,553	60,553	60,256	(297)	49,793
51	Ministry of Home Affairs	19,744	20,057	20,057	15,579	(4,478)	17,401
55	Supreme Court of Judicature	112,125	112,125	112,125	112,125	0	286,346
56	Public Prosecutions	18,709	18,709	18,709	18,137	(572)	18,708
57	Office of the Ombudsman	15,000	15,245	15,245	15,186	(59)	0
58	Public Service Appellate Tribunal	10,434	10,434	10,434	0	(10,434)	0
90	Public Debt	10,560,242	10,560,242	10,560,242	9,758,074	(802,168)	9,753,748
	SUB TOTAL	14,489,584	14,501,034	14,501,034	13,669,158	(831,876)	13,671,383
	TOTAL PAYMENTS	138,800,172	138,811,621	140,483,200	137,252,166	(3,231,034)	125,701,482

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

HON. WINSTON D. JORDAN
MINISTER OF FINANCE

**STATEMENT OF EXPENDITURES FROM THE CONSOLIDATED FUND
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE (CAPITAL)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Agency No.	Description	Approved Allotment (Allotment 1) 2014	Revised Allotment 2014	Total Funds Available 2014	Actual Expenditure 2014	Under Total Funds Available 2014	Actual Expenditure 2013
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President	1,257,007	1,257,007	1,257,007	1,257,007	0	3,218,594
02	Office of Prime Minister	4,383,175	4,383,175	4,383,175	4,112,880	(270,295)	6,205,810
03	Ministry of Finance	4,703,330	4,703,330	4,752,313	4,739,877	(12,436)	5,020,299
04	Ministry of Foreign Affairs	90,200	90,200	90,200	78,207	(11,993)	71,966
07	Parliament Office	70,400	70,400	70,400	66,695	(3,705)	129,735
09	Public & Police Service Commission	2,500	2,500	2,500	2,500	0	2,396
10	Teaching Service Commission	2,300	2,300	2,300	2,294	(6)	6,354
11	Elections Commission	126,700	126,700	126,700	124,501	(2,199)	149,396
13	Ministry of Local Government & Regional Dev.	2,465,100	2,465,100	2,465,100	2,099,137	(365,963)	1,028,816
14	Public Service Ministry	11,635	11,635	11,635	11,181	(454)	24,548
16	Ministry of Amerindian Affairs	1,142,082	1,142,082	1,142,082	1,142,082	0	934,109
21	Ministry of Agriculture	5,440,068	5,517,736	5,527,939	4,662,147	(865,792)	5,415,875
23	Ministry of Tourism, Commerce and Industry	1,505,667	1,528,062	1,528,062	671,476	(856,586)	301,358
24	Ministry of Natural Resource and Environment	114,716	114,716	114,716	64,716	(50,000)	55,965
31	Ministry of Public Works	14,632,812	15,437,091	15,784,173	13,368,367	(2,415,806)	12,605,319
41	Ministry of Education	2,221,592	2,221,592	2,221,592	1,952,026	(269,566)	1,615,839
44	Ministry of Culture, Youth and Sports	854,595	854,595	898,369	893,539	(4,830)	917,420
45	Ministry of Housing & Water	8,463,717	8,637,604	8,637,604	8,375,434	(262,170)	6,177,544
46	Georgetown Public Hospital Corporation	414,000	414,000	414,000	413,491	(509)	225,375
47	Ministry of Health	631,097	631,097	1,083,047	963,971	(119,076)	416,826
48	Ministry of Labour, Human Services & Social Sec.	148,616	148,616	164,197	150,897	(13,300)	103,553
51	Ministry of Home Affairs	2,390,637	2,432,229	2,467,017	2,217,932	(249,085)	1,820,917
52	Ministry of Legal Affairs	11,300	11,300	11,300	10,691	(609)	434,665
53	Guyana Defence Force	653,452	653,452	653,452	653,356	(96)	554,231
55	Supreme Court	216,270	216,270	216,270	105,259	(111,011)	162,578
56	Public Prosecutions	5,000	5,000	5,000	4,984	(16)	4,694
57	Office of Ombudsman	0	0	0	0	0	0
58	Public Service Appellate Tribunal	3,400	3,400	3,400	3,322	(78)	0
71	Region 1: Barima/Waini	273,085	273,085	273,085	264,990	(8,095)	202,062
72	Region 2: Pomeroon/Supenaam	403,411	403,411	403,411	403,384	(27)	366,461
73	Region 3: Essequibo Islands / West Demerara	326,715	326,715	326,715	326,700	(15)	297,275
74	Region 4: Demerara/Mahaica	228,710	228,710	228,710	228,533	(177)	205,031
75	Region 5: Mahaica/Berbice	318,630	318,630	318,630	318,542	(88)	289,121
76	Region 6: East Berbice/Corentyne	425,356	425,356	425,356	425,355	(1)	383,386
77	Region 7: Cuyuni/Mazaruni	150,865	150,865	150,865	150,844	(21)	133,549
78	Region 8: Potaro/Siparuni	165,949	165,949	165,949	165,801	(148)	146,719
79	Region 9: Upper Takatu/Upper Essequibo	307,358	307,358	307,358	306,117	(1,241)	279,174
80	Region 10: Upper Demerara / Upper Berbice	276,168	276,168	276,168	275,388	(780)	237,240
TOTAL PAYMENTS		54,837,615	55,957,436	56,909,797	51,013,623	(5,896,174)	50,144,199

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

HON. WINSTON D. JORDAN
MINISTER OF FINANCE

**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 2014**

Agency No.	Description	Wages and Salaries 2014	Employment Overhead Expenses 2014	Total Expenditure 2014	Total Expenditure 2013
		\$000	\$000	\$000	\$000
01	Office of the President	19,571	3,100	22,671	21,739
07	Parliament Office	280,808	91,656	372,464	381,276
09	Public and Police Service Commission	5,511	1,585	7,096	12,335
10	Teaching Service Commission	7,755	2,650	10,405	10,234
11	Elections Commission	36,108	24,148	60,256	49,793
51	Ministry of Home Affairs	13,704	1,875	15,579	17,401
55	Supreme Court of Judicature	72,189	39,935	112,124	286,346
56	Public Prosecutions	15,989	2,148	18,137	18,708
57	Office of the Ombudsman	13,045	2,141	15,186	0
58	Public Service Appellate Tribunal	0	0	0	0
	Sub-total	<u>464,680</u>	<u>169,238</u>	<u>633,918</u>	<u>797,832</u>
03	Ministry of Finance				
	Pension and Gratuities	3,234,360	0	3,234,360	3,077,000
	Payments to Dependent's Pension Fund	42,804	0	42,804	42,804
	Sub-total	<u>3,277,164</u>	<u>0</u>	<u>3,277,164</u>	<u>3,119,804</u>
90	Public Debt				
	Internal Principal	35,478	0	35,478	1,010,371
	Internal Interest	1,544,927	0	1,544,927	1,748,862
	External Principal	4,895,996	0	4,895,996	4,127,792
	External Interest	3,281,672	0	3,281,672	2,866,723
	Sub-total	<u>9,758,073</u>	<u>0</u>	<u>9,758,073</u>	<u>9,753,748</u>
	GRAND TOTAL			<u>13,669,155</u>	<u>13,671,384</u>

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

HON. WINSTON D. JORDAN
MINISTER OF FINANCE

**STATEMENT OF RECEIPTS AND PAYMENTS OF THE CONTINGENCIES FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

R E C E I P T S (Replenishment) AMOUNT
2014
\$'000

TOTAL RECEIPTS 0

P A Y M E N T S (Drawing Rights)

Warrant No.	Date of Warrant	Ministry/Department/Region	Amount \$'000
1	18/6/2014	Ministry of Health	2,768
2	4/8/2014	Ministry of Health	48,907
3	7/8/2014	Ministry of Labour, H/Services and SS	2,000
4	9/2/2014	Ministry of Finance	48,984
5	9/1/2014	Office of the Prime Minister	60,000
6	1/7/2014	Ministry of Home Affairs	18,488
7	9/1/2014	Ministry of Foreign Affairs	7,280
8	10/7/2014	Ministry of Home Affairs	16,300
9	10/7/2014	Public Service Ministry	215,520
10	17/10/2014	Ministry of Health	400,275
11	3/11/2014	Ministry of Foreign Affairs	41,600
12	7/11/2014	Ministry of Amerindian Affairs	23,800
13	7/11/2014	Ministry of Home Affairs	47,320
14	7/11/2014	Ministry of Home Affairs	18,596
15	7/11/2014	Ministry of Home Affairs	26,272
16	7/11/2014	Ministry of Home Affairs	35,000
17	7/11/2014	Guyana Defence Force	120,000
18	10/10/2014	Region 4	9,131
19	10/10/2014	Region 4	55,911
20	10/10/2014	Region 4	13,603
21	10/10/2014	Region 5	1,308
22	28/8/2014	Region 5	25,607
23	7/11/2014	Region 5	1,416
24	7/10/2014	Region 5	1,402
25	9/10/2014	Region 5	1,207
26	7/10/2014	Region 7	26,600
27	27/10/2014	Region 10	15,028
28	7/11/2014	Office of the President	32,400
29	7/11/2014	Ministry of Agriculture	72,953
30	12/12/2014	Ministry of Agriculture	406,505
31	31/12/2014	Ministry of Finance	278,282
32	29/12/2014	Ministry of Culture, Youth and Sports	43,774
33	8/12/2014	Ministry of Agriculture	10,203
34	8/12/2014	Region 2	2,440
35	9/12/2014	Region 3	22,392
36	9/12/2014	Region 3	7,284
37	2/12/2014	Ministry of Labour, H/Services and SS	13,581
C/F			<u>2,174,137</u>

Warrant No.	Date of Warrant	Ministry/Department/Region	Amount
			\$'000
B/F			2,174,137
38	25/11/2014	Region 5	2,158
39	31/10/2014	Ministry of Public Wrks and Com	347,082
40	22/12/2014	Region 6	34,351
41	23/12/2014	Region 6	11,818
42	31/12/2014	Region 2	4,619
43	31/12/2014	Region 2	4,610
44	31/12/2014	Region 2	1,318
45	31/12/2014	Region 2	34,506
46	31/12/2014	Region 2	9,343
		TOTAL PAYMENTS	<u>2,623,942</u>

Warrant No.	Date of Warrant	Ministry/Department/Region	Amount
			\$'000
		Summary	2014 \$000
		Uncleared advances for 2011	79,619
		Uncleared advances for 2012	536,041
		Add: Payments(Drawing Rights) Authorised in 2014	2,623,942
		Less: Replenishments	0
		Balance Outstanding as at 31/12/2014	<u>3,239,602</u>

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

HON. WINSTON D. JORDAN
MINISTER OF FINANCE

**FINANCIAL REPORT OF THE DEPOSIT FUND
FOR THE FISCAL YEAR ENDING 31 DECEMBER 2014**

Type of Deposit	Amount 2014	Amount 2013
	\$'000	\$'000
Dependents Pension Fund	653,631	633,714
Sugar Industry Welfare Committee	50,691	50,691
Sugar Industry Welfare Labour Fund	1,166,859	1,278,832
Sugar Industry Rehabilitation Fund	72,432	72,432
Sugar Industry Price Stabilization Fund	14,033	14,033
Miscellaneous	4,936,886	4,626,188
Total	<u>6,894,532</u>	<u>6,675,890</u>

Type of Advance	Amount 2014	Amount 2013
	\$'000	\$'000
Personal	12,255	14,327
Gratuity	938,531	1,032,361
Auto Advance	122,926	124,968
Guyana Gold Board	8,650,148	8,650,148
Imprest & Cash on Hand	877,550	892,275
Deposit Fund Advance Warrants	208,410	208,410
Crown Agents	395,427	391,906
Statutory and Other Bodies	1,554,456	1,554,456
Total	<u>12,759,703</u>	<u>12,868,851</u>

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

HON. WINSTON D. JORDAN
MINISTER OF FINANCE

**STATEMENT OF CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT OF GUYANA
AS AT 31 DECEMBER 2014**

<u>CURRENT ASSETS</u>	2014 \$'000	2014 \$'000	2013 \$'000	2013 \$'000
New Consolidated Fund Account (407)	(47,262,876)		(21,480,551)	
Old Consolidated Fund Account (400)	(46,776,183)	(94,039,059)	(46,771,446)	(68,251,997)
LIS 11 Bank Account		277,610		233,191
WSG Bank A/c -Loan		103,250		45,709
WSG Bank A/c - TC841		0		0
WSG Bank A/c -TC 842		0		0
2000 Series	2	14,178,145		8,763,537
Deposits Fund		0		0
General Account		0		0
Non-sub Accounting Ministries/Departments		1,125,915		647,943
Other Ministries/Departments		18,674,243		18,457,465
Monetary Sterilisation Account	3	65,142,064		84,664,522
Redemption of T-Bills		0		0
Total Current Assets		5,462,168		44,560,370
 <u>CURRENT LIABILITIES</u>				
<u>Treasury Bills</u>				
90 Days & K Series		6,968,630		7,968,342
182 & 365 Days	3	65,671,488	72,640,118	80,300,586
88,268,927				
 <u>Other Liabilities</u>				
Dependents Pension Fund		653,631		633,714
Sugar Industry Welfare Committee		50,691		50,691
Sugar Industry Welfare Labour Fund		1,166,859		1,278,832
Sugar Industry Rehabilitation Fund		72,432		72,432
Sugar Industry Price Stabilization Fund		14,033		14,033
Miscellaneous		4,936,886	6,894,532	4,626,188
6,675,889				
Total Current Liabilities		79,534,650		94,944,816
 NET CURRENT LIABILITIES		74,072,482		50,384,446

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

HON. WINSTON D. JORDAN
MINISTER OF FINANCE

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 budget support that were not paid into the Consolidated Fund Bank account as at 31st December 2014 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 30th 2015.

Note 2 2000 Series Bank Accounts

The 2000 series are a combination various of projects, grants, debt relief and balance of payment accounts. These accounts do not form part of the Consolidated Bank Account Number 01610000407, however, are government funds. Please see Appendix 1 attached.

BANK ACC'T #	Description	31.12.14	31.12.13	Net Change
200810	Personal Investment Account	2,548,237	2,548,237	0
200830	Government of Guyana Project Account	25,527,903	25,527,903	0
200840	EEC Food Aid	109,763	109,763	0
200850	EEC Special Account	7,961,393	7,961,393	0
200860	Structural Adjustment	36,628,852	36,628,852	0
200870	Debenture Sinking Fund	233	233	0
200890	Chinese Commodity	3,021,560	3,021,560	0
200900	Accountant General RMBY Loan	267,870	267,870	0
200920	AG-GEC/WARTSILA Agreement	127,138,320	127,138,320	0
200940	Deposits - Guy Cooperative Agri. Dev. Bank	602	602	0
200950	Agricultural Sector Loan	77,293,617	77,293,617	0
200960	DIA	254,507,181	254,512,106	(4,925)
200990	Long Creek Settlement CIDA Project	10,959	10,959	0
201000	UK Programme Aid: GEA	474,481,581	474,481,581	0
201010	UK Programme Aid:Rice	55,421,123	55,421,123	0
201040	CDB/Gov't of Guy ERP Grant	3,428,074	3,428,074	0
201050	Ministry of Agriculture Rehabilitation Project	280,913,668	280,913,668	0
201080	Main Road Rehab. Sub-Account 980	137,994	137,994	0
201090	SIMAP Pahse 2 Sub-Account	213,750,000	213,750,000	0
201100	Remedial Maintenance Project-Geo Sewerage	90,000	90,000	0
201110	Infrastructural Dev Fund Account	371,573,494	371,573,494	0
201130	Ministry of Finance/Financial Sector reform Programme	172,952,751	172,952,751	0
201160	Ministry of Finance-Agri Sector Prog 965-SF/GY	113	113	0
201180	Japanese-Non Project Grant Aid Deposit	20,000,000	20,000,000	0
201210	EPDS-Buy Back Programme	0	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 Buildings Project	15,340,845	15,340,845	0
TOTAL INACTIVE TO BE TRANSFERRED TO 407		2,156,048,026	2,156,052,951	(4,925)
OLD ACCOUNTS				
200880	Accountant General	2,485,231,995	2,485,265,814	(33,819)
200970	HIA	3,098,089	3,098,089	0
200980	IDB - Techincal Coop Small Projects Swiss Fund	687,483	4,427,782	(3,740,299)
New Accounts for 2004				
201380	GOG/IDB Fiscal & Financial Management Prog.	1,601,236,251	1,601,236,251	0
New Accounts for 2005				
201400	GOG/IBRD Global Fund-National Initiative...	17,235,936	11,493,719	5,742,217
201410	GOG/IBRD Global Fund-National Initiative ...	271,267	270,938	329
201420	GOG/IBRD Global Fund for Tuberculosis	156,599	156,410	189
New Accounts for 2006				
201440	Multilateral Debt Relief	464,217,348	820,139,446	(355,922,098)
201450	Japanese Non-Project Grant Aid	66,023,589	66,023,589	0
New Accounts for 2008				
201490	Official Power Sector 1938	1,032,500,000	1,022,500,000	10,000,000
201500	Japanese Non-Project Grant Aid Year 21	185,723,514	200,392,320	(14,668,806)
201510	Official READ M of A Lo # 742 Gr # 8015	37,578,267	14,783,394	22,794,873
201520	Official Global Fund/MOH Mal/Reg 9	40,718,738	72,638,191	(31,919,453)
New Accounts for 2010				
201590	Off Global Fund / MOH TB	115,227	41,777,588	(41,662,361)

BANK ACC'T #	Description	31.12.14	31.12.13	Net Change
New Accounts for 2012				
201600	LCDS Institutional Strengthen	10,938,189	80,968,979	(70,030,790)
201610	Off-GFC LCDS Proj US Acct	0	129,563,433	(129,563,433)
New Accounts for 2013				
201620	Off-SBB LCDS US	1,245,195	52,748,438	(51,503,243)
New Accounts for 2014				
201630	Off-UAWARP MOA GUYLO#0001	2,344,192	0	2,344,192
201640	Off-SMDR ATM/OC-14039-GY	53,047,785	0	53,047,785
201650	CARICOM MULTILATERAL CLEARING FACILITY WRITE OFF	5,938,673,526	0	5,938,673,526
201660	Off-SEPG-GRT/FM-13897-GY	1,032,500	0	1,032,500
201680	Off-IDB/GOG IMPL. SEC. STRAT	80,020,815	0	80,020,815
TOTAL ACTIVE ACCOUNTS		12,022,096,505	6,607,484,381	5,414,612,124
GRAND TOTAL (ACTIVE & INACTIVE)		14,178,144,531	8,763,537,332	5,414,607,199

Note 3 Monetary Sterilization Account

The Monetary Sterilization account deficit of \$2.006B is the difference between the outstanding liability (\$67.148B) and cash held for purpose of retiring the liability (\$65.142B). The difference of \$2.006B relates to unpaid discounts to the Bank of Guyana by the Government of Guyana of \$1.477 billion, and unexplained debits totalling \$669.696M and credits totalling \$140.341M.

Note 4 Budgetary Adjustment

The 2014 National Budget was presented to the National Assembly for the sum of \$220.046B. However, proposed allocations under Office of the President, Ministry of Finance, Ministry of Amerindian Affairs, Ministry of Public Works and Ministry of Health were reduced, but some were subsequently restored through Cabinet Approvals.

**STATEMENT OF PUBLIC DEBT
AS AT 31 DECEMBER 2014**

SUMMARY SHEET

DESCRIPTION	EXTERNAL	INTERNAL	TOTAL
	G\$'000	G\$'000	G\$'000
UNFUNDED	244,531,888	38,571,800	283,103,688
FUNDED	0	3,898,537	3,898,537
SUB TOTAL	----- 244,531,888	----- 42,470,337	----- 287,002,225
SHORT-TERM Treasury Bills (91 days & K Series)	0	6,997,450	6,997,450
MEDIUM -TERM Treasury Bills (182 & 365 days)	0	67,148,100	67,148,100
GRAND TOTAL	----- 244,531,888 =====	----- 116,615,887 =====	----- 361,147,775 =====

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag)

HON. WINSTON D. JORDAN
MINISTER OF FINANCE

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2014 4	AMOUNT DIS- BURSED IN 2014 5	DEBT SERVICE COST DUE & PAYABLE IN 2014		ACTUAL DEBT SERVICE COST PAID IN 2014			DEBT RELIEF (DEBT CANCELLAT- ION/ WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.14 10 10=(4+5+6b-7a-7b)-9	GUYANA DOLLAR EQ- UIVALENT 31.12.14 11	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL 6 a	INTEREST 7 b	PRINCIPAL 7 a	INTEREST 8 b	TOTAL PAYMENT 8 8=7a+7b				
INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)													
Secondary Schools Reform Project Credit No. 2879-0 GUA	SDR	2,081	1,770	0	42	13	42	13	55	0	1,728	507,658	The borrower shall repay the principal amount, the credit in semi-annual installments payable after 1 October 2006 and ending 1 April, 2036.
Water Supply and Technical Assistance Credit No. 2559-0 GUA	SDR	2,606	1,674	0	84	19	84	19	103	0	1,590	467,116	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	2,371	0	48	27	48	27	75	0	2,323	682,459	This loan shall be repaid in semi annual installments commencing 15 June 2013 ending 15 December 2042.
Improving Teachers Education Project 4803-GY	SDR	2,800	1,911	600	0	23	0	23	23	0	2,511	737,690	The borrower shall repay the principal amount, the credit in semi-annual installments payable on 1 June 2015 and ending 1 June, 2030.
University of Guyana Science & Technology Support Project 4969- GY	SDR	6,200	625	893	0	11	0	11	11	0	1,518	445,963	The borrower shall repay the principal amount, the credit in semi-annual installments payable on 1 December 2021 and ending 1 June 2031.
Secondary Education Improvement Project - 5473 - GY	SDR	6,500	0	138	0	0	0	0	0	0	138	40,542	Repayment commencing June 1, 2019 to and including December 1, 2028 at 1.65% of Principal amount of credit and commencing June 1, 2029 to and including December 1, 2038. at 3.35% of Principal amount of credit.
Flood Risk Management Project - 5474 - GY	SDR	7,700	0	0	0	0	0	0	0	0	0	0	Repayment commencing December 1, 2019 to and including June 1, 2029 at 1.65% of Principal amount of credit and commencing December 1, 2029 to and including June 1, 2039. at 3.35% of Principal amount of credit.
Caribbean Development Bank (CDB)													
Caribbean Court of Justice 01/SFR-OR-GUY (OCR)	USD	4,400	3,465	0	220	136	220	136	356	0	3,245	670,093	80 equal quarterly repayments beginning 1 October, 2009, ending 1 July, 2029.
Caribbean Court of Justice 01/SFR-OR-GUY (SFR)	USD	4,400	3,465	0	220	68	220	68	288	0	3,245	670,093	80 equal quarterly repayments beginning 1 October, 2009, ending 1 July, 2029.
Third Road Project 2/SFR-OR-GUY (OCR)	USD	9,102	6,203	61	510	249	510	249	759	0	5,754	1,188,201	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	500	196	500	196	696	0	9,500	1,961,750	80 equal quarterly repayments beginning 1 January, 2014, ending 1 October, 2033.
Skeldon Sugar Modernisation 3/SFR-OR-GUY (OCR)	USD XEU	14,321	10,558 0	0 0	845 0	415 0	845 0	415 0	1,260 0	0 0	9,713 0	2,005,735 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	13,613 0	309 0	686 0	269 0	686 0	269 0	955 0	0 0	13,236 0	2,733,234 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	2,817	0	217	110	217	110	327	0	2,600	536,900	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	0	0	65	0	65	65	0	3,249	670,919	80 equal quarterly repayments beginning 1 January, 2015, ending 1 October 2034.
C/F												13,318,351	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT AS AT OF LOAN 3	OPENING BALANCE AS AT 01.01.2014 4	AMOUNT DIS- BURSED IN 2014 5	DEBT SERVICE COST DUE & PAYABLE IN 2014 6		ACTUAL DEBT SERVICE COST PAID IN 2014 7			DEBT RELIEF (DEBT CANCELLAT- ION/ WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.14 10	GUYANA DOLLAR EQ- UIVALENT 31.12.14 11	TERMS AND CONDITIONS OF LOAN	
					PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL PAYMENT 8					
					a	b	a	b	8=7a+7b					
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	13,318,351		
Community Services Enhancement Project 5/SFR-OR-GUY (OCR)	USD	3,580	3,053	0	211	120	211	120	331	0	2,842	586,873	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	0	9,453	1,952,045	80 equal quarterly repayments beginning 1 October, 2016, ending 1 July 2036.	
Community Roads Improvement Programme 6/SFR-OR-GUY (OCR)	USD	4,015	2,752	558	0	118	0	118	118	0	3,310	683,515	68 equal quarterly repayments beginning 1 April, 2016, ending 1 October 2033.	
Community Roads Improvement Programme 6/SFR-OR-GUY (SFR)	USD	12,277	10,243	1,836	0	212	0	212	212	0	12,079	2,494,314	80 equal quarterly repayments beginning 1 April, 2021, ending 1 January 2041.	
CDB Debt Service to EEC Wisco 6/SFR-R	XEU	600	197	0	21	2	21	2	23	0	176	44,158	Annuity base repayment semi annually beginning 1 January, 1994.	
Fourth Road Project W.C.D. Road Improvement 7/SFR-OR-GUY (OCR)	USD	9,200	40	1,987	0	94	0	94	94	0	2,027	418,576	68 equal quarterly installments beginning 1 April, 2019.	
Fourth Road Project W.C.D. Road Improvement 7/SFR-OR-GUY (SFR)	USD	25,000	0	4,784	0	0	0	0	0	0	4,784	987,896	80 equal quarterly repayments beginning 1 April, 2023.	
Economic Recovery Programme 7/SFR-GUY	USD	42,000	23,450	0	1,400	459	1,400	459	1,859	0	22,050	4,553,325	120 equal quarterly repayments beginning 30 September, 2000, ending 1 July 2030.	
Sea Defence West Coast Berbice 8/SFR-GUY	USD	7,180	5,058	0	241	99	241	99	340	0	4,817	994,711	120 equal quarterly repayments beginning 31 December, 2004, ending 1 October 2034.	
	XEU	0	0	0	0	0	0	0	0	0	0	0	0	
Sea and River Defence Resilience Project - 8 SFR-OR-GUY - OCR	USD	2,900	0	0	0	0	0	0	0	0	0	0	0	68 Equal or approximately equal and consecutive quarterly installments on each due date commencing on the first due date after the expiry of five years following the date of this loan agreement or on such later due date as the Bank may specify in writing.
Sea and River Defence Resilience Project - 8 SFR-OR-GUY - SFR	USD	22,100	0	0	0	0	0	0	0	0	0	0	0	80 Equal or approximately equal and consecutive quarterly installments on each due date commencing on the first due date after the expiry of ten years following the date of this loan agreement or on such later due date as the Bank may specify in writing.
Drainage and Irrigation 9/SFR-GUY	USD	5,026	4,816	0	168	95	168	95	263	0	4,648	959,812	120 equal quarterly repayments beginning 1 October, 2012, ending 1 July 2042.	
Second Road Project 10/SFR-GUY	USD	10,702	8,472	0	357	167	357	167	524	0	8,115	1,675,748	120 equal quarterly repayments beginning 30 September, 2007, ending 1 July 2037.	
Water Rehabilitation Project 11/SFR-GUY	USD	8,801	6,822	0	293	134	293	134	427	0	6,529	1,348,239	120 equal quarterly repayments beginning 31 March 2007, ending 1 January 2037.	
Poor Rural Community Support Services 13/SFR-GUY	USD	5,100	4,590	0	255	90	255	90	345	0	4,335	895,178	80 equal quarterly repayments beginning 1 January, 2012, ending 1 October 2031.	
Secondary Towns Development Project 16/SFR-GUY	USD	683	65	0	65	1	65	1	66	0	0	0	0	32 equal quarterly repayments beginning 1 October, 2006, ending 1 July 2014.
Natural Disaster Management 17/SFR-GUY	USD	500	353	0	29	7	29	7	36	0	324	66,906	68 equal quarterly repayments beginning 1 January, 2009, ending 1 October 2025.	
C/F												30,979,643		

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2014 4	AMOUNT DIS- BURSED IN 2014 5	DEBT SERVICE COST DUE & PAYABLE IN 2014 6		ACTUAL DEBT SERVICE COST PAID IN 2014 7			DEBT RELIEF (DEBT CANCELLAT- ION/ WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.14 10 10=(4+5+6b-7a-7b)-9	GUYANA DOLLAR EQ- UIVALENT 31.12.14 11	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL PAYMENT 8 8=7a+7b				
					a	b	a	b					
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	30,979,643	
Enhancement of Tech., Voc., Edu. Training Prog (TVEI) 18/SFR-GUY	USD	7,500	7,034	0	0	140	0	140	140	0	7,034	1,452,521	80 equal quarterly repayments beginning 1 July, 2020, ending 1 April 2040.
CARICOM DEVELOPMENT FUND (CDF)													
Upgrade Weather Access Roads- Region #3, Parika and Ruby & Upgrade Fair- Weather Access Dams - Kuru Kuru to Laluni, Region 4 and Onvergwagt	USD	4,660	0	930	0	14	0	14	14	0	930	192,045	This loan amounts to US\$7,317,996 comprising of two components. The first component shall be repaid in quarterly installments at an annual interest rate of 3.0% per annum. First repayment 30 March, 2015 and ending 30 December, 2030. The second component amounting to US\$2,657,789 is considered as a grant and shall not be repaid.
INTER-AMERICAN DEVELOPMENT BANK (IDB)													
Health Care Delivery Programme Loan No. 544-SF/GY	USD	1,257	209	0	42	4	42	4	46	0	167	34,486	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	347	0	53	7	53	7	60	0	294	60,711	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	10,122 40,556	0 0	413 1,655	200 803	413 1,655	200 803	613 2,458	0 0	9,709 38,901	2,004,909 65,933	This loan shall be completely repaid by the Borrower by means of 60 semi-annual, equal installments. Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 18 March 2008 and 2% per annum thereafter.
Urban Development Programme Loan No. 1021/SF-GY	USD CAD DKK XEU	20,000	4,844 642 1,790 324	0 0 0 0	190 25 70 13	96 13 35 6	190 25 70 13	96 13 35 6	286 38 105 19	0 0 0 0	4,654 617 1,720 311	961,051 109,968 56,798 78,029	Loan to be repaid in 60 equal semi-annual installments beginning 13 September 2009 and ending 13 September 2039.
Transportation - Loan No. 1042- 1/SF-GY	USD XEU	20,200	0 8,788	0 0	0 332	0 174	0 332	0 174	0 506	0 0	0 8,456	0 2,121,589	The loan shall be completely repaid by the Borrower by means of 60 semi-annual equal installments. Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 4 February 2010 and 2% per annum thereafter.
Transportation - Loan No. 1042- 2 /SF-GY	USD	9,800	1,639	0	62	34	62	34	96	0	1,577	325,651	The loan shall be completely repaid by the Borrower by means of 60 semi-annual equal installments. 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	5,853 78 2,264	0 0 0	221 3 85	116 2 45	221 3 85	116 2 45	337 5 130	0 0 0	5,632 75 2,179	1,163,008 18,817 546,706	This loan shall be completely repaid in 60 semi-annual installments. The first shall be paid on 2010-12-14.
C/F												40,171,864	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2014 4	AMOUNT DIS- BURSED IN 2014 5	DEBT SERVICE COST DUE & PAYABLE IN 2014 6		ACTUAL DEBT SERVICE COST PAID IN 2014 7			DEBT RELIEF (DEBT CANCELLAT- ION/ WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.14 10 10=(4+5+6b-7a-7b)-9	GUYANA DOLLAR EQ- UIVALENT 31.12.14 11	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL a	INTEREST b	PRINCIPAL a	INTEREST b	TOTAL PAYMENT 8=7a+7b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	40,171,864	
Georgetown Sewerage and Water Rehabilitation Loan No. 1047/SF-GY	USD XEU	27,000	11,434 110	0 0	432 4	227 2	432 4	227 2	659 6	0 0	11,002 106	2,271,913 26,595	60 Semi annual equal installments commencing 2010-12-14 and to be concluded 2040-06-14. Disbursements shall expire 5 years from the effective date of contract.
Environmental Protection Loan No. 1052/SF-GY	USD	900	331	0	12	6	12	6	18	0	319	65,874	The loan shall be completely repaid by the Borrower by means of 60 semi-annual equal installments. 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	12,883	0	452	255	452	255	707	0	12,431	2,567,002	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	6,199 1,513 3,984	0 0 0	217 53 140	123 30 99	217 53 140	123 30 99	340 83 239	0 0 0	5,982 1,460 3,844	1,235,283 366,310 685,117	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.
Unservd Areas Electrification Prog Loan No.1103	USD XEU	34,400	16,142 1,955	0 0	557 67	320 39	557 67	320 39	877 106	0 0	15,585 1,888	3,218,303 473,694	This loan shall be repaid semi-annual consecutive equal installments. The first installment shall be paid on 3 March 2013 & last installment 3 September 2042.
Basic Education Access Management Support Loan No. 1107	USD CAD JPK	33,500	19,158 5,046 92,253	0 0 0	661 174 3,181	380 100 1,830	661 174 3,181	380 100 1,830	1,041 274 5,011	0 0 0	18,497 4,872 89,072	3,819,631 868,337 150,968	This loan shall be completed 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	4,289	0	145	85	145	85	230	0	4,144	855,736	This loan shall be repaid in 60 semi-annual installments. The first payment on 19 November 2013 and last on 19 May 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	46	42	46	42	88	0	2,720	561,680	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	0	23,000	4,749,500	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	0	5,114	1,056,041	Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 30/7/2044 and 2% per annum thereafter.
Fiscal & Financial Management Prog Loan No. 1551/SF-GY	USD CAD CAD GBP	13,000	9,115 2,711 109 389	0 0 0 0	0 0 0 0	91 27 1 4	0 0 0 0	91 27 1 4	91 27 1 4	0 0 0 0	9,115 2,711 109 389	1,882,248 483,182 19,427 125,168	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	0 0	36,173 843	7,469,725 211,507	Loan shall be repaid semiannual, consecutive equal installments. 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	16,911	0	0	169	0	169	169	0	16,911	3,492,122	This loan shall be repaid semi-annual consecutive and in so far possible equal installments. The first installment shall be paid on the 24 March 2015 and the last 24 March 2044. The first interest shall be made on 24 March 2005.
C/F												76,827,224	

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					PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL PAYMENT 8				
					a	b	a	b	8=7a+7b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	76,827,224	
Public Management Modernisation Program Loan No.1604/SF-GY	USD	5,000	3,017	0	0	30	0	30	30	0	3,017	623,011	The loan shall be repaid semi-annual, consecutive and equal installments. The first installment 15 Dec.2015 and last installment 15 June 2045.
Georgetown Solid Waste Mng. Prog. Loan No. 1730/SF- GY	USD	18,070	12,230	2,201	0	152	0	152	152	0	14,431	2,980,002	The borrower shall repay this loan in 60 semi-annual installments commencing on the 22 August 2017 ending 22 February 2047 and Int. at 1% per annum for first 10 years 2007 and 2% thereafter beginning 22 April 2017.
Georgetown Solid Waste Mng. Prog. Loan No. 1731/SF- GY	USD	2,500	0	0	0	6	0	6	6	0	0	0	This loan shall be completely repaid by the Borrower by means of semi-annual, equal installments during a period equivalent to the remaining validity period of the Guarantee. The loan shall be completely repaid by the Borrower by means of two semi-annual, consecutive equal installments.The first shall be paid on 22-08-17 and the last no later than 22-02-18. Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 22 February 2017 and 2% per annum thereafter.
Prog. For Modernisation of Justice Admin. Loan No. 1745/SF- GY	USD	15,000	15,000	0	0	150	0	150	150	0	15,000	3,097,500	Loan shall be repaid semi-annual, consecutive 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	10,000	9,994	0	0	99	0	99	99	0	9,994	2,063,761	Loan shall be repaid in 60 semi-annual, consecutive equal installments. The first installment on 20 September 2017 and last installment 20 March 2047.
Support For Competitiveness Loan No. 1750/SF- GY	USD	18,000	18,000	0	0	180	0	180	180	0	18,000	3,717,000	Loan shall be repaid in 60 semi-annual installments commencing on 20 September 2017 ending 20 March 2047 and Int. at 1% per annum for first 10 years and 2% thereafter beginning 20 September 2017.
Support For Competitiveness Loan No. 1751/SF- GY	USD	8,650	5,664	1,065	0	72	0	72	72	0	6,729	1,389,539	Loan shall be repaid in 60 semi-annual installments commencing on 20 September 2017 ending 20 March 2047 and Int. at 1% per annum for first 10 years and 2% thereafter beginning 20 September 2017.
Citizen Security Programme Loan No. 1752/SF- GY	USD	19,800	18,783	1,016	0	187	0	187	187	0	19,799	4,088,494	Loan shall be repaid in 60 semi-annual, consecutive equal installments. The first installment on 31 July 2018 and last installment 31 January 2047. and int at 1% per annum until the 31 January 2018 and 2% thereafter.
Transport Infrastructure Rehab. Prog. Loan No. 1803/SF- GY	USD	27,000	24,180	0	0	238	0	238	238	0	24,180	4,993,170	Loan shall be repaid in 60 semi-annual, consecutive equal installments. The first installment on 11 January 2018 and last installment 11 July 2047. and int at 1% per annum until the 11 January 2018 and 2% thereafter.
Agricultural Export Diversification Programme Loan No 1929/BL - GY	USD	10,450	8,924	1,524	0	24	0	24	24	0	10,448	2,157,512	This loan shall be repaid in a 1 shot payment on 6 April 2048 and Int. is 0.25% per annum.
Agricultural Export Diversification Programme Loan No 1929/BL - GY	USD	10,450	8,924	1,524	400	406	400	406	806	0	10,048	2,074,912	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	261	0	261	261	0	6,000	1,239,000	This loan shall be repaid in a 1 shot payment on 6 April 2048 and Int. is 0.25% per annum.
C/F												105,251,123	

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					PRINCIPAL a	INTEREST b	PRINCIPAL a	INTEREST b	TOTAL PAYMENT 8 8=7a+7b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	105,251,123	
Power Sector Support Programme Loan No 1938/ BL - GY	USD	6,000	6,000	0	245	15	245	15	260	0	5,755	1,188,408	This loan shall be repaid in semi-annual consecutive and equal installments. The 1st installments beginning 6 April 2014 ending 6 April 2038.
Financial Sector Reform Prog. 2091/ BL - GY Fixed	USD	2,500	2,500	0	51	136	51	136	187	0	2,449	505,719	This loan shall be repaid in semi-annual consecutive and equal installments. First installments beginning 12 December 2014 and ending 12 December 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	0	2,500	516,250	This loan shall be repaid in a 1 shot payment on 12 December 2048 and Int. is 0.25% per annum.
Urban Development of Housing Prog. 2102 / BL - GY	USD	13,950	12,116	1,782	0	315	0	315	315	0	13,898	2,869,937	This loan shall be repaid in a 1 shot payment on 17 April 2048 and Int. is 0.25% per annum.
Urban Development of Housing Prog. 2102 / BL - GY	USD	13,950	12,116	1,782	0	31	0	31	31	0	13,898	2,869,937	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning 17 April 2015 and ending 17 April 2039. Int is 4.66% per annum.
Transportation Rehab Project 2215 / BL-GY	USD	12,400	5,964	2,658	0	187	0	187	187	0	8,622	1,780,443	This loan shall be repaid in a 1 shot payment on 21 March 2050 and Int. is 0.25% per annum.
Transportation Rehab Project 2215 / BL-GY	USD	12,400	5,964	2,658	0	16	0	16	16	0	8,622	1,780,443	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning 21 March 2016 and ending 21 March 2020.
Capital Markets Prog. 2235 / BL - GY	USD	2,500	2,500	0	0	113	0	113	113	0	2,500	516,250	This loan shall be repaid in a 1 shot payment on 23 November 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	0	2,500	516,250	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning 23 November 2015 and ending 23 November 2039. Int is 4.28% per annum.
Health Sector Reform Prog. 2270 / BL-GY	USD	2,500	942	0	0	15	0	15	15	0	942	194,523	This loan shall be repaid in a 1 shot payment on 17 February 2050 and Int. is 0.25% per annum.
Health Sector Reform Prog. 2270 / BL-GY	USD	2,500	942	0	0	2	0	2	2	0	942	194,523	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning 23 February 2016 and ending 17 February 2040. Int is 4.66% per annum.
Water and Sanitation Rehab. Proj. 2326 / BL - GY	USD	1,000	1,000	0	0	34	0	34	34	0	1,000	206,500	This loan shall be repaid in a 1 shot payment on 26 July 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	0	1,000	206,500	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning 26 July 2016 and ending 26 July 2040. Int is 4.66% per annum.
Water and Sanitation Rehab. Proj. 2428 / BL - GY	USD	4,750	3,736	1,014	0	161	0	161	161	0	4,750	980,875	This loan shall be repaid in a 1 shot payment on 8 December 2050 and Int. is 0.25% per annum.
Water and Sanitation Rehab. Proj. 2428 / BL - GY	USD	4,750	3,736	1,014	0	10	0	10	10	0	4,750	980,875	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning 8 December 2016 and ending 8 December 2040.
Private Sector Development Prog. 2441 / BL - GY	USD	2,500	2,500	0	0	130	0	130	130	0	2,500	516,250	This loan shall be repaid in a 1 shot payment on 9 November,2050 and Int. is 0.25% per annum.
C/F												121,074,805	

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					PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL PAYMENT 8				
					a	b	a	b	8=7a+7b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	121,074,805	
Private Sector Development Prog. 2441 / BL - GY	USD	2,500	2,500	0	0	6	0	6	6	0	2,500	516,250	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning 9 November 2016 and ending 9 November 2040. Int is 4.99% per annum.
Transportation Rehab. Proj. 2454 / BL-GY	USD	10,000	7,626	1,374	0	299	0	299	299	0	9,000	1,858,500	This loan shall be repaid in a 1 shot payment on 8 December 2050 and Int. is 0.25% per annum.
Transportation Rehab. Proj. 2454 / BL-GY	USD	10,000	7,626	1,374	0	19	0	19	19	0	9,000	1,858,500	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning 8 December 2016 and ending 8 December 2020.
Linden Water Supply Rehabilitation Prog 2535 BL-GY	USD	6,000	3,227	1,974	0	9	0	9	9	0	5,201	1,074,007	This loan shall be repaid in a 1 shot payment on 9 November 2050 and Int. is 0.25% per annum.
Linden Water Supply Rehabilitation Prog 2535 BL-GY	USD	6,000	3,227	1,974	0	123	0	123	123	0	5,201	1,074,007	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning 13 July 2017 and ending 13 July 2041.
New Energy Programme 2567 BL-GY	USD	2,500	1,538	0	0	19	0	19	19	0	1,538	317,597	This loan shall be repaid in a 1 shot payment on 23 September 2051 and Int. is 0.25% per annum.
New Energy Programme 2567 BL-GY	USD	2,500	1,538	0	0	4	0	4	4	0	1,538	317,597	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning 23 September 2017 and ending 23 September 2041. Int is 4.66% per annum.
Road Network Upgrade & Expansion Prog 2741 BL-GY	USD	33,100	2,905	0	0	5	0	5	5	0	2,905	599,883	This loan shall be repaid semi-annually. First installment beginning 15 March 2019 and ending 15 March 2043.
Road Network Upgrade & Expansion Prog 2741 BL-GY	USD	33,100	2,905	0	0	102	0	102	102	0	2,905	599,883	This loan shall be repaid semi-annually. One shot repayment beginning and ending 15 March 2049.
Environment Sector Strengthening Prog 3106 BL-GY	USD	8,460	8,460	0	0	21	0	21	21	0	8,460	1,746,990	The first repayment installment begins 11 December 2019 and ends 11 December 2049.
Environment Sector Strengthening Prog 3106 BL-GY	USD	8,460	8,460	0	0	371	0	371	371	0	8,460	1,746,990	The first repayment installment begins 11 December 2019 and ends 11 December 2049.
Power Utility Upgrade Program - 3238 OC- GY	USD	22,500	0	300	0	0	0	0	0	0	300	61,950	The first repayment installment begins 72 months from the date of signature of this contract and the last installment shall be paid no late than 30 years from the same date.
Power Utility Upgrade Program - 3239 BL- GY	USD	7,571	0	0	0	0	0	0	0	0	0	0	The first repayment installment begins 72 months from the date of signature of this contract and the last installment shall be paid no late than 30 years from the same date.
Power Utility Upgrade Program - 3239 BL- GY	USD	7,571	0	0	0	0	0	0	0	0	0	0	This portion of the loan shall be repaid in one single installment 40 years from the date of signature of this contract.
Water Supply and Sanitation Infrastructure Improvement Program - 3242 OC- GY	USD	7,500	0	1,000	0	0	0	0	0	0	1,000	206,500	The first repayment installment begins 72 months from the date of signature of this contract and the last installment shall be paid no late than 30 years from the same date.
Water Supply and Sanitation Infrastructure Improvement Program - 3243 BL- GY	USD	4,669	0	0	0	0	0	0	0	0	0	0	The first repayment installment begins 72 months from the date of signature of this contract and the last installment shall be paid no late than 30 years from the same date.
C/F												133,053,457	

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					PRINCIPAL a	INTEREST b	PRINCIPAL a	INTEREST b	TOTAL PAYMENT 8=7a+7b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	133,053,457	
Water Supply and Sanitation Infrastructure Improvement Program - 3243 BL- GY	USD	4,669	0	0	0	0	0	0	0	0	0	0	This portion of the loan shall be repaid in one single installment 40 years from the date of signature of this contract.
INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT													
CAD/Guyana Poor Rural Communities Support Services Project 436 - GY	SDR	7,300	5,081	0	221	57	221	57	278	0	4,860	1,427,787	Principal payment shall be made semi-annually on 1 April and October commencing 1/4/2007 and ending 1 /10/2036.
OPEC Fund for International Development 1058 H	USD	7,500	6,375	0	375	63	375	63	438	0	6,000	1,239,000	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	10,328	0	608	102	608	102	710	0	9,720	2,007,180	Principal repayment shall be made semi-annually commencing 2006/02/16, ending 2030/08/16.
Rescheduling of Guyana Debt/ Trinidad & Tobago.	USD	55,979	35,566	0	4,770	1,115	4,770	1,115	5,885	0	30,796	6,359,374	Principal repayment shall be made semi-annually on 23/5 and 23/11 beginning 23/05/2006 and ending 23/05/2019
Transfer of GUYMINES Liabilities to Government Bonds	USD GBP	2,685 21	2,685 21	0 0	0 0	0 0	0 0	0 0	0 0	0 0	2,685 21	554,453 6,757	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	770	0	48	20	48	20	68	0	722	149,093	26 Annual Principal repayments commencing 2004-12-30 and ending 2029-12-30.
Rehabilitation of the Bauxite Industry Sysmin - 3663/Gua/P	XEU	10,496	7,093	0	398	70	398	70	468	0	6,695	1,679,759	Principal repayment in 51 semi-annual installments beginning 1 March 2005, ending 1 March 2030.
Rose Hall Water Supply Project 7.1035	XEU	9,200	1,263	0	629	25	629	25	654	0	634	159,069	Loan to be repaid by 15 equal annual installments on 10 December 2001 ending 10 December 2015.
Financing Project (READ) IFAD 742 - GY	SDR	1,850	1,142	456	0	15	0	15	15	0	1,598	469,466	60 semi-annual payments beginning June 15, 2018, ending December 15, 2047.
Non- Paris Club Creditors													
Yugoslavia Credit Agreement	USD	1,175	1,262	0	0	24	0	0	0	0	1,286	265,559	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	27,141	0	0	476	0	0	0	0	27,617	1,527,920	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	13,863	0	0	339	0	0	0	0	14,202	2,932,713	Repayable 1996 to 1998 at 7.5%.
Kuwait	KWD	3,000	20,405	0	0	712	0	0	0	0	21,117	14,650,685	Repayable 1982 to 1993 at 7.5% to 10.8%.
Libya	USD	10,000	42,379	0	0	274	0	0	0	0	42,653	8,807,845	Repayable 1981 to 1993 at varying interest rates.
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	0	3,144	788,822	36 semi-annual installments beginning April 23, 2015, ending October 23 2032.
C/F												176,078,938	

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					PRINCIPAL a	INTEREST b	PRINCIPAL a	INTEREST b	TOTAL PAYMENT 8 8=7a+7b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	176,078,938	
Export Import Bank of China													
The design and supply of the co-generation plant under the Skeldon Sugar Modernisation Project	YUAN	270,000	198,095	0	17,226	3,876	17,226	3,876	21,102	0	180,869	5,924,304	31 equal semi-annual installments commencing 21 March 2010, ending on 21 March 2025.
Guyana Power and Light Infrastructure Development Project	YUAN	270,000	213,214	34,713	0	4,694	0	4,694	4,694	0	247,927	8,120,767	31 equal semi-annual installments commencing 21 September 2015, ending on 29 June 2030.
Supply and Implementation Service Contract for Guyana E-Government Project	YUAN	215,000	161,703	23,798	0	3,523	0	3,523	3,523	0	185,501	6,076,024	31 equal semi-annual installments commencing 21 March 2017, ending on 21 September 2032.
CJIA Loan Extension Project	YUAN	825,000	121,806	55,882	0	6,207	0	6,207	6,207	0	177,688	5,820,112	31 equal semi-annual installments commencing 21 March 2018, ending on 17 December 2032.
Exim Bank of India													
Construction of Cricket Stadium	USD	19,000	13,939	0	1,265	243	1,265	243	1,508	0	12,674	2,617,181	30 equal semi-annual installments commencing 14.01.2010 & ending 14.07.2024. Interest rate 1.75 %.
Construction of Traffic Lights	USD	2,100	1,820	0	140	32	140	32	172	0	1,680	346,920	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	2,092	899	0	41	0	41	41	0	2,991	617,642	30 equal semi-annual installments commencing 14 January 2015, ending on 14 July 2029.
Multi Speciality Hospital Project	USD	19,000	4,285	0	0	72	0	72	72	0	4,285	884,853	30 equal semi-annual installments commencing 14 January 2018, ending on 14 July 2032.
Bulgaria	USD	323	323	0	54	0	54	0	54	0	269	55,549	Accumulated loan amount was reduced by 90 %. Repayment for remaining balance shall be done semi-annually with equal installments.Loan to be fully repaid in 3 years,first payment due 30 September 2014.
VENEZUELA													
2012 Shipments													
PetroCaribe Agreement-36th shipment 2012	USD	2,527	730	0	0	0	0	0	0	730	0	0	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	4,032	0	0	0	0	0	0	4,032	0	0	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	1,825	0	0	0	0	0	0	1,825	0	0	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	2,403	0	0	0	0	0	0	2,403	0	0	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	4,177	0	0	0	0	0	0	4,177	0	0	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	2,464	0	0	0	0	0	0	2,464	0	0	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	2,514	0	0	0	0	0	0	2,514	0	0	Repayment of 23 installments to be paid once each year commencing 2015-09-06 & ending 2037-09-06.
C/F												206,542,289	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2014 4	AMOUNT DIS- BURSED IN 2014 5	DEBT SERVICE COST DUE & PAYABLE IN 2014 6		ACTUAL DEBT SERVICE COST PAID IN 2014 7			DEBT RELIEF (DEBT CANCELLAT- ION/ WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.14 10 10=(4+5+6b-7a-7b)-9	GUYANA DOLLAR EQ- UIVALENT 31.12.14 11	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL PAYMENT 8 8=7a+7b				
					a	b	a	b					
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	206,542,289	
PetroCaribe Agreement-43rd shipment 2012	USD	2,650	2,650	0	0	0	0	0	0	2,650	0	0	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	2,017	0	0	0	0	0	0	2,017	0	0	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	4,499	0	0	0	0	0	0	4,499	0	0	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	2,133	0	0	0	0	0	0	2,133	0	0	Repayment of 23 installments to be paid once each year commencing 2015-09-17 & ending 2037-09-17.
PetroCaribe Agreement-47th shipment 2012	USD	2,662	2,662	0	0	0	0	0	0	2,662	0	0	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	2,411	0	0	0	0	0	0	2,411	0	0	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	3,525	0	0	0	0	0	0	3,525	0	0	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	2,867	0	0	0	0	0	0	2,867	0	0	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	2,075	0	0	0	0	0	0	2,075	0	0	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	4,379	0	0	0	0	0	0	4,379	0	0	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	2,702	0	0	0	0	0	0	2,702	0	0	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	2,285	0	0	0	0	0	0	2,285	0	0	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	2,234	0	0	0	0	0	0	2,234	0	0	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	3,898	0	0	0	0	0	0	3,898	0	0	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	2,296	0	0	0	0	0	0	2,296	0	0	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	2,342	0	0	0	0	0	0	2,342	0	0	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	2,198	0	0	0	0	0	0	2,198	0	0	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	4,054	0	0	0	0	0	0	4,054	0	0	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	2,129	0	0	0	0	0	0	2,129	0	0	Repayment of 23 installments to be paid once each year commencing 2015-11-25 & ending 2037-11-25.
C/F												206,542,289	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT AS AT OF LOAN 3	OPENING BALANCE AS AT 01.01.2014 4	AMOUNT DIS- BURSED IN 2014 5	DEBT SERVICE COST DUE & PAYABLE IN 2014 6		ACTUAL DEBT SERVICE COST PAID IN 2014 7			DEBT RELIEF (DEBT CANCELLAT- ION/ WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.14 10 10=(4+5+6b-7a-7b)-9	GUYANA DOLLAR EQ- UIVALENT 31.12.14 11	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL a	INTEREST b	PRINCIPAL a	INTEREST b	TOTAL PAYMENT 8 8=7a+7b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	206,542,289	
PetroCaribe Agreement-62nd shipment 2012	USD	104	104	0	0	0	0	0	0	104	0	0	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	2,186	0	0	0	0	0	0	2,186	0	0	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	2,341	0	0	0	0	0	0	2,341	0	0	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	2,472	0	0	0	0	0	0	2,472	0	0	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	2,331	0	0	0	0	0	0	2,331	0	0	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	2,131	0	0	0	0	0	0	2,131	0	0	Repayment of 23 installments to be paid once each year commencing 2015-12-16 & ending 2037-12-16.
2013 Shipments													
PetroCaribe Agreement-1st shipment 2013	USD	2,570	2,570	0	0	0	0	0	0	2,570	0	0	Repayment of 23 installments to be paid once each year commencing 2015-01-04 & ending 2037-01-04.
PetroCaribe Agreement-2nd shipment 2013	USD	2,236	2,236	0	0	0	0	0	0	2,236	0	0	Repayment of 23 installments to be paid once each year commencing 2015-01-08 & ending 2037-01-08.
PetroCaribe Agreement-3rd shipment 2013	USD	4,056	4,056	0	0	0	0	0	0	4,056	0	0	Repayment of 23 installments to be paid once each year commencing 2015-01-14 & ending 2037-01-14.
PetroCaribe Agreement-4th shipment 2013	USD	2,647	2,647	0	0	0	0	0	0	2,647	0	0	Repayment of 23 installments to be paid once each year commencing 2015-01-28 & ending 2037-01-28.
PetroCaribe Agreement-5th shipment 2013	USD	4,180	4,180	0	0	0	0	0	0	4,180	0	0	Repayment of 23 installments to be paid once each year commencing 2015-02-03 & ending 2037-02-03.
PetroCaribe Agreement-6th shipment 2013	USD	2,367	2,367	0	0	0	0	0	0	2,367	0	0	Repayment of 23 installments to be paid once each year commencing 2015-02-03 & ending 2037-02-03.
PetroCaribe Agreement-7th shipment 2013	USD	2,427	2,427	0	0	0	0	0	0	2,427	0	0	Repayment of 23 installments to be paid once each year commencing 2015-02-11 & ending 2037-02-11.
PetroCaribe Agreement-8th shipment 2013	USD	2,489	2,489	0	0	0	0	0	0	2,489	0	0	Repayment of 23 installments to be paid once each year commencing 2015-02-22 & ending 2037-02-22.
PetroCaribe Agreement-9th shipment 2013	USD	2,474	2,474	0	0	0	0	0	0	2,474	0	0	Repayment of 23 installments to be paid once each year commencing 2015-02-21 & ending 2037-02-21.
PetroCaribe Agreement-10th shipment 2013	USD	1,870	1,870	0	0	0	0	0	0	1,870	0	0	Repayment of 23 installments to be paid once each year commencing 2015-02-27 & ending 2037-02-27.
PetroCaribe Agreement-11th shipment 2013	USD	2,440	2,440	0	0	0	0	0	0	2,440	0	0	Repayment of 23 installments to be paid once each year commencing 2015-02-27 & ending 2037-02-27.
PetroCaribe Agreement-12th shipment 2013	USD	2,693	2,693	0	0	0	0	0	0	2,693	0	0	Repayment of 23 installments to be paid once each year commencing 2015-03-05 & ending 2037-03-05.
C/F												206,542,289	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2014 4	AMOUNT DIS- BURSED IN 2014 5	DEBT SERVICE COST DUE & PAYABLE IN 2014 6		ACTUAL DEBT SERVICE COST PAID IN 2014 7			DEBT RELIEF (DEBT CANCELLAT- ION/ WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.14 10 10=(4+5+6b-7a-7b)-9	GUYANA DOLLAR EQ- UIVALENT 31.12.14 11	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL PAYMENT 8 8=7a+7b				
					a	b	a	b					
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	206,542,289	
PetroCaribe Agreement-13th shipment 2013	USD	2,217	2,217	0	0	0	0	0	0	2,217	0	0	Repayment of 23 installments to be paid once each year commencing 2015-03-16 & ending 2037-03-16.
PetroCaribe Agreement-14th shipment 2013	USD	2,614	2,614	0	0	0	0	0	0	2,614	0	0	Repayment of 23 installments to be paid once each year commencing 2015-03-19 & ending 2037-03-19.
PetroCaribe Agreement-15th shipment 2013	USD	2,444	2,444	0	0	0	0	0	0	2,444	0	0	Repayment of 23 installments to be paid once each year commencing 2015-03-25 & ending 2037-03-25.
PetroCaribe Agreement-16th shipment 2013	USD	2,020	2,020	0	0	0	0	0	0	1,672	348	71,862	Repayment of 23 installments to be paid once each year commencing 2015-03-28 & ending 2037-03-28.
PetroCaribe Agreement-17th shipment 2013	USD	2,597	2,597	0	0	0	0	0	0	0	2,597	536,281	Repayment of 23 installments to be paid once each year commencing 2015-04-02 & ending 2037-04-02.
PetroCaribe Agreement-18th shipment 2013	USD	2,579	2,579	0	0	0	0	0	0	0	2,579	532,564	Repayment of 23 installments to be paid once each year commencing 2015-04-06 & ending 2037-04-06.
PetroCaribe Agreement-19th shipment 2013	USD	3,757	3,757	0	0	0	0	0	0	0	3,757	775,821	Repayment of 23 installments to be paid once each year commencing 2015-04-09 & ending 2037-04-09.
PetroCaribe Agreement-20th shipment 2013	USD	1,645	1,645	0	0	0	0	0	0	0	1,645	339,693	Repayment of 23 installments to be paid once each year commencing 2015-04-14 & ending 2037-04-14.
PetroCaribe Agreement-21st shipment 2013	USD	2,823	2,823	0	0	0	0	0	0	0	2,823	582,950	Repayment of 23 installments to be paid once each year commencing 2015-04-20 & ending 2037-04-20.
PetroCaribe Agreement-22nd shipment 2013	USD	2,597	2,597	0	0	0	0	0	0	0	2,597	536,281	Repayment of 23 installments to be paid once each year commencing 2015-04-30 & ending 2037-04-30.
PetroCaribe Agreement-23rd shipment 2013	USD	3,846	3,846	0	0	0	0	0	0	0	3,846	794,199	Repayment of 23 installments to be paid once each year commencing 2015-05-05 & ending 2037-05-05.
PetroCaribe Agreement-24th shipment 2013	USD	1,973	1,973	0	0	0	0	0	0	0	1,973	407,425	Repayment of 23 installments to be paid once each year commencing 2015-05-17 & ending 2037-05-17.
PetroCaribe Agreement-25th shipment 2013	USD	2,521	2,521	0	0	0	0	0	0	0	2,521	520,587	Repayment of 23 installments to be paid once each year commencing 2015-05-30 & ending 2037-05-30.
PetroCaribe Agreement-26th shipment 2013	USD	2,539	2,539	0	0	0	0	0	0	0	2,539	524,304	Repayment of 23 installments to be paid once each year commencing 2015-06-02 & ending 2037-06-02.
PetroCaribe Agreement-27th shipment 2013	USD	3,887	3,887	0	0	0	0	0	0	0	3,887	802,666	Repayment of 23 installments to be paid once each year commencing 2015-06-05 & ending 2037-06-05.
PetroCaribe Agreement-28th shipment 2013	USD	1,881	1,881	0	0	0	0	0	0	0	1,881	388,427	Repayment of 23 installments to be paid once each year commencing 2015-06-05 & ending 2037-06-05.
PetroCaribe Agreement-29th shipment 2013	USD	1,944	1,944	0	0	0	0	0	0	0	1,944	401,436	Repayment of 23 installments to be paid once each year commencing 2015-06-19 & ending 2037-06-19.
PetroCaribe Agreement-30th shipment 2013	USD	4,127	4,127	0	0	0	0	0	0	0	4,127	852,226	Repayment of 23 installments to be paid once each year commencing 2015-06-21 & ending 2037-06-21.
PetroCaribe Agreement-31st shipment 2013	USD	2,538	2,538	0	0	0	0	0	0	0	2,538	524,097	Repayment of 23 installments to be paid once each year commencing 2015-06-23 & ending 2037-06-23.
C/F												215,133,102	

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					PRINCIPAL a	INTEREST b	PRINCIPAL a	INTEREST b	TOTAL PAYMENT 8 8=7a+7b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	215,133,102	
PetroCaribe Agreement-32nd shipment 2013	USD	1,366	1,366	0	0	0	0	0	0	0	1,366	282,079	Repayment of 23 installments to be paid once each year commencing 2015-07-06 & ending 2037-07-06.
PetroCaribe Agreement-33rd shipment 2013	USD	2,224	2,224	0	0	0	0	0	0	0	2,224	459,256	Repayment of 23 installments to be paid once each year commencing 2015-07-08 & ending 2037-07-08.
PetroCaribe Agreement-34th shipment 2013	USD	2,602	2,602	0	0	0	0	0	0	0	2,602	537,313	Repayment of 23 installments to be paid once each year commencing 2015-07-14 & ending 2037-07-14.
PetroCaribe Agreement-35th shipment 2013	USD	2,362	2,362	0	0	0	0	0	0	0	2,362	487,753	Repayment of 23 installments to be paid once each year commencing 2015-07-20 & ending 2037-07-20.
PetroCaribe Agreement-36th shipment 2013	USD	2,456	2,456	0	0	0	0	0	0	0	2,456	507,164	Repayment of 23 installments to be paid once each year commencing 2015-07-27 & ending 2037-07-27.
PetroCaribe Agreement-37th shipment 2013	USD	2,916	2,916	0	0	0	0	0	0	0	2,916	602,154	Repayment of 23 installments to be paid once each year commencing 2015-07-29 & ending 2037-07-29.
PetroCaribe Agreement-38th shipment 2013	USD	2,439	2,439	0	0	0	0	0	0	0	2,439	503,654	Repayment of 23 installments to be paid once each year commencing 2015-08-08 & ending 2037-08-08.
PetroCaribe Agreement-39th shipment 2013	USD	2,415	2,415	0	0	0	0	0	0	0	2,415	498,698	Repayment of 23 installments to be paid once each year commencing 2015-08-11 & ending 2037-08-11.
PetroCaribe Agreement-40th shipment 2013	USD	3,615	3,615	0	0	0	0	0	0	0	3,615	746,498	Repayment of 23 installments to be paid once each year commencing 2015-08-13 & ending 2037-08-13.
PetroCaribe Agreement-41st shipment 2013	USD	2,424	2,424	0	0	0	0	0	0	0	2,424	500,556	Repayment of 23 installments to be paid once each year commencing 2015-08-23 & ending 2037-08-23.
PetroCaribe Agreement-42nd shipment 2013	USD	2,569	2,569	0	0	0	0	0	0	0	2,569	530,499	Repayment of 23 installments to be paid once each year commencing 2015-09-06 & ending 2037-09-06.
PetroCaribe Agreement-43rd shipment 2013	USD	2,193	2,193	0	0	0	0	0	0	0	2,193	452,855	Repayment of 23 installments to be paid once each year commencing 2015-09-07 & ending 2037-09-07.
PetroCaribe Agreement-44th shipment 2013	USD	2,629	2,629	0	0	0	0	0	0	0	2,629	542,889	Repayment of 23 installments to be paid once each year commencing 2015-09-11 & ending 2037-09-11.
2014 Shipments													
PetroCaribe Agreement-1st shipment 2014	USD	2,147	0	2,147	0	0	0	0	0	0	2,147	443,356	Repayment of 23 installments to be paid once each year commencing 2017-01-04 & ending 2039-01-04.
PetroCaribe Agreement-2nd shipment 2014	USD	2,355	0	2,355	0	0	0	0	0	0	2,355	486,308	Repayment of 23 installments to be paid once each year commencing 2017-01-10 & ending 2039-01-10.
PetroCaribe Agreement-3rd shipment 2014	USD	2,257	0	2,257	0	0	0	0	0	0	2,257	466,071	Repayment of 23 installments to be paid once each year commencing 2017-01-15 & ending 2039-01-15.
PetroCaribe Agreement-4th shipment 2014	USD	2,498	0	2,498	0	0	0	0	0	0	2,498	515,837	Repayment of 23 installments to be paid once each year commencing 2017-01-23 & ending 2039-01-23.
PetroCaribe Agreement-5th shipment 2014	USD	2,451	0	2,451	0	0	0	0	0	0	2,451	506,132	Repayment of 23 installments to be paid once each year commencing 2017-02-02 & ending 2039-02-02.
C/F												224,202,169	

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					PRINCIPAL a	INTEREST b	PRINCIPAL a	INTEREST b	TOTAL PAYMENT 8 8=7a+7b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	224,202,169	
PetroCaribe Agreement-6th shipment 2014	USD	2,228	0	2,228	0	0	0	0	0	0	2,228	460,082	Repayment of 23 installments to be paid once each year commencing 2017-02-08 & ending 2039-02-08.
PetroCaribe Agreement-7th shipment 2014	USD	3,199	0	3,199	0	0	0	0	0	0	3,199	660,594	Repayment of 23 installments to be paid once each year commencing 2017-02-13 & ending 2039-02-13.
PetroCaribe Agreement-8th shipment 2014	USD	2,479	0	2,479	0	0	0	0	0	0	2,479	511,914	Repayment of 23 installments to be paid once each year commencing 2017-02-26 & ending 2039-02-26.
PetroCaribe Agreement-9th shipment 2014	USD	2,337	0	2,337	0	0	0	0	0	0	2,337	482,591	Repayment of 23 installments to be paid once each year commencing 2017-03-09 & ending 2039-03-09.
PetroCaribe Agreement-10th shipment 2014	USD	2,311	0	2,311	0	0	0	0	0	0	2,311	477,222	Repayment of 23 installments to be paid once each year commencing 2017-03-11 & ending 2039-03-11.
PetroCaribe Agreement-11th shipment 2014	USD	2,118	0	2,118	0	0	0	0	0	0	2,118	437,367	Repayment of 23 installments to be paid once each year commencing 2017-03-15 & ending 2039-03-15.
PetroCaribe Agreement-12th shipment 2014	USD	2,494	0	2,494	0	0	0	0	0	0	2,494	515,011	Repayment of 23 installments to be paid once each year commencing 2017-03-23 & ending 2039-03-23.
PetroCaribe Agreement-13th shipment 2014	USD	2,077	0	2,077	0	0	0	0	0	0	2,077	428,901	Repayment of 23 installments to be paid once each year commencing 2017-03-24 & ending 2039-03-24.
PetroCaribe Agreement-14th shipment 2014	USD	2,743	0	2,743	0	0	0	0	0	0	2,743	566,430	Repayment of 23 installments to be paid once each year commencing 2017-04-04 & ending 2039-04-04.
PetroCaribe Agreement-15th shipment 2014	USD	2,527	0	2,527	0	0	0	0	0	0	2,527	521,826	Repayment of 23 installments to be paid once each year commencing 2017-04-10 & ending 2039-04-10.
PetroCaribe Agreement-16th shipment 2014	USD	3,238	0	3,238	0	0	0	0	0	0	3,238	668,647	Repayment of 23 installments to be paid once each year commencing 2017-04-13 & ending 2039-04-13.
PetroCaribe Agreement-17th shipment 2014	USD	2,452	0	2,452	0	0	0	0	0	0	2,452	506,338	Repayment of 23 installments to be paid once each year commencing 2017-04-30 & ending 2039-04-30.
PetroCaribe Agreement-18th shipment 2014	USD	2,461	0	2,461	0	0	0	0	0	0	2,461	508,197	Repayment of 23 installments to be paid once each year commencing 2017-05-02 & ending 2039-05-02.
PetroCaribe Agreement-19th shipment 2014	USD	1,837	0	1,837	0	0	0	0	0	0	1,837	379,341	Repayment of 23 installments to be paid once each year commencing 2017-05-14 & ending 2039-05-14.
PetroCaribe Agreement-20th shipment 2014	USD	2,142	0	2,142	0	0	0	0	0	0	2,142	442,323	Repayment of 23 installments to be paid once each year commencing 2017-05-16 & ending 2039-05-16.
PetroCaribe Agreement-21st shipment 2014	USD	2,535	0	2,535	0	0	0	0	0	0	2,535	523,478	Repayment of 23 installments to be paid once each year commencing 2017-06-01 & ending 2039-06-01.
PetroCaribe Agreement-22nd shipment 2014	USD	2,233	0	2,233	0	0	0	0	0	0	2,233	461,115	Repayment of 23 installments to be paid once each year commencing 2017-06-03 & ending 2039-06-03.
PetroCaribe Agreement-23rd shipment 2014	USD	2,298	0	2,298	0	0	0	0	0	0	2,298	474,537	Repayment of 23 installments to be paid once each year commencing 2017-06-13 & ending 2039-06-13.
PetroCaribe Agreement-24th shipment 2014	USD	2,928	0	2,928	0	0	0	0	0	0	2,928	604,632	Repayment of 23 installments to be paid once each year commencing 2017-06-17 & ending 2039-06-17.
C/F												233,832,710	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2014 4	AMOUNT DIS- BURSED IN 2014 5	DEBT SERVICE COST DUE & PAYABLE IN 2014 6		ACTUAL DEBT SERVICE COST PAID IN 2014 7			DEBT RELIEF (DEBT CANCELLAT- ION/ WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.14 10 10=(4+5+6b-7a-7b)-9	GUYANA DOLLAR EQ- UIVALENT 31.12.14 11	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL PAYMENT 8 8=7a+7b				
					a	b	a	b					
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	233,832,710	
PetroCaribe Agreement-25th shipment 2014	USD	2,217	0	2,217	0	0	0	0	0	0	2,217	457,811	Repayment of 23 installments to be paid once each year commencing 2017-06-27 & ending 2039-06-27.
PetroCaribe Agreement-26th shipment 2014	USD	1,786	0	1,786	0	0	0	0	0	0	1,786	368,809	Repayment of 23 installments to be paid once each year commencing 2017-07-02 & ending 2039-07-02.
PetroCaribe Agreement-27th shipment 2014	USD	2,756	0	2,756	0	0	0	0	0	0	2,756	569,114	Repayment of 23 installments to be paid once each year commencing 2017-07-09 & ending 2039-07-09.
PetroCaribe Agreement-28th shipment 2014	USD	2,208	0	2,208	0	0	0	0	0	0	2,208	455,952	Repayment of 23 installments to be paid once each year commencing 2017-07-15 & ending 2039-07-15.
PetroCaribe Agreement-29th shipment 2014	USD	2,538	0	2,538	0	0	0	0	0	0	2,538	524,097	Repayment of 23 installments to be paid once each year commencing 2017-07-30 & ending 2039-07-30.
PetroCaribe Agreement-30th shipment 2014	USD	2,294	0	2,294	0	0	0	0	0	0	2,294	473,711	Repayment of 23 installments to be paid once each year commencing 2017-07-31 & ending 2039-07-31.
PetroCaribe Agreement-31st shipment 2014	USD	2,364	0	2,364	0	0	0	0	0	0	2,364	488,166	Repayment of 23 installments to be paid once each year commencing 2017-08-04 & ending 2039-08-04.
PetroCaribe Agreement-32nd shipment 2014	USD	2,320	0	2,320	0	0	0	0	0	0	2,320	479,080	Repayment of 23 installments to be paid once each year commencing 2017-08-14 & ending 2039-08-14.
PetroCaribe Agreement-33rd shipment 2014	USD	2,101	0	2,101	0	0	0	0	0	0	2,101	433,857	Repayment of 23 installments to be paid once each year commencing 2017-08-26 & ending 2039-08-26.
PetroCaribe Agreement-34th shipment 2014	USD	2,976	0	2,976	0	0	0	0	0	0	2,976	614,544	Repayment of 23 installments to be paid once each year commencing 2017-08-28 & ending 2039-08-28.
PetroCaribe Agreement-35th shipment 2014	USD	2,513	0	2,513	0	0	0	0	0	0	2,513	518,935	Repayment of 23 installments to be paid once each year commencing 2017-09-10 & ending 2039-09-10.
PetroCaribe Agreement-36th shipment 2014	USD	1,922	0	1,922	0	0	0	0	0	0	1,922	396,893	Repayment of 23 installments to be paid once each year commencing 2017-09-14 & ending 2039-09-14.
PetroCaribe Agreement-37th shipment 2014	USD	2,174	0	2,174	0	0	0	0	0	0	2,174	448,931	Repayment of 23 installments to be paid once each year commencing 2017-09-18 & ending 2039-09-18.
PetroCaribe Agreement-38th shipment 2014	USD	1,926	0	1,926	0	0	0	0	0	0	1,926	397,719	Repayment of 23 installments to be paid once each year commencing 2017-09-26 & ending 2039-09-26.
PetroCaribe Agreement-39th shipment 2014	USD	2,228	0	2,228	0	0	0	0	0	0	2,228	460,082	Repayment of 23 installments to be paid once each year commencing 2017-09-27 & ending 2039-09-27.
PetroCaribe Agreement-40th shipment 2014	USD	1,322	0	1,322	0	0	0	0	0	0	1,322	272,993	Repayment of 23 installments to be paid once each year commencing 2017-10-10 & ending 2039-10-10.
PetroCaribe Agreement-41st shipment 2014	USD	1,918	0	1,918	0	0	0	0	0	0	1,918	396,067	Repayment of 23 installments to be paid once each year commencing 2017-10-12 & ending 2039-10-12.
PetroCaribe Agreement-42nd shipment 2014	USD	932	0	932	0	0	0	0	0	0	932	192,458	Repayment of 23 installments to be paid once each year commencing 2017-10-18 & ending 2039-10-18.
PetroCaribe Agreement-43rd shipment 2014	USD	1,428	0	1,428	0	0	0	0	0	0	1,428	294,882	Repayment of 23 installments to be paid once each year commencing 2017-10-25 & ending 2039-10-25.
C/F												242,076,809	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2014 4	AMOUNT DIS- BURSED IN 2014 5	DEBT SERVICE COST DUE & PAYABLE IN 2014 6		ACTUAL DEBT SERVICE COST PAID IN 2014 7			DEBT RELIEF (DEBT CANCELLAT- ION/ WRITE-OFF) 9	CLOSING BALANCE AS AT 31.12.14 10 10=(4+5+6b-7a-7b)-9	GUYANA DOLLAR EQ- UIVALENT 31.12.14 11	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL PAYMENT 8 8=7a+7b				
					a	b	a	b					
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	242,076,809	
PetroCaribe Agreement-44th shipment 2014	USD	2,418	0	2,418	0	0	0	0	0	0	2,418	499,317	Repayment of 23 installments to be paid once each year commencing 2017-10-29 & ending 2039-10-29.
PetroCaribe Agreement-45th shipment 2014	USD	1,098	0	1,098	0	0	0	0	0	0	1,098	226,737	Repayment of 23 installments to be paid once each year commencing 2017-11-13 & ending 2039-11-13.
PetroCaribe Agreement-46th shipment 2014	USD	1,388	0	1,388	0	0	0	0	0	0	1,388	286,622	Repayment of 23 installments to be paid once each year commencing 2017-11-15 & ending 2039-11-15.
PetroCaribe Agreement-47th shipment 2014	USD	1,251	0	1,251	0	0	0	0	0	0	1,251	258,332	Repayment of 23 installments to be paid once each year commencing 2017-11-20 & ending 2039-11-20.
PetroCaribe Agreement-48th shipment 2014	USD	1,189	0	1,189	0	0	0	0	0	0	1,189	245,529	Repayment of 23 installments to be paid once each year commencing 2017-11-24 & ending 2039-11-24.
PetroCaribe Agreement-49th shipment 2014	USD	1,012	0	1,012	0	0	0	0	0	0	1,012	208,978	Repayment of 23 installments to be paid once each year commencing 2017-11-25 & ending 2039-11-25.
PetroCaribe Agreement-50th shipment 2014	USD	826	0	826	0	0	0	0	0	0	826	170,569	Repayment of 23 installments to be paid once each year commencing 2017-12-08 & ending 2039-12-08.
PetroCaribe Agreement-51st shipment 2014	USD	928	0	928	0	0	0	0	0	0	928	191,632	Repayment of 23 installments to be paid once each year commencing 2017-12-08 & ending 2039-12-08.
PetroCaribe Agreement-52nd shipment 2014	USD	866	0	866	0	0	0	0	0	0	866	178,829	Repayment of 23 installments to be paid once each year commencing 2017-12-28 & ending 2039-12-28.
PetroCaribe Agreement-53rd shipment 2014	USD	913	0	913	0	0	0	0	0	0	913	188,535	Repayment of 23 installments to be paid once each year commencing 2017-12-28 & ending 2039-12-28.
GRAND TOTAL												244,531,888	

**ANALYSIS OF PUBLIC DEBT
BY CURRENCIES AS AT 31 DECEMBER 2014**

NO.	DESCRIPTION	RATE AT 31-12-14	NO. OF UNITS OF CURRENCY OUTSTANDING \$' 000	G\$ '000 EQUIVALENT
1	UNITED STATES DOLLARS (US\$)	206.50	913,059	188,546,684
2	JAPANESE YEN (JPK)	1.69490	127,973	216,902
3	POUND STERLING (GBP)	321.76830	410	131,925
4	SPECIAL DRAWING RIGHTS (SDR)	293.78343	16,266	4,778,681
5	CANADIAN DOLLAR (CAD)	178.23015	12,153	2,166,031
6	EUROPEAN CURRENCY UNITS (XEU)	250.89750	25,967	6,515,055
7	YUAN RENMINBIS (CNY)	32.75467	791,985	25,941,207
8	UAE DIRHAMS (AED)	55.32535	27,617	1,527,920
9	SWEDISH KRONA (SEK)	25.95838	0	0
10	DANISH KRONES (DKK)	33.02187	1,720	56,798
11	SWISS FRANCS (SFR)	204.49834	0	0
12	KUWAITI DINARS (KWD)	693.78628	21,117	14,650,685
	GRAND TOTAL			244,531,888

**STATEMENT OF PUBLIC DEBT
EQUATED ANNUITY DEBENTURES 2014**

DESCRIPTION 1	AUTH- ORITY 2	DATE OF FIRST INSTALL- MENT 3	DATE OF FINAL INSTALL- MENT 4	DUE DATE OF INSTALL- MENT 5	AMOUNT OF LOAN 31-12-13 6	LOAN MADE IN 2014 7	AMOUNT OF LOAN 31-12-14 (8)=(6)+(7)	AMOUNT RE-PAID AT 31-12-13 9	AMOUNT RE-PAID IN 2014 10	AMOUNT RE-PAID AS AT 31-12-14 (11)=(9)+(10)	AMOUNT OUT- STANDING AT 31-12-13 (12)=(6)-(9)	AMOUNT OUT- STANDING AT 31-12-14 (13)=(8)-(11)
Government of Guyana debenture to National Paint Co. (1997)	Loan Act 11 of 73	30-11-91	31-05-97	31-5 & 30-11	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000
					3,485	0	3,485	1,405	0	1,405	2,080	2,080
TOTAL					3,485	0	3,485	1,405	0	1,405	2,080	2,080

**STATEMENT OF PUBLIC DEBT
NON - INTEREST BEARING DEBENTURE 2014**

DESCRIPTION (1)	AMOUNT OF LOAN (2)	LOAN MADE IN 2014 (3)	AMOUNT OF LOAN AT 31 - 12 - 14 (4)=(2)+(3)	AMOUNT REPAID AT 31-12-13 (5)	AMOUNT REPAID IN 2014 (6)	AMOUNT REPAID AT 31-12-14 (7)=(5)+(6)	AMOUNT OUT- STANDING 31-12-13 (8)=(2)-(5)	AMOUNT OUT- STANDING 31-12-14 (9)=(4)-(7)
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Non Interest Bearing Debenture ID 31/12/00 (93 rd Issue)	4,892,539	0	4,892,539	0	0	0	4,892,539	4,892,539
Non Interest Bearing Debenture ID 31/12/01 (94th Issue)	14,851,975	0	14,851,975	0	0	0	14,851,975	14,851,975
Non Interest Bearing Debenture ID 31/12/02 (95th Issue)	2,566,705	0	2,566,705	0	0	0	2,566,705	2,566,705
Non Interest Bearing Debenture ID 31/12/04 (97th Issue)	2,578,508	0	2,578,508	0	0	0	2,578,508	2,578,508
Non Interest Bearing Debenture ID 31/12/06 (99th Issue)	4,091,091	0	4,091,091	0	0	0	4,091,091	4,091,091
Non Interest Bearing Debenture ID 31/12/07 (100th Issue)	7,151,884	0	7,151,884	0	0	0	7,151,884	7,151,884
Non Interest Bearing Debenture ID 31/12/12 (105th Issue)	416,666	0	416,666	0	0	0	416,666	416,666
Non Interest Bearing Debenture ID 31/12/13 (106th Issue)	1,602,715	0	1,602,715	0	0	0	1,602,715	1,602,715
Non Interest Bearing Debenture ID 31/12/14 (107th Issue)	0	30,862	30,862	0	0	0	0	30,862
TOTAL	38,152,083	30,862	38,182,945	0	0	0	38,152,083	38,182,945

**STATEMENT OF PUBLIC DEBT
VARIABLE INTEREST RATES DEBENTURES 2014**

DESCRIPTION 1	AUTH- ORITY 2	DATE OF FIRST INSTALL- MENT 3	AMOUNT OF LOAN 4	LOAN MADE IN 2014 5	AMOUNT OF LOAN 31-12-14 (6)=(4)+(5)	AMOUNT REPAID AT 31-12-13 7	AMOUNT REPAID IN 2014 8	AMOUNT REPAID AS AT 31-12-14 (9)=(7)+(8)	AMOUNT OUT- STANDING AT 31-12-13 (10)=(4)-(7)	AMOUNT OUT- STANDING AT 31-12-14 (11)=(6)-(9)
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Variable Interest Rate Fixed Date Debentures 1st series 1995	5/1991	On Demand	2,835,122	0	2,835,122	0	0	0	2,835,122	2,835,122
Variable Interest Rate Fixed Date on demand Debenture 1st series 1996	5/1991	On Demand	927,449	0	927,449	0	0	0	927,449	927,449
Variable Interest Rate Debenture 3rd Series 1997	5/1991	On Demand	135,966	0	135,966	0	0	0	135,966	135,966
TOTAL			3,898,537	0	3,898,537	0	0	0	3,898,537	3,898,537

**STATEMENT OF PUBLIC DEBT
INTERNAL LOANS 2014 - UNFUNDED**

DESCRIPTION 1	CURRENCY LOAN 2	DATE OF FINAL INSTALL- MENT 3	ORIGINAL AMOUNT OF LOAN 4	AMOUNT OF LOAN 31-12-13 5	LOAN MADE IN 2014 6	AMOUNT OF LOAN 31-12-14 7=(5)+(6)	AMOUNT RE-PAID AT 31-12-13 8	AMOUNT REPAID IN 2014 9	AMOUNT OF LOAN REPAID AS AT 31-12-14 10=(8)+(9)	AMOUNT OUT- STANDING AT 31-12-13 11=(5)-(8)	AMOUNT OUT- STANDING AT 31-12-14 12=(7)-(10)	GUYANA EQUIVALENT DOLLAR 13
			\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000
Caricom Headquarters Building Project with NIS - 25yrs (US \$4 m)	USD	1\12\2025	4,000	4,000	0	4,000	1,957	170	2,127	2,043	1,873	386,775
TOTAL												386,775

**STATEMENT OF PUBLIC DEBT
TREASURY BILLS OUTSTANDING FOR 2014**

DATE OF ISSUE	ISSUE NO.	DESCRIPTION	SUBSCRIBED AMOUNT	FACE VALUE
		<u>91 DAYS</u>	G\$ ' 000	G\$ ' 000
28.11.2014	609	Treasury Bill issued in 2014	2,987,695	3,000,000
19.12.2014	610	Treasury Bill issued in 2014	2,987,520	3,000,000
		Sub Total	5,975,215	6,000,000
14.11.2014	K138	Treasury Bill issued in 2014	549,322	551,500
19.12.2014	K139	Treasury Bill issued in 2014	444,095	445,950
		Sub-Total	993,417	997,450
		Total (91 days & K Series)	6,968,632	6,997,450
		<u>182-365 Days</u>		
182 Days				
10.10.2014		Treasury Bill#A 253	3,963,890	4,000,000
28.11.2014		Treasury Bill#A 254	251,310	253,600
		Sub-Total	4,215,200	4,253,600
365 Days				
	24.01.2014	Treasury Bill# B 407	1,663,600	1,700,000
	31.01.2014	Treasury Bill# B 408	6,652,650	6,800,000
	07.02.2014	Treasury Bill# B 409	743,531	760,000
	14.02.2014	Treasury Bill# B 410	3,912,490	4,000,000
	28.02.2014	Treasury Bill# B 411	6,843,390	7,000,000
	14.03.2014	Treasury Bill# B 412	3,909,315	4,000,000
	17/04/2014	Treasury Bill# B 413	977,270	1,000,000
	23.05.2014	Treasury Bill# B 414	3,554,842	3,637,300
C/F			28,257,088	28,897,300

DATE OF ISSUE	ISSUE NO.	DESCRIPTION	SUBSCRIBED AMOUNT	FACE VALUE
B/F			G\$ ' 000 28,257,088	G\$ ' 000 28,897,300
	06.06.2014	Treasury Bill# B 415	307,859	315,000
	11.07.2014	Treasury Bill# B 416	1,952,630	2,000,000
	08.08.2014	Treasury Bill# B 417	3,904,913	4,000,000
	15.08.2014	Treasury Bill# B 418	3,416,533	3,500,000
	12.09.2014	Treasury Bill# B 419	6,833,990	7,000,000
	24.10.2014	Treasury Bill# B 420	4,886,450	5,000,000
	21.11.2014	Treasury Bill# B 421	4,884,125	5,000,000
	12.12.2014	Treasury Bill# B 422	7,012,700	7,182,200
		Sub-Total	----- 61,456,288	----- 62,894,500
		Total (182 & 365 days)	----- 65,671,488	----- 67,148,100
	Grand Total	=====	=====	
		72,640,120	74,145,550	
		=====	=====	

**STATEMENT OF CONTINGENT LIABILITIES
AS AT 31 DECEMBER 2014**

NAME OF GOVERNMENT AGENCY	LENDING AGENCY	OUTSTANDING LIABILITY 31/12/2014	OUTSTANDING LIABILITY 31/12/2014
		USD	GYD \$'000
Guyana Transport Services Ltd	Bank of India	46,974	9,700
Guyana Telecommunications Corporation	ITT World comm.Inc	191,807	39,608
TOTAL		<u>238,781</u>	<u>49,308</u>

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

HON. WINSTON D. JORDAN
MINISTER OF FINANCE

**SCHEDULE OF GOVERNMENT GUARANTEES
AS AT 31 DECEMBER 2014**

NAME OF GOVERNMENT AGENCY	LENDING AGENCY	OUTSTANDING LIABILITY 31/12/2014	OUTSTANDING LIABILITY 31/12/2014
		USD	GYD
			\$'000
Guyana Transport Services Ltd	Bank of India	46,974	9,700
Guyana Telecommunications Corporation	ITT World comm.Inc	191,807	39,608
TOTAL		<u>238,781</u>	<u>49,308</u>

COL. J. PERSAUD
ACCOUNTANT GENERAL (ag.)

HON. WINSTON D. JORDAN
MINISTER OF FINANCE

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 011 - ADMINISTRATIVE SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	1,283,051	0	0	1,283,051	0	1,283,051	1,283,051	1,283,051	0	0
6111	Administrative	8,955	0	0	8,955	0	8,955	8,955	8,955	0	0
6113	Other Technical & Craft Skilled	3,047	0	0	3,047	0	3,047	3,047	3,047	0	0
6114	Clerical & Office Support	3,111	0	0	3,111	0	3,111	3,111	3,111	0	0
6115	Semi-Skilled Operatives & Unskilled	6,819	0	0	6,819	0	6,819	6,819	6,819	0	0
6116	Contracted Employees	48,480	0	0	48,480	0	48,480	48,480	48,480	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	420	0	0	420	0	420	420	420	0	0
6133	Benefits & Allowances	2,398	0	0	2,398	0	2,398	2,398	2,398	0	0
6134	National Insurance	1,747	0	0	1,747	0	1,747	1,747	1,747	0	0
6221	Drugs & Medical Supplies	190	0	0	190	0	190	190	190	0	0
6222	Field Materials & Supplies	300	0	0	300	0	300	300	300	0	0
6223	Office Materials & Supplies	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6224	Print & Non-Print Materials	2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
6231	Fuel and Lubricants	46,000	0	0	46,000	0	46,000	46,000	46,000	0	0
6241	Rental of Buildings	14,320	0	0	14,320	0	14,320	14,320	14,320	0	0
6242	Maintenance of Buildings	9,995	0	0	9,995	0	9,995	9,995	9,995	0	0
6243	Janitorial & Cleaning Supplies	4,200	0	0	4,200	0	4,200	4,200	4,200	0	0
6255	Maintenance of Other Infrastructure	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6261	Local Travel & Subsistence	1,099	0	0	1,099	0	1,099	1,099	1,099	0	0
6263	Postage, Telex & Cablegrams	605	0	0	605	0	605	605	605	0	0
6264	Vehicle Spares & Service	22,999	0	0	22,999	0	22,999	22,999	22,999	0	0
6271	Telephone Charges	37,500	0	0	37,500	0	37,500	37,500	37,500	0	0
6272	Electricity Charges	107,035	0	0	107,035	0	107,035	107,035	107,035	0	0
6273	Water Charges	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6281	Security Services	7,397	0	0	7,397	0	7,397	7,397	7,397	0	0
6282	Equipment Maintenance	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
6283	Cleaning & Extermination Services	6,054	0	0	6,054	0	6,054	6,054	6,054	0	0
6284	Other	69,200	0	0	69,200	0	69,200	69,200	69,200	0	0
6293	Refreshment and Meals	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6294	Other	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
6302	Training (including scholarships)	0	0	0	0	0	0	0	0	0	0
6321	Subsid & Cont to Local Organisation	847,580	0	0	847,580	0	847,580	847,580	847,580	0	0

MR. O. SHARIFF
HEAD OF BUDGET AGENCY

AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 012 - PRESIDENTIAL ADVISORY (CABINET AND OTHER SERVICES)
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	808,581	0	0	808,581	32,400	840,981	840,981	808,985	31,996	31,996
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skilled	645	0	0	645	0	645	645	645	0	0
6114	Clerical & Office Support	544	0	0	544	0	544	544	544	0	0
6115	Semi-Skilled Operatives & Unskilled	695	0	0	695	0	695	695	695	0	0
6116	Contracted Employees	378,060	0	0	378,060	0	378,060	378,060	349,189	28,871	28,871
6117	Temporary Employees	27,850	0	0	27,850	0	27,850	27,850	25,495	2,355	2,355
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	180	0	0	180	0	180	180	175	5	5
6134	National Insurance	111	0	0	111	0	111	111	107	4	4
6221	Drugs & Medical Supplies	35	0	0	35	0	35	35	33	2	2
6222	Field Materials & Supplies	750	(568)	0	182	0	182	182	182	0	0
6223	Office Materials & Supplies	6,000	(3,304)	0	2,696	0	2,696	2,696	2,695	1	1
6224	Print & Non-Print Materials	3,500	(400)	0	3,100	0	3,100	3,100	3,057	43	43
6243	Janitorial & Cleaning Supplies	620	0	0	620	0	620	620	620	0	0
6261	Local Travel & Subsistence	7,200	(2,000)	0	5,200	0	5,200	5,200	5,200	0	0
6263	Postage, Telex & Cablegrams	150	0	0	150	0	150	150	150	0	0
6265	Other Transport, Travel & Postage	9,700	(1,355)	0	8,345	0	8,345	8,345	8,328	17	17
6281	Security Services	49,179	(5,564)	0	43,615	0	43,615	43,615	43,026	589	589
6282	Equipment Maintenance	6,000	(372)	0	5,628	0	5,628	5,628	5,628	0	0
6283	Cleaning & Extermination Services	500	0	0	500	0	500	500	428	72	72
6284	Other	94,228	5,399	0	99,627	0	99,627	99,627	99,614	13	13
6291	National & Other Events	11,626	0	0	11,626	0	11,626	11,626	11,622	4	4
6293	Refreshment and Meals	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
6294	Other	193,008	8,164	0	201,172	32,400	233,572	233,572	233,552	20	20

MR. O. SHARIFF
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 013 - DEFENCE AND NATIONAL SECURITY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	65,137	0	0	65,137	0	65,137	64,670	64,612	525	58
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	8,900	0	0	8,900	0	8,900	8,900	8,864	36	36
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	300	0	0	300	0	300	300	299	1	1
6222	Field Materials & Supplies	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6223	Office Materials & Supplies	3,913	0	0	3,913	0	3,913	3,913	3,913	0	0
6224	Print & Non-Print Materials	2,860	0	0	2,860	0	2,860	2,860	2,860	0	0
6231	Fuel and Lubricants	4,042	0	0	4,042	0	4,042	4,042	4,042	0	0
6242	Maintenance of Buildings	1,435	780	0	2,215	0	2,215	2,215	2,215	0	0
6243	Janitorial & Cleaning Supplies	615	0	0	615	0	615	615	615	0	0
6255	Maintenance of Other Infrastructure	800	(780)	0	20	0	20	20	0	20	20
6261	Local Travel & Subsistence	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
6263	Postage, Telex & Cablegrams	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	3,406	0	0	3,406	0	3,406	3,406	3,406	0	0
6265	Other Transport, Travel & Postage	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6271	Telephone Charges	0	0	0	0	0	0	0	0	0	0
6272	Electricity Charges	0	0	0	0	0	0	0	0	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	19,170	0	0	19,170	0	19,170	19,170	19,170	0	0
6283	Cleaning & Extermination Services	200	0	0	200	0	200	200	200	0	0
6284	Other	3,776	0	0	3,776	0	3,776	3,309	3,308	468	1
6291	National & Other Events	0	0	0	0	0	0	0	0	0	0
6292	Dietary	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	2,110	0	0	2,110	0	2,110	2,110	2,110	0	0
6294	Other	4,810	0	0	4,810	0	4,810	4,810	4,810	0	0
6302	Training (including scholarships)	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6321	Subsid & Cont to Local Organisation	0	0	0	0	0	0	0	0	0	0

MR. O. SHARIFF
HEAD OF BUDGET AGENCY

**AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 021 - PRIME MINISTER'S SECRETARIAT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	220,476	0	0	220,476	60,000	280,476	278,960	273,518	6,958	5,442
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	2,154	(63)	0	2,091	0	2,091	2,064	2,064	27	0
6115	Semi-Skilled Operatives & Unskilled	1,278	63	0	1,341	0	1,341	1,341	1,341	0	0
6116	Contracted Employees	16,567	0	0	16,567	0	16,567	16,567	16,567	0	0
6131	Other Direct Labour Costs	512	0	0	512	0	512	371	371	141	0
6133	Benefits & Allowances	299	0	0	299	0	299	292	292	7	0
6134	National Insurance	288	0	0	288	0	288	278	278	10	0
6221	Drugs & Medical Supplies	43	0	0	43	0	43	43	38	5	5
6222	Field MaterialS & Supplies	45	0	0	45	0	45	45	44	1	1
6223	Office Materials & Supplies	1,282	(100)	0	1,182	0	1,182	1,182	1,171	11	11
6224	Print & Non-Print Materials	1,945	1,362	0	3,307	0	3,307	3,307	3,174	133	133
6231	Fuel and Lubricants	2,500	(500)	0	2,000	0	2,000	2,000	2,000	0	0
6242	Maintenance of Buildings	4,115	0	0	4,115	0	4,115	4,115	4,023	92	92
6243	Janitorial & Cleaning Supplies	620	0	0	620	0	620	620	619	1	1
6255	Maintenance of Other Infrastructure	1,250	0	0	1,250	0	1,250	1,250	1,146	104	104
6261	Local Travel & Subsistence	2,700	(862)	0	1,838	0	1,838	1,838	1,334	504	504
6263	Postage, Telex & Cablegrams	171	100	0	271	0	271	271	68	203	203
6264	Vehicle Spares & Service	2,799	0	0	2,799	0	2,799	2,799	1,925	874	874
6265	Other Transport, Travel & Postage	3,000	0	0	3,000	0	3,000	3,000	2,071	929	929
6271	Telephone Charges	3,903	0	0	3,903	0	3,903	3,903	3,185	718	718
6272	Electricity Charges	6,300	0	0	6,300	0	6,300	4,969	4,250	2,050	719
6273	Water Charges	1,260	0	0	1,260	0	1,260	1,260	1,260	0	0
6282	Equipment Maintenance	1,017	0	0	1,017	0	1,017	1,017	630	387	387
6283	Cleaning & Extermination Services	969	0	0	969	0	969	969	505	464	464
6284	Other	3,579	0	0	3,579	0	3,579	3,579	3,332	247	247
6291	National & Other Events	4,200	0	0	4,200	0	4,200	4,200	4,150	50	50
6293	Refreshment and Meals	2,680	0	0	2,680	0	2,680	2,680	2,680	0	0
6321	Subsid & Cont to Local Organisation	155,000	0	0	155,000	60,000	215,000	215,000	215,000	0	0

MR. O. SHARIFF
HEAD OF BUDGET AGENCY

**AGENCY 03 - MINISTRY OF FINANCE
PROGRAMME 031 - POLICY AND ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	17,466,317	1,739	0	17,468,056	278,282	17,746,338	17,733,254	17,702,816	43,522	30,438
6111	Administrative	4,018	810	0	4,828	0	4,828	4,828	4,828	0	0
6112	Senior Technical	3,342	168	0	3,510	0	3,510	3,509	3,509	1	0
6113	Other Technical & Craft Skilled	9,059	392	0	9,451	0	9,451	9,450	9,450	1	0
6114	Clerical & Office Support	13,445	(202)	0	13,243	0	13,243	13,243	13,243	0	0
6115	Semi-Skilled Operatives & Unskilled	1,741	93	0	1,834	0	1,834	1,833	1,833	1	0
6116	Contracted Employees	73,205	(1,268)	0	71,937	0	71,937	67,828	67,809	4,128	19
6117	Temporary Employees	480	(155)	0	325	0	325	60	50	275	10
6131	Other Direct Labour Costs	140	205	0	345	0	345	334	334	11	0
6133	Benefits & Allowances	4,575	(85)	0	4,490	0	4,490	3,639	3,639	851	0
6134	National Insurance	2,413	42	0	2,455	0	2,455	2,455	2,455	0	0
6141	Other Employment Costs	4,408,831	0	0	4,408,831	0	4,408,831	4,404,538	4,404,538	4,293	0
6221	Drugs & Medical Supplies	360	0	0	360	0	360	360	351	9	9
6222	Field Materials & Supplies	430	0	0	430	0	430	430	325	105	105
6223	Office Materials & Supplies	11,870	0	0	11,870	0	11,870	11,870	11,840	30	30
6224	Print & Non-Print Materials	3,736	0	0	3,736	0	3,736	3,736	2,654	1,082	1,082
6231	Fuel and Lubricants	12,053	0	0	12,053	0	12,053	12,053	11,193	860	860
6242	Maintenance of Buildings	25,009	0	0	25,009	0	25,009	25,009	24,812	197	197
6243	Janitorial & Cleaning Supplies	4,400	(2,000)	0	2,400	0	2,400	2,400	2,282	118	118
6255	Maintenance of Other Infrastructure	4,820	1,500	0	6,320	0	6,320	6,320	6,232	88	88
6261	Local Travel & Subsistence	5,460	(500)	0	4,960	0	4,960	4,960	4,561	399	399
6263	Postage, Telex & Cablegrams	880	0	0	880	0	880	880	675	205	205
6264	Vehicle Spares & Service	10,200	0	0	10,200	0	10,200	10,200	8,971	1,229	1,229
6271	Telephone Charges	7,596	0	0	7,596	0	7,596	7,596	7,463	133	133
6272	Electricity Charges	4,006,602	0	0	4,006,602	0	4,006,602	4,006,602	4,006,602	0	0
6273	Water Charges	307,619	0	0	307,619	0	307,619	307,619	307,619	0	0
6281	Security Services	22,342	780	0	23,122	0	23,122	23,122	23,048	74	74
6282	Equipment Maintenance	11,000	300	0	11,300	0	11,300	11,300	11,277	23	23
6283	Cleaning & Extermination Services	1,535	0	0	1,535	0	1,535	1,535	650	885	885
6284	Other	25,513	(2,242)	0	23,271	0	23,271	23,271	14,473	8,798	8,798
6291	National & Other Events	1,320	0	0	1,320	0	1,320	1,320	1,026	294	294
6293	Refreshment and Meals	4,000	940	0	4,940	0	4,940	4,388	3,595	1,345	793
6294	Other	7,800	0	0	7,800	0	7,800	7,800	6,838	962	962
6302	Training (including scholarships)	2,000	(380)	0	1,620	0	1,620	1,620	1,414	206	206
6311	Rates and Taxes	162,085	1,602	0	163,687	0	163,687	163,687	163,687	0	0
6321	Subsid & Cont to Local Organisation	8,279,069	(3)	0	8,279,066	278,282	8,557,348	8,554,348	8,540,430	16,918	13,918
6322	Subsid & Cont to Intl Organisation	27,369	1,742	0	29,111	0	29,111	29,111	29,110	1	1

MS. L. BOUYEA
HEAD OF BUDGET AGENCY (a.g)

**AGENCY 03 - MINISTRY OF FINANCE
PROGRAMME 032 - PUBLIC FINANCIAL MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	4,312,586	(1,739)	0	4,310,847	0	4,310,847	4,306,090	4,175,483	135,364	130,607
6111	Administrative	26,695	(327)	0	26,368	0	26,368	26,368	26,246	122	122
6112	Senior Technical	4,303	216	0	4,519	0	4,519	4,518	4,518	1	0
6113	Other Technical & Craft Skilled	14,234	398	0	14,632	0	14,632	14,631	14,528	104	103
6114	Clerical & Office Support	11,270	145	0	11,415	0	11,415	11,415	11,415	0	0
6116	Contracted Employees	286,430	0	0	286,430	0	286,430	286,430	286,428	2	2
6117	Temporary Employees	1,377	3	0	1,380	0	1,380	1,379	1,379	1	0
6131	Other Direct Labour Costs	460	55	0	515	0	515	507	507	8	0
6133	Benefits & Allowances	6,219	(293)	0	5,926	0	5,926	5,925	5,925	1	0
6134	National Insurance	4,738	(197)	0	4,541	0	4,541	4,541	4,541	0	0
6221	Drugs & Medical Supplies	615	0	0	615	0	615	615	612	3	3
6222	Field Materials & Supplies	855	0	0	855	0	855	855	149	706	706
6223	Office Materials & Supplies	34,730	0	0	34,730	0	34,730	34,730	34,430	300	300
6224	Print & Non-Print Materials	14,769	0	0	14,769	0	14,769	14,769	4,538	10,231	10,231
6231	Fuel and Lubricants	11,000	0	0	11,000	0	11,000	11,000	10,930	70	70
6243	Janitorial & Cleaning Supplies	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6261	Local Travel & Subsistence	25,700	(350)	0	25,350	0	25,350	21,741	14,865	10,485	6,876
6262	Overseas Conference & Official Visits	392,000	0	0	392,000	0	392,000	392,000	352,621	39,379	39,379
6264	Vehicle Spares & Service	10,850	0	0	10,850	0	10,850	9,910	9,144	1,706	766
6271	Telephone Charges	3,680	0	0	3,680	0	3,680	3,662	3,457	223	205
6282	Equipment Maintenance	13,189	0	0	13,189	0	13,189	13,189	10,574	2,615	2,615
6284	Other	139,036	(1,739)	0	137,297	0	137,297	137,297	125,602	11,695	11,695
6291	National & Other Events	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	3,200	350	0	3,550	0	3,550	3,372	2,902	648	470
6294	Other	336,000	0	0	336,000	0	336,000	336,000	291,404	44,596	44,596
6302	Training (including scholarships)	21,236	0	0	21,236	0	21,236	21,236	15,694	5,542	5,542
6331	Refunds of Revenues	10,000	13,800	0	23,800	0	23,800	23,800	23,798	2	2
6341	Non-Pensionable Employees	183,500	0	0	183,500	0	183,500	183,500	177,926	5,574	5,574
6342	Pension Increases	2,753,000	(13,800)	0	2,739,200	0	2,739,200	2,739,200	2,737,850	1,350	1,350
6343	Old Age Pensions & Social Assistance	0	0	0	0	0	0	0	0	0	0

MS. L. BOUYEA
HEAD OF BUDGET AGENCY (a.g)

AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS
PROGRAMME 041 - DEVELOPMENT OF FOREIGN POLICY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	929,798	1,999	0	931,797	48,880	980,677	980,677	980,423	254	254
6111	Administrative	43,281	1,168	0	44,449	0	44,449	44,449	44,449	0	0
6112	Senior Technical	5,555	(178)	0	5,377	0	5,377	5,377	5,377	0	0
6113	Other Technical & Craft Skilled	737	36	0	773	0	773	773	773	0	0
6114	Clerical & Office Support	7,693	(591)	0	7,102	0	7,102	7,102	7,102	0	0
6115	Semi-Skilled Operatives & Unskilled	2,703	(194)	0	2,509	0	2,509	2,509	2,509	0	0
6116	Contracted Employees	104,469	1,995	0	106,464	0	106,464	106,464	106,464	0	0
6117	Temporary Employees	4,826	(965)	0	3,861	0	3,861	3,861	3,861	0	0
6131	Other Direct Labour Costs	1,961	(904)	0	1,057	0	1,057	1,057	1,057	0	0
6133	Benefits & Allowances	6,504	3	0	6,507	0	6,507	6,507	6,507	0	0
6134	National Insurance	4,515	(372)	0	4,143	0	4,143	4,143	4,143	0	0
6221	Drugs & Medical Supplies	125	0	0	125	0	125	125	125	0	0
6223	Office Materials & Supplies	12,800	(592)	0	12,208	0	12,208	12,208	12,208	0	0
6224	Print & Non-Print Materials	7,380	(198)	0	7,182	0	7,182	7,182	7,182	0	0
6231	Fuel and Lubricants	7,994	305	0	8,299	0	8,299	8,299	8,299	0	0
6241	Rental of Buildings	16,111	2,257	0	18,368	0	18,368	18,368	18,368	0	0
6242	Maintenance of Buildings	8,620	1,179	0	9,799	0	9,799	9,799	9,799	0	0
6243	Janitorial & Cleaning Supplies	2,580	0	0	2,580	0	2,580	2,580	2,580	0	0
6261	Local Travel & Subsistence	23,448	(2,591)	0	20,857	0	20,857	20,857	20,857	0	0
6263	Postage, Telex & Cablegrams	13,200	391	0	13,591	0	13,591	13,591	13,591	0	0
6264	Vehicle Spares & Service	8,000	(2,215)	0	5,785	0	5,785	5,785	5,740	45	45
6265	Other Transport, Travel & Postage	25,000	(6,004)	0	18,996	0	18,996	18,996	18,850	146	146
6271	Telephone Charges	12,000	3,900	0	15,900	0	15,900	15,900	15,895	5	5
6272	Electricity Charges	20,323	0	0	20,323	0	20,323	20,323	20,323	0	0
6273	Water Charges	7,300	0	0	7,300	0	7,300	7,300	7,300	0	0
6281	Security Services	12,000	(645)	0	11,355	0	11,355	11,355	11,355	0	0
6282	Equipment Maintenance	9,050	152	0	9,202	0	9,202	9,202	9,202	0	0
6283	Cleaning & Extermination Services	3,250	720	0	3,970	0	3,970	3,970	3,962	8	8
6284	Other	24,818	5,752	0	30,570	0	30,570	30,570	30,570	0	0
6291	National & Other Events	1,300	(998)	0	302	0	302	302	302	0	0
6293	Refreshment and Meals	8,495	498	0	8,993	0	8,993	8,993	8,993	0	0
6294	Other	49,140	(2)	0	49,138	0	49,138	49,138	49,138	0	0
6302	Training (including scholarships)	3,000	92	0	3,092	0	3,092	3,092	3,092	0	0
6322	Subsid & Cont to Intl Organisation	471,570	0	0	471,570	48,880	520,450	520,450	520,450	0	0
6331	Refunds of Revenues	50	0	0	50	0	50	50	0	50	50

MRS. A. WADDELL
HEAD OF BUDGET AGENCY

**AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS
PROGRAMME 042 - FOREIGN POLICY PROMOTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	2,351,760	(2,000)	0	2,349,760	0	2,349,760	2,349,761	2,348,941	820	820
6111	Administrative	38,319	1,376	0	39,695	0	39,695	39,695	39,695	0	0
6112	Senior Technical	2,102	(351)	0	1,751	0	1,751	1,751	1,751	0	0
6113	Other Technical & Craft Skilled	235,000	0	0	235,000	0	235,000	235,000	235,000	0	0
6114	Clerical & Office Support	140,464	(474)	0	139,990	0	139,990	139,990	139,990	0	0
6115	Semi-Skilled Operatives & Unskilled	98,528	0	0	98,528	0	98,528	98,528	98,528	0	0
6116	Contracted Employees	420,000	(21,001)	0	398,999	0	398,999	398,999	398,979	20	20
6117	Temporary Employees	3,628	2,686	0	6,314	0	6,314	6,314	6,314	0	0
6131	Other Direct Labour Costs	37,268	(557)	0	36,711	0	36,711	36,711	36,685	26	26
6133	Benefits & Allowances	304,930	18,315	0	323,245	0	323,245	323,245	323,245	0	0
6134	National Insurance	2,819	5	0	2,824	0	2,824	2,824	2,824	0	0
6223	Office Materials & Supplies	15,000	(1,897)	0	13,103	0	13,103	13,103	13,103	0	0
6224	Print & Non-Print Materials	13,811	(2,205)	0	11,606	0	11,606	11,606	11,601	5	5
6231	Fuel and Lubricants	35,000	(1,154)	0	33,846	0	33,846	33,846	33,846	0	0
6241	Rental of Buildings	603,302	1,413	0	604,715	0	604,715	604,715	604,715	0	0
6242	Maintenance of Buildings	56,406	(9,733)	0	46,673	0	46,673	46,673	46,673	0	0
6243	Janitorial & Cleaning Supplies	11,000	(2,149)	0	8,851	0	8,851	8,851	8,851	0	0
6255	Maintenance of Other Infrastructure	1,000	0	0	1,000	0	1,000	1,000	895	105	105
6261	Local Travel & Subsistence	32,370	8,752	0	41,122	0	41,122	41,122	41,122	0	0
6263	Postage, Telex & Cablegrams	17,180	525	0	17,705	0	17,705	17,705	17,705	0	0
6264	Vehicle Spares & Service	23,000	2,767	0	25,767	0	25,767	25,767	25,677	90	90
6271	Telephone Charges	52,263	0	0	52,263	0	52,263	52,263	52,263	0	0
6272	Electricity Charges	30,588	(1,518)	0	29,070	0	29,070	29,070	29,070	0	0
6273	Water Charges	11,442	(2,389)	0	9,053	0	9,053	9,053	9,053	0	0
6281	Security Services	40,000	5,769	0	45,769	0	45,769	45,769	45,769	0	0
6282	Equipment Maintenance	15,556	135	0	15,691	0	15,691	15,691	15,691	0	0
6283	Cleaning & Extermination Services	10,500	8,484	0	18,984	0	18,984	18,984	18,483	501	501
6284	Other	31,759	(4,282)	0	27,477	0	27,477	27,477	27,477	0	0
6291	National & Other Events	6,812	(493)	0	6,320	0	6,320	6,320	6,320	0	0
6293	Refreshment and Meals	6,612	(1,590)	0	5,022	0	5,022	5,022	5,022	0	0
6294	Other	52,000	(2,172)	0	49,828	0	49,828	49,828	49,825	3	3
6302	Training (including scholarships)	1,534	(262)	0	1,272	0	1,272	1,272	1,272	0	0
6311	Rates and Taxes	1,067	0	0	1,067	0	1,067	1,067	1,067	0	0
6331	Refunds of Revenues	500	0	0	500	0	500	500	430	70	70

MRS. A. WADDELL
HEAD OF BUDGET AGENCY

AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS
PROGRAMME 043 - DEVELOPMENT OF FOREIGN TRADE POLICY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	39,450	(1)	0	39,449	0	39,449	39,449	39,449	0	0
6111	Administrative	3,225	2,231	0	5,456	0	5,456	5,456	5,456	0	0
6112	Senior Technical	3,941	(895)	0	3,046	0	3,046	3,046	3,046	0	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	14,601	(1,438)	0	13,163	0	13,163	13,163	13,163	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	714	92	0	806	0	806	806	806	0	0
6134	National Insurance	464	9	0	473	0	473	473	473	0	0
6223	Office Materials & Supplies	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6224	Print & Non-Print Materials	1,620	0	0	1,620	0	1,620	1,620	1,620	0	0
6231	Fuel and Lubricants	725	0	0	725	0	725	725	725	0	0
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	0	0	0	0	0	0	0	0	0	0
6243	Janitorial & Cleaning Supplies	720	150	0	870	0	870	870	870	0	0
6261	Local Travel & Subsistence	1,860	245	0	2,105	0	2,105	2,105	2,105	0	0
6263	Postage, Telex & Cablegrams	150	(50)	0	100	0	100	100	100	0	0
6264	Vehicle Spares & Services	800	50	0	850	0	850	850	850	0	0
6271	Telephone Charges	2,000	(665)	0	1,335	0	1,335	1,335	1,335	0	0
6272	Electricity Charges	0	0	0	0	0	0	0	0	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	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6283	Cleaning & Extermination Services	600	(150)	0	450	0	450	450	450	0	0
6293	Refreshment and Meals	3,000	320	0	3,320	0	3,320	3,320	3,320	0	0
6294	Other	1,330	100	0	1,430	0	1,430	1,430	1,430	0	0
6322	Subsid & Cont to Intl Organisation	0	0	0	0	0	0	0	0	0	0

MRS. A. WADDELL
HEAD OF BUDGET AGENCY

**AGENCY 07 - PARLIAMENT OFFICE
PROGRAMME 071 - NATIONAL ASSEMBLY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	988,754	(1)	0	988,753	0	988,753	942,986	942,678	46,075	308
6111	Administrative	13,440	410	0	13,850	0	13,850	13,850	13,850	0	0
6112	Senior Technical	1,766	156	0	1,922	0	1,922	1,922	1,922	0	0
6113	Other Technical & Craft Skilled	763	38	0	801	0	801	801	801	0	0
6114	Clerical & Office Support	6,528	323	0	6,851	0	6,851	6,851	6,851	0	0
6115	Semi-Skilled Operatives & Unskilled	4,752	(116)	0	4,636	0	4,636	4,636	4,636	0	0
6116	Contracted Employees	113,688	275	0	113,963	0	113,963	113,963	113,949	14	14
6131	Other Direct Labour Costs	8,128	(223)	0	7,905	0	7,905	7,905	7,905	0	0
6133	Benefits & Allowances	3,581	(579)	0	3,002	0	3,002	3,002	3,002	0	0
6134	National Insurance	2,540	(285)	0	2,255	0	2,255	2,255	2,255	0	0
6221	Drugs & Medical Supplies	300	0	0	300	0	300	300	300	0	0
6222	Field Materials & Supplies	200	0	0	200	0	200	200	198	2	2
6223	Office Materials & Supplies	20,820	1,357	0	22,177	0	22,177	22,177	22,176	1	1
6224	Print & Non-Print Materials	4,000	(1,238)	0	2,762	0	2,762	2,762	2,762	0	0
6231	Fuel and Lubricants	5,000	90	0	5,090	0	5,090	5,090	5,090	0	0
6242	Maintenance of Buildings	9,100	(852)	0	8,248	0	8,248	8,248	8,246	2	2
6243	Janitorial & Cleaning Supplies	4,429	1,655	0	6,084	0	6,084	6,084	6,083	1	1
6255	Maintenance of Other Infrastructure	4,008	730	0	4,738	0	4,738	4,738	4,737	1	1
6261	Local Travel & Subsistence	6,600	(1,780)	0	4,820	0	4,820	4,820	4,694	126	126
6263	Postage, Telex & Cablegrams	70	(40)	0	30	0	30	30	25	5	5
6264	Vehicle Spares & Service	6,900	(1,200)	0	5,700	0	5,700	5,700	5,698	2	2
6265	Other Transport, Travel & Postage	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	3,500	1,260	0	4,760	0	4,760	4,760	4,760	0	0
6272	Electricity Charges	21,700	0	0	21,700	0	21,700	21,700	21,700	0	0
6273	Water Charges	1,344	0	0	1,344	0	1,344	1,344	1,344	0	0
6282	Equipment Maintenance	10,000	918	0	10,918	0	10,918	10,918	10,897	21	21
6283	Cleaning & Extermination Services	4,800	200	0	5,000	0	5,000	5,000	4,994	6	6
6284	Other	28,263	(424)	0	27,839	0	27,839	27,839	27,758	81	81
6292	Dietary	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	37,806	0	0	37,806	0	37,806	37,806	37,782	24	24
6294	Other	500	(500)	0	0	0	0	0	0	0	0
6302	Training (including scholarships)	1,500	(700)	0	800	0	800	800	785	15	15
6321	Subsid & Cont to Local Organisation	652,307	0	0	652,307	0	652,307	606,540	606,533	45,774	7
6322	Subsid & Cont to Intl Organisation	10,421	524	0	10,945	0	10,945	10,945	10,945	0	0

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 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	50,407	0	0	50,407	0	50,407	50,407	50,195	212	212
6111	Administrative	10,995	321	0	11,316	0	11,316	11,316	11,316	0	0
6113	Other Technical & Craft Skilled	2,861	(421)	0	2,440	0	2,440	2,440	2,440	0	0
6114	Clerical & Office Support	2,681	134	0	2,815	0	2,815	2,815	2,815	0	0
6115	Semi-Skilled Operatives & Unskilled	1,083	87	0	1,170	0	1,170	1,170	1,170	0	0
6116	Contracted Employees	10,850	0	0	10,850	0	10,850	10,850	10,850	0	0
6131	Other Direct Labour Costs	1,045	0	0	1,045	0	1,045	1,045	1,045	0	0
6133	Benefits & Allowances	1,856	(71)	0	1,785	0	1,785	1,785	1,785	0	0
6134	National Insurance	1,352	(50)	0	1,302	0	1,302	1,302	1,302	0	0
6221	Drugs & Medical Supplies	30	0	0	30	0	30	30	30	0	0
6223	Office Materials & Supplies	1,890	0	0	1,890	0	1,890	1,890	1,889	1	1
6224	Print & Non-Print Materials	540	0	0	540	0	540	540	538	2	2
6231	Fuel and Lubricants	700	200	0	900	0	900	900	850	50	50
6242	Maintenance of Buildings	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6243	Janitorial & Cleaning Supplies	519	0	0	519	0	519	519	518	1	1
6261	Local Travel & Subsistence	700	(210)	0	490	0	490	490	488	2	2
6263	Postage, Telex & Cablegrams	47	0	0	47	0	47	47	47	0	0
6264	Vehicle Spares & Service	620	252	0	872	0	872	872	870	2	2
6271	Telephone Charges	1,215	0	0	1,215	0	1,215	1,215	1,215	0	0
6272	Electricity Charges	3,130	152	0	3,282	0	3,282	3,282	3,282	0	0
6281	Security Services	922	(142)	0	780	0	780	780	754	26	26
6282	Equipment Maintenance	858	(175)	0	683	0	683	683	677	6	6
6283	Cleaning & Extermination Services	695	(77)	0	618	0	618	618	572	46	46
6284	Other	630	0	0	630	0	630	630	628	2	2
6293	Refreshment and Meals	2,000	0	0	2,000	0	2,000	2,000	1,960	40	40
6294	Other	138	0	0	138	0	138	138	104	34	34
6302	Training (including scholarships)	50	0	0	50	0	50	50	50	0	0

MR. J. JAISINGH
HEAD OF BUDGET AGENCY

AGENCY 10 - TEACHING SERVICE COMMISSION
PROGRAMME 101 - TEACHING SERVICE COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	73,776	0	0	73,776	0	73,776	72,727	70,415	3,361	2,312
6111	Administrative	7,782	114	0	7,896	0	7,896	7,896	7,896	0	0
6113	Other Technical & Craft Skilled	2,857	143	0	3,000	0	3,000	2,999	2,999	1	0
6114	Clerical & Office Support	5,102	(899)	0	4,203	0	4,203	4,203	4,182	21	21
6115	Semi-Skilled Operatives & Unskilled	1,219	584	0	1,803	0	1,803	1,803	1,803	0	0
6116	Contracted Employees	26,748	0	0	26,748	0	26,748	26,748	26,748	0	0
6131	Other Direct Labour Costs	1	45	0	46	0	46	46	46	0	0
6133	Benefits & Allowances	1,575	24	0	1,599	0	1,599	1,599	1,599	0	0
6134	National Insurance	1,444	(11)	0	1,433	0	1,433	1,291	1,288	145	3
6221	Drugs & Medical Supplies	90	0	0	90	0	90	90	90	0	0
6222	Field Materials & Supplies	270	0	0	270	0	270	270	148	122	122
6223	Office Materials & Supplies	2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
6224	Print & Non-Print Materials	610	0	0	610	0	610	610	609	1	1
6231	Fuel and Lubricants	1,350	0	0	1,350	0	1,350	1,350	1,303	47	47
6242	Maintenance of Buildings	2,300	200	0	2,500	0	2,500	2,500	2,500	0	0
6243	Janitorial & Cleaning Supplies	540	0	0	540	0	540	540	540	0	0
6255	Maintenance of Other Infrastructure	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6261	Local Travel & Subsistence	2,500	(208)	0	2,292	0	2,292	2,292	801	1,491	1,491
6263	Postage, Telex & Cablegrams	30	0	0	30	0	30	30	14	16	16
6264	Vehicle Spares & Service	800	0	0	800	0	800	800	722	78	78
6271	Telephone Charges	1,425	8	0	1,433	0	1,433	1,433	1,433	0	0
6272	Electricity Charges	100	0	0	100	0	100	100	100	0	0
6273	Water Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6281	Security Services	3,528	0	0	3,528	0	3,528	2,660	2,463	1,065	197
6282	Equipment Maintenance	1,600	0	0	1,600	0	1,600	1,600	1,598	2	2
6283	Cleaning & Extermination Services	185	0	0	185	0	185	185	163	22	22
6284	Other	2,530	0	0	2,530	0	2,530	2,530	2,358	172	172
6291	National & Other Events	60	0	0	60	0	60	60	0	60	60
6293	Refreshment and Meals	3,110	0	0	3,110	0	3,110	3,110	3,083	27	27
6294	Other	500	0	0	500	0	500	500	499	1	1
6302	Training (including scholarships)	320	0	0	320	0	320	282	230	90	52

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 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	1,587,846	(1)	0	1,587,845	0	1,587,845	1,585,845	1,578,612	9,233	7,233
6111	Administrative	15,737	1,206	0	16,943	0	16,943	16,943	16,943	0	0
6112	Senior Technical	18,037	(1,108)	0	16,929	0	16,929	16,929	16,929	0	0
6113	Other Technical & Craft Skilled	24,358	811	0	25,169	0	25,169	25,169	25,169	0	0
6114	Clerical & Office Support	222,572	0	0	222,572	0	222,572	222,572	222,572	0	0
6115	Semi-Skilled Operatives & Unskilled	30,058	126	0	30,184	0	30,184	30,184	30,184	0	0
6116	Contracted Employees	252,702	0	0	252,702	0	252,702	252,702	252,682	20	20
6131	Other Direct Labour Costs	7,528	621	0	8,149	0	8,149	8,149	8,099	50	50
6133	Benefits & Allowances	25,400	(2,818)	0	22,582	0	22,582	22,582	22,582	0	0
6134	National Insurance	24,750	1,161	0	25,911	0	25,911	25,911	25,911	0	0
6221	Drugs & Medical Supplies	1,306	(1,000)	0	306	0	306	306	0	306	306
6222	Field Materials & Supplies	4,937	40,000	0	44,937	0	44,937	44,937	44,758	179	179
6223	Office Materials & Supplies	31,628	20,000	0	51,628	0	51,628	51,628	51,528	100	100
6224	Print & Non-Print Materials	19,720	(10,000)	0	9,720	0	9,720	9,720	9,699	21	21
6231	Fuel and Lubricants	31,000	(3,000)	0	28,000	0	28,000	26,000	25,853	2,147	147
6241	Rental of Buildings	52,573	(2,751)	0	49,822	0	49,822	49,822	49,822	0	0
6242	Maintenance of Buildings	16,850	(1,000)	0	15,850	0	15,850	15,850	15,465	385	385
6243	Janitorial & Cleaning Supplies	3,464	(2,500)	0	964	0	964	964	665	299	299
6255	Maintenance of Other Infrastructure	12,000	(7,700)	0	4,300	0	4,300	4,300	4,170	130	130
6261	Local Travel & Subsistence	49,294	5,300	0	54,594	0	54,594	54,594	54,549	45	45
6263	Postage, Telex & Cablegrams	1,833	(1,249)	0	584	0	584	584	444	140	140
6264	Vehicle Spares & Service	17,604	8,000	0	25,604	0	25,604	25,604	25,604	0	0
6265	Other Transport, Travel & Postage	67,899	37,200	0	105,099	0	105,099	105,099	105,047	52	52
6271	Telephone Charges	14,607	(1,000)	0	13,607	0	13,607	13,607	12,899	708	708
6272	Electricity Charges	32,000	(1,500)	0	30,500	0	30,500	30,500	28,691	1,809	1,809
6273	Water Charges	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6281	Security Services	169,908	(32,300)	0	137,608	0	137,608	137,608	137,589	19	19
6282	Equipment Maintenance	13,431	(6,000)	0	7,431	0	7,431	7,431	7,293	138	138
6283	Cleaning & Extermination Services	7,000	(1,300)	0	5,700	0	5,700	5,700	5,397	303	303
6284	Other	168,009	0	0	168,009	0	168,009	168,009	167,929	80	80
6293	Refreshment and Meals	10,177	0	0	10,177	0	10,177	10,177	10,095	82	82
6294	Other	208,066	(72,500)	0	135,566	0	135,566	135,566	133,347	2,219	2,219
6302	Training (including scholarships)	24,398	33,300	0	57,698	0	57,698	57,698	57,697	1	1

MR. K. LOWENFIELD
HEAD OF BUDGET AGENCY

**AGENCY 11 - GUYANA ELECTIONS COMMISSION
PROGRAMME 112 - ELECTIONS ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	1,596,356	0	0	1,596,356	0	1,596,356	0	0	1,596,356	0
6221	Drugs & Medical Supplies	607	0	0	607	0	607	0	0	607	0
6222	Field Materials & Supplies	30,165	0	0	30,165	0	30,165	0	0	30,165	0
6223	Office Materials & Supplies	53,174	0	0	53,174	0	53,174	0	0	53,174	0
6224	Print & Non-Print Materials	113,219	0	0	113,219	0	113,219	0	0	113,219	0
6231	Fuel and Lubricants	48,091	0	0	48,091	0	48,091	0	0	48,091	0
6241	Rental of Buildings	6,970	0	0	6,970	0	6,970	0	0	6,970	0
6243	Janitorial & Cleaning Supplies	1,168	0	0	1,168	0	1,168	0	0	1,168	0
6261	Local Travel & Subsistence	75,000	0	0	75,000	0	75,000	0	0	75,000	0
6263	Postage, Telex & Cablegrams	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	0	0	0	0	0	0	0	0	0	0
6265	Other Transport, Travel & Postage	46,188	0	0	46,188	0	46,188	0	0	46,188	0
6271	Telephone Charges	8,598	0	0	8,598	0	8,598	0	0	8,598	0
6272	Electricity Charges	747	0	0	747	0	747	0	0	747	0
6273	Water Charges	0	0	0	0	0	0	0	0	0	0
6281	Security Services	64,840	0	0	64,840	0	64,840	0	0	64,840	0
6282	Equipment Maintenance	2,710	0	0	2,710	0	2,710	0	0	2,710	0
6283	Cleaning & Extermination Services	3,070	0	0	3,070	0	3,070	0	0	3,070	0
6284	Other	105,000	0	0	105,000	0	105,000	0	0	105,000	0
6293	Refreshment and Meals	56,619	0	0	56,619	0	56,619	0	0	56,619	0
6294	Other	883,190	0	0	883,190	0	883,190	0	0	883,190	0
6302	Training (including scholarships)	97,000	0	0	97,000	0	97,000	0	0	97,000	0

MR. K. LOWENFIELD
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 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	108,368	(3,660)	0	104,708	0	104,708	104,708	103,836	872	872
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skilled	0	757	0	757	0	757	757	757	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	44,998	(1,296)	0	43,702	0	43,702	43,702	43,702	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	38	66	0	104	0	104	104	104	0	0
6134	National Insurance	0	63	0	63	0	63	63	63	0	0
6221	Drugs & Medical Supplies	120	0	0	120	0	120	120	120	0	0
6222	Field Materials & Supplies	185	0	0	185	0	185	185	185	0	0
6223	Office Materials & Supplies	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6224	Print & Non-Print Materials	1,500	1,133	0	2,633	0	2,633	2,633	2,613	20	20
6231	Fuel and Lubricants	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	500	0	0	500	0	500	500	500	0	0
6243	Janitorial & Cleaning Supplies	220	0	0	220	0	220	220	220	0	0
6261	Local Travel & Subsistence	7,200	(720)	0	6,480	0	6,480	6,480	6,480	0	0
6263	Postage, Telex & Cablegrams	10	0	0	10	0	10	10	10	0	0
6264	Vehicle Spares & Service	2,500	1,140	0	3,640	0	3,640	3,640	3,640	0	0
6265	Other Transport, Travel & Postage	22,481	(3,030)	0	19,451	0	19,451	19,451	19,450	1	1
6271	Telephone Charges	3,890	0	0	3,890	0	3,890	3,890	3,465	425	425
6272	Electricity Charges	826	0	0	826	0	826	826	826	0	0
6281	Security Services	13,140	(2,073)	0	11,067	0	11,067	11,067	10,641	426	426
6282	Equipment Maintenance	700	300	0	1,000	0	1,000	1,000	1,000	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	150	0	0	150	0	150	150	150	0	0

MR. E. Mc GARRELL
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 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	47,538	3,599	0	51,137	0	51,137	51,137	49,676	1,461	1,461
6111	Administrative	5,266	0	0	5,266	0	5,266	5,266	5,266	0	0
6113	Other Technical & Craft Skilled	771	0	0	771	0	771	771	771	0	0
6114	Clerical & Office Support	2,673	611	0	3,284	0	3,284	3,284	3,284	0	0
6115	Semi-Skilled Operatives & Unskilled	1,174	(140)	0	1,034	0	1,034	1,034	1,034	0	0
6116	Contracted Employees	11,479	(103)	0	11,376	0	11,376	11,376	11,376	0	0
6131	Other Direct Labour Costs	96	64	0	160	0	160	160	160	0	0
6133	Benefits & Allowances	812	(8)	0	804	0	804	804	804	0	0
6134	National Insurance	872	0	0	872	0	872	872	872	0	0
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	60	0	0
6222	Field Materials & Supplies	55	0	0	55	0	55	55	55	0	0
6223	Office Materials & Supplies	770	0	0	770	0	770	770	770	0	0
6224	Print & Non-Print Materials	500	0	0	500	0	500	500	500	0	0
6231	Fuel and Lubricants	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6242	Maintenance of Buildings	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6243	Janitorial & Cleaning Supplies	250	0	0	250	0	250	250	250	0	0
6255	Maintenance of Other Infrastructure	500	0	0	500	0	500	500	500	0	0
6261	Local Travel & Subsistence	250	0	0	250	0	250	250	250	0	0
6263	Postage, Telex & Cablegrams	10	0	0	10	0	10	10	10	0	0
6264	Vehicle Spares & Service	1,500	220	0	1,720	0	1,720	1,720	1,720	0	0
6271	Telephone Charges	1,540	500	0	2,040	0	2,040	2,040	2,040	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	6,300	2,455	0	8,755	0	8,755	8,755	7,304	1,451	1,451
6282	Equipment Maintenance	1,090	0	0	1,090	0	1,090	1,090	1,090	0	0
6283	Cleaning & Extermination Services	250	0	0	250	0	250	250	249	1	1
6284	Other	700	0	0	700	0	700	700	700	0	0
6291	National & Other Events	500	0	0	500	0	500	500	492	8	8
6293	Refreshment and Meals	300	0	0	300	0	300	300	300	0	0
6294	Other	120	0	0	120	0	120	120	119	1	1

MR. E. Mc GARRELL
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 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	177,392	62	0	177,454	0	177,454	177,454	177,301	153	153
6111	Administrative	19,732	(505)	0	19,227	0	19,227	19,227	19,227	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	11,463	55	0	11,518	0	11,518	11,518	11,518	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	2,477	502	0	2,979	0	2,979	2,979	2,979	0	0
6134	National Insurance	1,508	(65)	0	1,443	0	1,443	1,443	1,443	0	0
6211	Expenses Specific to Agency	95,964	0	0	95,964	0	95,964	95,964	95,964	0	0
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6222	Field Materials & Supplies	60	0	0	60	0	60	60	60	0	0
6223	Office Materials & Supplies	400	0	0	400	0	400	400	400	0	0
6224	Print & Non-Print Materials	2,921	0	0	2,921	0	2,921	2,921	2,921	0	0
6231	Fuel and Lubricants	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6241	Rental of Buildings	225	75	0	300	0	300	300	300	0	0
6243	Janitorial & Cleaning Supplies	260	0	0	260	0	260	260	259	1	1
6261	Local Travel & Subsistence	500	0	0	500	0	500	500	500	0	0
6263	Postage, Telex & Cablegrams	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Service	250	0	0	250	0	250	250	250	0	0
6265	Other Transport, Travel & Postage	100	0	0	100	0	100	100	100	0	0
6271	Telephone Charges	1,450	0	0	1,450	0	1,450	1,450	1,449	1	1
6281	Security Services	4,380	(600)	0	3,780	0	3,780	3,780	3,774	6	6
6282	Equipment Maintenance	500	0	0	500	0	500	500	500	0	0
6283	Cleaning & Extermination Services	30	0	0	30	0	30	30	30	0	0
6284	Other	14,927	600	0	15,527	0	15,527	15,527	15,527	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	600	0	0
6302	Training (including scholarships)	12,500	0	0	12,500	0	12,500	12,500	12,458	42	42
6312	Subven to Local Authority	5,000	0	0	5,000	0	5,000	5,000	4,897	103	103
6322	Subsid & Cont to Intl Organisation	500	0	0	500	0	500	500	500	0	0

MR. E. Mc GARRELL
HEAD OF BUDGET AGENCY

AGENCY 14 - PUBLIC SERVICE MINISTRY
PROGRAMME 141 - PUBLIC SERVICE MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	818,169	1	0	818,170	215,520	1,033,690	1,033,691	1,032,757	933	934
6111	Administrative	2,109	106	0	2,215	0	2,215	2,215	2,215	0	0
6112	Senior Technical	1,557	78	0	1,635	0	1,635	1,635	1,635	0	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	3,907	83	0	3,990	0	3,990	3,990	3,990	0	0
6115	Semi-Skilled Operatives & Unskilled	1,120	0	0	1,120	0	1,120	1,120	1,120	0	0
6116	Contracted Employees	70,156	0	0	70,156	0	70,156	70,156	70,153	3	3
6117	Temporary Employees	1,737	(399)	0	1,338	0	1,338	1,338	1,338	0	0
6131	Other Direct Labour Costs	471	120	0	591	0	591	591	591	0	0
6133	Benefits & Allowances	893	13	0	906	0	906	906	906	0	0
6134	National Insurance	730	0	0	730	0	730	730	730	0	0
6221	Drugs & Medical Supplies	67	0	0	67	0	67	67	67	0	0
6223	Office Materials & Supplies	2,100	0	0	2,100	0	2,100	2,100	2,099	1	1
6224	Print & Non-Print Materials	693	142	0	835	0	835	835	834	1	1
6231	Fuel and Lubricants	8,000	(1,983)	0	6,018	0	6,018	6,018	5,974	44	44
6242	Maintenance of Buildings	800	0	0	800	0	800	800	798	2	2
6243	Janitorial & Cleaning Supplies	1,035	0	0	1,035	0	1,035	1,035	1,034	1	1
6255	Maintenance of Other Infrastructure	200	160	0	360	0	360	360	360	0	0
6261	Local Travel & Subsistence	4,900	0	0	4,900	0	4,900	4,900	4,889	11	11
6263	Postage, Telex & Cablegrams	200	(128)	0	72	0	72	72	72	0	0
6264	Vehicle Spares & Service	3,900	305	0	4,205	0	4,205	4,205	4,203	2	2
6271	Telephone Charges	3,026	0	0	3,026	0	3,026	3,026	3,003	23	23
6272	Electricity Charges	5,400	0	0	5,400	0	5,400	5,400	5,359	41	41
6273	Water Charges	1,976	14	0	1,990	0	1,990	1,990	1,989	1	1
6281	Security Services	16,498	1,806	0	18,304	0	18,304	18,304	18,304	0	0
6282	Equipment Maintenance	1,700	0	0	1,700	0	1,700	1,700	1,676	24	24
6283	Cleaning & Extermination Services	393	0	0	393	0	393	393	365	28	28
6284	Other	1,500	(174)	0	1,326	0	1,326	1,326	1,326	0	0
6291	National & Other Events	475	(142)	0	333	0	333	333	321	12	12
6293	Refreshment and Meals	830	0	0	830	0	830	830	829	1	1
6294	Other	3,028	0	0	3,028	0	3,028	3,028	3,028	0	0
6302	Training (including scholarships)	671,432	0	0	671,432	215,520	886,952	886,952	886,951	1	1
6322	Subsid & Cont to Intl Organisation	7,336	0	0	7,336	0	7,336	7,336	6,598	738	738

MR. R. BROTHERSON
HEAD OF BUDGET AGENCY

**AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS
PROGRAMME 161 – AMERINDIAN DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	411,941	0	0	411,941	23,800	435,741	435,651	434,660	1,081	991
6111	Administrative	8,079	(1,044)	0	7,035	0	7,035	7,035	7,035	0	0
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skilled	863	0	0	863	0	863	863	863	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	5,709	0	0	5,709	0	5,709	5,709	5,709	0	0
6116	Contracted Employees	99,000	897	0	99,897	0	99,897	99,897	99,836	61	61
6131	Other Direct Labour Costs	15	119	0	134	0	134	134	134	0	0
6133	Benefits & Allowances	1,248	28	0	1,276	0	1,276	1,276	1,276	0	0
6134	National Insurance	1,167	0	0	1,167	0	1,167	1,077	1,077	90	0
6221	Drugs & Medical Supplies	200	0	0	200	0	200	200	181	19	19
6222	Field Materials & Supplies	200	0	0	200	0	200	200	192	8	8
6223	Office Materials & Supplies	2,600	(300)	0	2,300	0	2,300	2,300	2,297	3	3
6224	Print & Non-Print Materials	1,450	0	0	1,450	0	1,450	1,450	1,439	11	11
6231	Fuel and Lubricants	17,756	400	0	18,156	0	18,156	18,156	18,148	8	8
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	5,520	0	0	5,520	0	5,520	5,520	5,489	31	31
6243	Janitorial & Cleaning Supplies	2,450	(150)	0	2,300	0	2,300	2,300	2,291	9	9
6255	Maintenance of Other Infrastructure	2,100	(400)	0	1,700	0	1,700	1,700	1,688	12	12
6261	Local Travel & Subsistence	8,500	0	0	8,500	0	8,500	8,500	8,415	85	85
6263	Postage, Telex & Cablegrams	35	(35)	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	14,500	0	0	14,500	0	14,500	14,500	14,497	3	3
6265	Other Transport, Travel & Postage	38,000	0	0	38,000	0	38,000	38,000	37,979	21	21
6271	Telephone Charges	4,200	600	0	4,800	0	4,800	4,800	4,795	5	5
6272	Electricity Charges	10,000	(2,450)	0	7,550	0	7,550	7,550	7,547	3	3
6273	Water Charges	3,096	0	0	3,096	0	3,096	3,096	3,096	0	0
6281	Security Services	17,500	0	0	17,500	8,800	26,300	26,300	25,782	518	518
6282	Equipment Maintenance	2,500	400	0	2,900	0	2,900	2,900	2,846	54	54
6283	Cleaning & Extermination Services	2,400	400	0	2,800	0	2,800	2,800	2,777	23	23
6284	Other	5,923	600	0	6,523	0	6,523	6,523	6,517	6	6
6291	National & Other Events	33,500	0	0	33,500	0	33,500	33,500	33,478	22	22
6292	Dietary	30,500	0	0	30,500	5,000	35,500	35,500	35,465	35	35
6293	Refreshment and Meals	2,000	350	0	2,350	0	2,350	2,350	2,299	51	51
6294	Other	2,200	(27)	0	2,173	0	2,173	2,173	2,172	1	1
6302	Training (including scholarships)	75,788	885	0	76,673	10,000	86,673	86,673	86,672	1	1
6321	Subsid & Cont to Local Organisation	12,942	(273)	0	12,669	0	12,669	12,669	12,668	1	1

MR. V. WELCH
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 211 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	9,755,009	4,601	0	9,759,610	479,458	10,239,068	10,239,068	10,238,675	393	393
6111	Administrative	13,515	(190)	0	13,325	0	13,325	13,325	13,325	0	0
6112	Senior Technical	5,460	267	0	5,727	0	5,727	5,727	5,727	0	0
6113	Other Technical & Craft Skilled	8,292	(643)	0	7,649	0	7,649	7,649	7,649	0	0
6114	Clerical & Office Support	7,630	(165)	0	7,465	0	7,465	7,465	7,462	3	3
6115	Semi-Skilled Operatives & Unskilled	2,172	134	0	2,306	0	2,306	2,306	2,306	0	0
6116	Contracted Employees	302,101	1,551	0	303,652	0	303,652	303,652	303,512	140	140
6117	Temporary Employees	11,052	(468)	0	10,584	0	10,584	10,584	10,401	183	183
6131	Other Direct Labour Costs	326	(62)	0	264	0	264	264	264	0	0
6133	Benefits & Allowances	3,333	(358)	0	2,975	0	2,975	2,975	2,975	0	0
6134	National Insurance	2,894	(65)	0	2,829	0	2,829	2,829	2,829	0	0
6221	Drugs & Medical Supplies	140	0	0	140	0	140	140	140	0	0
6222	Field Materials & Supplies	210	0	0	210	0	210	210	210	0	0
6223	Office Materials & Supplies	3,800	(1,616)	0	2,184	0	2,184	2,184	2,184	0	0
6224	Print & Non-Print Materials	5,600	0	0	5,600	0	5,600	5,600	5,600	0	0
6231	Fuel and Lubricants	7,500	0	0	7,500	0	7,500	7,500	7,481	19	19
6242	Maintenance of Buildings	8,000	0	0	8,000	0	8,000	8,000	7,988	12	12
6243	Janitorial & Cleaning Supplies	1,659	0	0	1,659	0	1,659	1,659	1,659	0	0
6255	Maintenance of Other Infrastructure	4,785	0	0	4,785	0	4,785	4,785	4,785	0	0
6261	Local Travel & Subsistence	8,800	0	0	8,800	0	8,800	8,800	8,800	0	0
6263	Postage, Telex & Cablegrams	30	0	0	30	0	30	30	30	0	0
6264	Vehicle Spares & Service	5,100	0	0	5,100	0	5,100	5,100	5,100	0	0
6265	Other Transport, Travel & Postage	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6271	Telephone Charges	4,100	600	0	4,700	0	4,700	4,700	4,700	0	0
6272	Electricity Charges	15,000	4,000	0	19,000	0	19,000	19,000	19,000	0	0
6273	Water Charges	1,694	0	0	1,694	0	1,694	1,694	1,694	0	0
6281	Security Services	14,438	1,616	0	16,054	0	16,054	16,054	16,054	0	0
6282	Equipment Maintenance	4,070	0	0	4,070	0	4,070	4,070	4,034	36	36
6283	Cleaning & Extermination Services	3,675	0	0	3,675	0	3,675	3,675	3,675	0	0
6284	Other	4,959	0	0	4,959	0	4,959	4,959	4,959	0	0
6291	National & Other Events	1,050	0	0	1,050	0	1,050	1,050	1,050	0	0
6293	Refreshment and Meals	4,200	0	0	4,200	0	4,200	4,200	4,200	0	0
6294	Other	12,500	0	0	12,500	0	12,500	12,500	12,500	0	0
6302	Training (including scholarships)	540	0	0	540	0	540	540	540	0	0
6321	Subsid & Cont to Local Organisation	9,221,722	0	0	9,221,722	479,458	9,701,180	9,701,180	9,701,180	0	0
6322	Subsid & Cont to Intl Organisation	61,162	0	0	61,162	0	61,162	61,162	61,162	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 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	123,312	(1)	0	123,311	0	123,311	123,311	123,245	66	66
6111	Administrative	3,132	150	0	3,282	0	3,282	3,282	3,282	0	0
6112	Senior Technical	3,864	188	0	4,052	0	4,052	4,052	4,052	0	0
6113	Other Technical & Craft Skilled	924	(848)	0	76	0	76	76	76	0	0
6114	Clerical & Office Support	2,016	108	0	2,124	0	2,124	2,124	2,124	0	0
6115	Semi-Skilled Operatives & Unskilled	4,788	28	0	4,816	0	4,816	4,816	4,816	0	0
6116	Contracted Employees	44,599	527	0	45,126	0	45,126	45,126	45,079	47	47
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	180	0	0	180	0	180	180	180	0	0
6133	Benefits & Allowances	1,930	(70)	0	1,860	0	1,860	1,860	1,860	0	0
6134	National Insurance	1,100	(84)	0	1,016	0	1,016	1,016	1,016	0	0
6221	Drugs & Medical Supplies	45	0	0	45	0	45	45	45	0	0
6222	Field Materials & Supplies	1,680	0	0	1,680	0	1,680	1,680	1,680	0	0
6223	Office Materials & Supplies	938	0	0	938	0	938	938	938	0	0
6224	Print & Non-Print Materials	600	0	0	600	0	600	600	600	0	0
6231	Fuel and Lubricants	6,100	(500)	0	5,600	0	5,600	5,600	5,600	0	0
6242	Maintenance of Buildings	2,998	0	0	2,998	0	2,998	2,998	2,997	1	1
6243	Janitorial & Cleaning Supplies	160	118	0	278	0	278	278	278	0	0
6251	Maintenance of Roads	0	0	0	0	0	0	0	0	0	0
6252	Maintenance of Bridges	1,500	(1,460)	0	40	0	40	40	40	0	0
6253	Maintenance of Drainage & Irrigation Works	0	42	0	42	0	42	42	42	0	0
6261	Local Travel & Subsistence	4,709	0	0	4,709	0	4,709	4,709	4,709	0	0
6263	Postage, Telex & Cablegrams	42	0	0	42	0	42	42	35	7	7
6264	Vehicle Spares & Service	2,893	400	0	3,293	0	3,293	3,293	3,293	0	0
6265	Other Transport, Travel & Postage	200	0	0	200	0	200	200	200	0	0
6271	Telephone Charges	772	0	0	772	0	772	772	772	0	0
6272	Electricity Charges	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
6273	Water Charges	200	0	0	200	0	200	200	200	0	0
6281	Security Services	7,940	1,400	0	9,340	0	9,340	9,340	9,340	0	0
6282	Equipment Maintenance	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6283	Cleaning & Extermination Services	690	0	0	690	0	690	690	690	0	0
6284	Other	490	0	0	490	0	490	490	490	0	0
6291	National & Other Events	3,900	0	0	3,900	0	3,900	3,900	3,900	0	0
6293	Refreshment and Meals	950	0	0	950	0	950	950	949	1	1
6294	Other	1,072	0	0	1,072	0	1,072	1,072	1,072	0	0

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 213 - FISHERIES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
6302	Training (including scholarships)	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6311	Rates and Taxes	0	0	0	0	0	0	0	0	0	0
6322	Subsid & Cont to Intl Organisation	14,000	0	0	14,000	0	14,000	14,000	13,990	10	10

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 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	438,337	(4,600)	0	433,737	0	433,737	431,720	431,518	2,219	202
6112	Senior Technical	7,356	522	0	7,878	0	7,878	7,878	7,878	0	0
6113	Other Technical & Craft Skilled	11,268	0	0	11,268	0	11,268	10,896	10,878	390	18
6114	Clerical & Office Support	1,908	108	0	2,016	0	2,016	2,016	2,016	0	0
6115	Semi-Skilled Operatives & Unskilled	1,092	78	0	1,170	0	1,170	1,170	1,170	0	0
6116	Contracted Employees	57,176	(855)	0	56,321	0	56,321	54,923	54,921	1,400	2
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	2,345	77	0	2,422	0	2,422	2,422	2,422	0	0
6133	Benefits & Allowances	1,972	0	0	1,972	0	1,972	1,725	1,725	247	0
6134	National Insurance	1,700	70	0	1,770	0	1,770	1,770	1,770	0	0
6221	Drugs & Medical Supplies	1,200	(186)	0	1,014	0	1,014	1,014	1,014	0	0
6222	Field Materials & Supplies	30,000	5,000	0	35,000	0	35,000	35,000	34,999	1	1
6223	Office Materials & Supplies	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6224	Print & Non-Print Materials	6,800	0	0	6,800	0	6,800	6,800	6,800	0	0
6231	Fuel and Lubricants	17,800	(200)	0	17,600	0	17,600	17,600	17,596	4	4
6242	Maintenance of Buildings	9,285	0	0	9,285	0	9,285	9,285	9,167	118	118
6243	Janitorial & Cleaning Supplies	3,100	(480)	0	2,620	0	2,620	2,620	2,620	0	0
6255	Maintenance of Other Infrastructure	4,407	630	0	5,037	0	5,037	5,037	4,990	47	47
6261	Local Travel & Subsistence	13,500	(2,150)	0	11,350	0	11,350	11,350	11,350	0	0
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	100	0	0
6264	Vehicle Spares & Service	6,400	0	0	6,400	0	6,400	6,400	6,400	0	0
6265	Other Transport, Travel & Postage	13,554	0	0	13,554	0	13,554	13,554	13,554	0	0
6271	Telephone Charges	7,100	(600)	0	6,500	0	6,500	6,500	6,500	0	0
6272	Electricity Charges	20,000	(4,000)	0	16,000	0	16,000	16,000	16,000	0	0
6273	Water Charges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6281	Security Services	24,528	(6,900)	0	17,628	0	17,628	17,628	17,628	0	0
6282	Equipment Maintenance	40,000	5,316	0	45,316	0	45,316	45,316	45,314	2	2
6283	Cleaning & Extermination Services	4,100	200	0	4,300	0	4,300	4,300	4,298	2	2
6284	Other	37,800	6,200	0	44,000	0	44,000	44,000	43,993	7	7
6291	National & Other Events	4,000	186	0	4,186	0	4,186	4,186	4,185	1	1
6293	Refreshment and Meals	590	0	0	590	0	590	590	590	0	0
6294	Other	470	0	0	470	0	470	470	470	0	0
6302	Training (including scholarships)	21,841	(7,616)	0	14,225	0	14,225	14,225	14,225	0	0
6311	Rates and Taxes	0	0	0	0	0	0	0	0	0	0
6322	Subsid & Cont to Intl Organisation	78,445	0	0	78,445	0	78,445	78,445	78,445	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 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	519,312	(3,559)	0	515,753	0	515,753	515,753	499,474	16,279	16,279
6111	Administrative	1,296	0	0	1,296	0	1,296	1,296	1,296	0	0
6113	Other Technical & Craft Skilled	804	4	0	808	0	808	808	808	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	63,297	0	0	63,297	0	63,297	63,297	63,297	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	250	0	0	250	0	250	250	250	0	0
6134	National Insurance	180	(4)	0	176	0	176	176	176	0	0
6221	Drugs & Medical Supplies	125	0	0	125	0	125	125	125	0	0
6222	Field Materials & Supplies	606	0	0	606	0	606	606	605	1	1
6223	Office Materials & Supplies	6,020	0	0	6,020	0	6,020	6,020	6,020	0	0
6224	Print & Non-Print Materials	1,211	491	0	1,702	0	1,702	1,702	1,683	19	19
6231	Fuel and Lubricants	5,235	1,200	0	6,435	0	6,435	6,435	6,415	20	20
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	17,000	(1,321)	0	15,679	0	15,679	15,679	4,631	11,048	11,048
6243	Janitorial & Cleaning Supplies	4,160	0	0	4,160	0	4,160	4,160	4,159	1	1
6252	Maintenance of Bridges	0	0	0	0	0	0	0	0	0	0
6255	Maintenance of Other Infrastructure	4,987	1,321	0	6,308	0	6,308	6,308	6,238	70	70
6261	Local Travel & Subsistence	3,018	0	0	3,018	0	3,018	3,018	2,998	20	20
6263	Postage, Telex & Cablegrams	25	0	0	25	0	25	25	23	2	2
6264	Vehicle Spares & Service	5,300	(700)	0	4,600	0	4,600	4,600	4,598	2	2
6265	Other Transport, Travel & Postage	330	0	0	330	0	330	330	256	74	74
6271	Telephone Charges	4,200	700	0	4,900	0	4,900	4,900	4,900	0	0
6272	Electricity Charges	27,400	(2,081)	0	25,319	0	25,319	25,319	21,461	3,858	3,858
6273	Water Charges	4,430	0	0	4,430	0	4,430	4,430	4,430	0	0
6281	Security Services	40,000	(1,059)	0	38,941	0	38,941	38,941	38,941	0	0
6282	Equipment Maintenance	3,171	300	0	3,471	0	3,471	3,471	3,471	0	0
6283	Cleaning & Extermination Services	320	397	0	717	0	717	717	717	0	0
6284	Other	8,910	(2,586)	0	6,324	0	6,324	6,324	6,219	105	105
6291	National & Other Events	41,432	0	0	41,432	0	41,432	41,432	41,424	8	8
6293	Refreshment and Meals	1,539	30	0	1,569	0	1,569	1,569	1,552	17	17
6294	Other	200	0	0	200	0	200	200	189	11	11
6302	Training (including scholarships)	650	(251)	0	399	0	399	399	376	23	23
6321	Subsid & Cont to Local Organisation	256,216	0	0	256,216	0	256,216	256,216	255,216	1,000	1,000
6322	Subsid & Cont to Intl Organisation	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0

MR. D. CUMMINGS
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 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	66,025	4,057	0	70,082	0	70,082	70,035	66,624	3,458	3,411
6111	Administrative	4,324	0	0	4,324	0	4,324	4,324	4,324	0	0
6113	Other Technical & Craft Skilled	1,529	0	0	1,529	0	1,529	1,529	1,529	0	0
6114	Clerical & Office Support	3,724	0	0	3,724	0	3,724	3,724	3,724	0	0
6115	Semi-Skilled Operatives & Unskilled	1,083	0	0	1,083	0	1,083	1,083	1,083	0	0
6116	Contracted Employees	8,000	498	0	8,498	0	8,498	8,498	8,498	0	0
6117	Temporary Employees	22	49	0	71	0	71	71	71	0	0
6131	Other Direct Labour Costs	257	13	0	270	0	270	270	270	0	0
6133	Benefits & Allowances	936	(64)	0	872	0	872	872	872	0	0
6134	National Insurance	907	2	0	909	0	909	909	909	0	0
6221	Drugs & Medical Supplies	45	0	0	45	0	45	45	45	0	0
6223	Office Materials & Supplies	2,035	0	0	2,035	0	2,035	2,035	2,035	0	0
6224	Print & Non-Print Materials	600	0	0	600	0	600	600	599	1	1
6231	Fuel and Lubricants	280	0	0	280	0	280	280	280	0	0
6242	Maintenance of Buildings	8,314	0	0	8,314	0	8,314	8,314	6,783	1,531	1,531
6243	Janitorial & Cleaning Supplies	765	0	0	765	0	765	765	765	0	0
6255	Maintenance of Other Infrastructure	2,043	0	0	2,043	0	2,043	2,043	240	1,803	1,803
6261	Local Travel & Subsistence	953	0	0	953	0	953	953	953	0	0
6263	Postage, Telex & Cablegrams	72	0	0	72	0	72	72	72	0	0
6264	Vehicle Spares & Service	325	367	0	692	0	692	692	692	0	0
6271	Telephone Charges	910	92	0	1,002	0	1,002	1,002	1,002	0	0
6272	Electricity Charges	10,020	(1,306)	0	8,714	0	8,714	8,667	8,667	47	0
6273	Water Charges	2,020	0	0	2,020	0	2,020	2,020	2,020	0	0
6281	Security Services	11,000	4,406	0	15,406	0	15,406	15,406	15,406	0	0
6282	Equipment Maintenance	1,452	200	0	1,652	0	1,652	1,652	1,652	0	0
6283	Cleaning & Extermination Services	600	(200)	0	400	0	400	400	374	26	26
6284	Other	2,370	0	0	2,370	0	2,370	2,370	2,325	45	45
6291	National & Other Events	380	0	0	380	0	380	380	379	1	1
6293	Refreshment and Meals	559	0	0	559	0	559	559	558	1	1
6294	Other	300	0	0	300	0	300	300	299	1	1
6302	Training (including scholarships)	200	0	0	200	0	200	200	198	2	2

MR. D. CUMMINGS
HEAD OF BUDGET AGENCY

AGENCY 23 MINISTRY OF TOURISM, INDUSTRY & COMMERCE
PROGRAMME 233 - COMMERCE, INDUSTRY AND CONSUMER AFFAIRS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	115,632	(498)	0	115,134	0	115,134	115,134	104,450	10,684	10,684
6111	Administrative	6,210	0	0	6,210	0	6,210	6,210	6,210	0	0
6112	Senior Technical	2,102	0	0	2,102	0	2,102	2,102	2,102	0	0
6113	Other Technical & Craft Skilled	759	1	0	760	0	760	760	760	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	15,892	0	0	15,892	0	15,892	15,892	15,892	0	0
6131	Other Direct Labour Costs	473	(473)	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	1,157	(26)	0	1,131	0	1,131	1,131	1,131	0	0
6134	National Insurance	702	0	0	702	0	702	702	702	0	0
6223	Office Materials & Supplies	2,620	0	0	2,620	0	2,620	2,620	2,620	0	0
6224	Print & Non-Print Materials	920	293	0	1,213	0	1,213	1,213	1,209	4	4
6243	Janitorial & Cleaning Supplies	350	0	0	350	0	350	350	350	0	0
6255	Maintenance of Other Infrastructure	0	0	0	0	0	0	0	0	0	0
6261	Local Travel & Subsistence	1,600	180	0	1,780	0	1,780	1,780	1,656	124	124
6263	Postage, Telex & Cablegrams	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	0	0	0	0	0	0	0	0	0	0
6265	Other Transport, Travel & Postage	1,245	0	0	1,245	0	1,245	1,245	1,097	148	148
6271	Telephone Charges	1,350	300	0	1,650	0	1,650	1,650	1,650	0	0
6282	Equipment Maintenance	0	0	0	0	0	0	0	0	0	0
6284	Other	6,000	(480)	0	5,520	0	5,520	5,520	4,614	906	906
6291	National & Other Events	1,900	0	0	1,900	0	1,900	1,900	1,899	1	1
6293	Refreshment and Meals	495	0	0	495	0	495	495	495	0	0
6302	Training (including scholarships)	2,000	(293)	0	1,707	0	1,707	1,707	1,484	223	223
6321	Subsid & Cont to Local Organisation	69,857	0	0	69,857	0	69,857	69,857	60,579	9,278	9,278

MR. D. CUMMINGS
HEAD OF BUDGET AGENCY

AGENCY 24 - MINISTRY OF NATURAL RESOURCES AND ENVIRONMENT
PROGRAMME 241 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	120,946	(1)	0	120,945	0	120,945	120,945	117,253	3,692	3,692
6111	Administrative	1,972	(17)	0	1,955	0	1,955	1,955	1,955	0	0
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	53,120	0	0	53,120	0	53,120	53,120	53,115	5	5
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	165	17	0	182	0	182	182	182	0	0
6134	National Insurance	160	(1)	0	159	0	159	159	159	0	0
6221	Drugs & Medical Supplies	150	0	0	150	0	150	150	149	1	1
6222	Field Materials & Supplies	500	0	0	500	0	500	500	445	55	55
6223	Office Materials & Supplies	3,250	0	0	3,250	0	3,250	3,250	3,210	40	40
6224	Print & Non-Print Materials	4,000	0	0	4,000	0	4,000	4,000	3,924	76	76
6231	Fuel and Lubricants	7,000	1,000	0	8,000	0	8,000	8,000	7,998	2	2
6242	Maintenance of Buildings	2,549	0	0	2,549	0	2,549	2,549	2,435	114	114
6243	Janitorial & Cleaning Supplies	800	0	0	800	0	800	800	795	5	5
6261	Local Travel & Subsistence	2,750	0	0	2,750	0	2,750	2,750	1,370	1,380	1,380
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	55	45	45
6264	Vehicle Spares & Service	2,550	0	0	2,550	0	2,550	2,550	2,549	1	1
6265	Other Transport, Travel & Postage	4,500	(1,000)	0	3,500	0	3,500	3,500	3,288	212	212
6271	Telephone Charges	3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
6272	Electricity Charges	6,200	0	0	6,200	0	6,200	6,200	6,070	130	130
6273	Water Charges	1,060	0	0	1,060	0	1,060	1,060	1,060	0	0
6281	Security Services	12,000	0	0	12,000	0	12,000	12,000	11,973	27	27
6282	Equipment Maintenance	2,200	0	0	2,200	0	2,200	2,200	1,677	523	523
6283	Cleaning & Extermination Services	920	0	0	920	0	920	920	830	90	90
6284	Other	900	0	0	900	0	900	900	788	112	112
6291	National & Other Events	1,200	0	0	1,200	0	1,200	1,200	1,005	195	195
6293	Refreshment and Meals	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6294	Other	900	0	0	900	0	900	900	780	120	120
6302	Training (including scholarships)	7,500	0	0	7,500	0	7,500	7,500	6,943	557	557

MR. J. Mc KENZIE
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**AGENCY 24- MINISTRY OF NATURAL RESOURCES AND ENVIRONMENT
PROGRAMME 242 -NATURAL RESOURCE MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	119,490	0	0	119,490	0	119,490	119,490	119,490	0	0
6321	Subsid & Cont to Local Organisation	119,490	0	0	119,490	0	119,490	119,490	119,490	0	0

MR.J. Mc KENZIE
HEAD OF BUDGET AGENCY

**AGENCY 24 - MINISTRY OF NATURAL RESOURCES AND ENVIRONMENT
PROGRAMME 243 – ENVIRONMENTAL MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	423,091	0	0	423,091	0	423,091	423,091	423,091	0	0
6321	Subsid & Cont to Local Organisation	423,091	0	0	423,091	0	423,091	423,091	423,091	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 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	619,415	141	0	619,556	0	619,556	619,509	618,450	1,106	1,059
6111	Administrative	10,572	0	0	10,572	0	10,572	10,572	10,572	0	0
6112	Senior Technical	2,052	0	0	2,052	0	2,052	2,052	2,052	0	0
6113	Other Technical & Craft Skilled	6,096	0	0	6,096	0	6,096	6,096	6,096	0	0
6114	Clerical & Office Support	9,373	0	0	9,373	0	9,373	9,373	9,373	0	0
6115	Semi-Skilled Operatives & Unskilled	4,392	199	0	4,591	0	4,591	4,591	4,591	0	0
6116	Contracted Employees	27,657	0	0	27,657	0	27,657	27,657	27,284	373	373
6131	Other Direct Labour Costs	790	(215)	0	575	0	575	575	508	67	67
6133	Benefits & Allowances	2,968	157	0	3,125	0	3,125	3,125	3,125	0	0
6134	National Insurance	2,665	0	0	2,665	0	2,665	2,665	2,660	5	5
6221	Drugs & Medical Supplies	79	0	0	79	0	79	79	79	0	0
6222	Field Materials & Supplies	41	0	0	41	0	41	41	40	1	1
6223	Office Materials & Supplies	3,675	0	0	3,675	0	3,675	3,675	3,675	0	0
6224	Print & Non-Print Materials	1,886	0	0	1,886	0	1,886	1,886	1,886	0	0
6231	Fuel and Lubricants	8,100	0	0	8,100	0	8,100	8,100	8,089	11	11
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6243	Janitorial & Cleaning Supplies	1,570	0	0	1,570	0	1,570	1,570	1,570	0	0
6251	Maintenance of Roads	0	0	0	0	0	0	0	0	0	0
6261	Local Travel & Subsistence	1,200	0	0	1,200	0	1,200	1,200	757	443	443
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Service	7,690	0	0	7,690	0	7,690	7,690	7,674	16	16
6265	Other Transport, Travel & Postage	1,700	0	0	1,700	0	1,700	1,700	1,575	125	125
6271	Telephone Charges	3,915	0	0	3,915	0	3,915	3,915	3,915	0	0
6272	Electricity Charges	28,000	(8,243)	0	19,757	0	19,757	19,710	19,710	47	0
6273	Water Charges	6,000	(3,172)	0	2,828	0	2,828	2,828	2,828	0	0
6281	Security Services	43,620	6,185	0	49,805	0	49,805	49,805	49,805	0	0
6282	Equipment Maintenance	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6283	Cleaning & Extermination Services	977	0	0	977	0	977	977	977	0	0
6284	Other	1,710	5,230	0	6,940	0	6,940	6,940	6,930	10	10
6291	National & Other Events	500	0	0	500	0	500	500	500	0	0
6293	Refreshment and Meals	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6294	Other	440	0	0	440	0	440	440	433	7	7
6302	Training (including scholarships)	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6321	Subsid & Cont to Local Organisation	400,000	0	0	400,000	0	400,000	400,000	400,000	0	0
6322	Subsid & Cont to Intl Organisation	36,727	0	0	36,727	0	36,727	36,727	36,727	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 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	1,816,412	(140)	0	1,816,272	0	1,816,272	1,816,272	1,811,933	4,339	4,339
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6112	Senior Technical	876	42	0	918	0	918	918	918	0	0
6113	Other Technical & Craft Skilled	7,644	0	0	7,644	0	7,644	7,644	7,493	151	151
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	517,791	(182)	0	517,609	0	517,609	517,609	513,906	3,703	3,703
6131	Other Direct Labour Costs	165	0	0	165	0	165	165	20	145	145
6133	Benefits & Allowances	740	0	0	740	0	740	740	728	12	12
6134	National Insurance	708	0	0	708	0	708	708	667	41	41
6221	Drugs & Medical Supplies	81	0	0	81	0	81	81	81	0	0
6222	Field Materials & Supplies	11,409	0	0	11,409	0	11,409	11,409	11,400	9	9
6223	Office Materials & Supplies	17,352	0	0	17,352	0	17,352	17,352	17,350	2	2
6224	Print & Non-Print Materials	14,600	0	0	14,600	0	14,600	14,600	14,576	24	24
6231	Fuel and Lubricants	45,000	(5,000)	0	40,000	0	40,000	40,000	40,000	0	0
6241	Rental of Buildings	840	0	0	840	0	840	840	840	0	0
6242	Maintenance of Buildings	54,287	0	0	54,287	0	54,287	54,287	54,242	45	45
6243	Janitorial & Cleaning Supplies	3,700	0	0	3,700	0	3,700	3,700	3,698	2	2
6251	Maintenance of Roads	605,000	0	0	605,000	0	605,000	605,000	604,927	73	73
6252	Maintenance of Bridges	40,482	0	0	40,482	0	40,482	40,482	40,482	0	0
6254	Maintenance of Sea & River Defenses	202,829	0	0	202,829	0	202,829	202,829	202,826	3	3
6255	Maintenance of Other Infrastructure	60,000	0	0	60,000	0	60,000	60,000	59,999	1	1
6261	Local Travel & Subsistence	5,528	0	0	5,528	0	5,528	5,528	5,492	36	36
6263	Postage, Telex & Cablegrams	700	0	0	700	0	700	700	630	70	70
6264	Vehicle Spares & Service	53,000	5,000	0	58,000	0	58,000	58,000	58,000	0	0
6265	Other Transport, Travel & Postage	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
6272	Electricity Charges	141,200	(785)	0	140,415	0	140,415	140,415	140,415	0	0
6273	Water Charges	430	0	0	430	0	430	430	430	0	0
6281	Security Services	4,915	785	0	5,700	0	5,700	5,700	5,685	15	15
6282	Equipment Maintenance	4,159	0	0	4,159	0	4,159	4,159	4,158	1	1
6283	Cleaning & Extermination Services	2,221	0	0	2,221	0	2,221	2,221	2,221	0	0
6284	Other	3,400	0	0	3,400	0	3,400	3,400	3,400	0	0
6293	Refreshment and Meals	4,500	0	0	4,500	0	4,500	4,500	4,497	3	3
6294	Other	5,300	0	0	5,300	0	5,300	5,300	5,297	3	3
6302	Training (including scholarships)	4,455	0	0	4,455	0	4,455	4,455	4,455	0	0

MR. B. BALRAM
HEAD OF BUDGET AGENCY

AGENCY 31 - MINISTRY OF PUBLIC WORKS
PROGRAMME 313 - TRANSPORT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	66,818	0	0	66,818	0	66,818	66,818	66,613	205	205
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	2,291	0	0	2,291	0	2,291	2,291	2,291	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	0	0	0	0	0	0	0	0	0	0
6134	National Insurance	0	0	0	0	0	0	0	0	0	0
6221	Drugs & Medical Supplies	42	0	0	42	0	42	42	42	0	0
6222	Field Materials & Supplies	410	0	0	410	0	410	410	407	3	3
6223	Office Materials & Supplies	185	0	0	185	0	185	185	185	0	0
6224	Print & Non-Print Materials	175	0	0	175	0	175	175	175	0	0
6231	Fuel and Lubricants	165	0	0	165	0	165	165	165	0	0
6243	Janitorial & Cleaning Supplies	60	0	0	60	0	60	60	60	0	0
6255	Maintenance of Other Infrastructure	46,146	0	0	46,146	0	46,146	46,146	46,144	2	2
6261	Local Travel & Subsistence	168	0	0	168	0	168	168	0	168	168
6263	Postage, Telex & Cablegrams	10	0	0	10	0	10	10	2	8	8
6264	Vehicle Spares & Service	300	0	0	300	0	300	300	299	1	1
6265	Other Transport, Travel & Postage	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6271	Telephone Charges	210	0	0	210	0	210	210	210	0	0
6282	Equipment Maintenance	105	0	0	105	0	105	105	105	0	0
6283	Cleaning & Extermination Services	160	0	0	160	0	160	160	160	0	0
6284	Other	1,309	0	0	1,309	0	1,309	1,309	1,286	23	23
6293	Refreshment and Meals	82	0	0	82	0	82	82	82	0	0
6302	Training (including scholarships)	0	0	0	0	0	0	0	0	0	0

MR. B. BALRAM
HEAD OF BUDGET AGENCY

**AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 411 - MAIN OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	468,921	41	0	468,962	0	468,962	467,962	445,253	23,709	22,709
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	1,664	0	0	1,664	0	1,664	1,664	1,664	0	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	60,122	0	0	60,122	0	60,122	60,122	60,122	0	0
6131	Other Direct Labour Costs	173	0	0	173	0	173	173	173	0	0
6133	Benefits & Allowances	139	0	0	139	0	139	139	139	0	0
6134	National Insurance	128	41	0	169	0	169	169	169	0	0
6221	Drugs & Medical Supplies	95	0	0	95	0	95	95	91	4	4
6222	Field Materials & Supplies	700	0	0	700	0	700	700	695	5	5
6223	Office Materials & Supplies	1,750	0	0	1,750	0	1,750	1,750	1,750	0	0
6224	Print & Non-Print Materials	528	0	0	528	0	528	528	514	14	14
6231	Fuel and Lubricants	2,500	(1,700)	0	800	0	800	800	760	40	40
6242	Maintenance of Buildings	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6243	Janitorial & Cleaning Supplies	400	0	0	400	0	400	400	398	2	2
6255	Maintenance of Other Infrastructure	300	0	0	300	0	300	300	299	1	1
6261	Local Travel & Subsistence	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6263	Postage, Telex & Cablegrams	200	0	0	200	0	200	200	200	0	0
6264	Vehicle Spares & Service	1,700	1,700	0	3,400	0	3,400	2,400	2,198	1,202	202
6271	Telephone Charges	2,520	0	0	2,520	0	2,520	2,520	2,520	0	0
6272	Electricity Charges	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6273	Water Charges	590	0	0	590	0	590	590	590	0	0
6281	Security Services	7,820	0	0	7,820	0	7,820	7,820	7,820	0	0
6282	Equipment Maintenance	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6283	Cleaning & Extermination Services	300	0	0	300	0	300	300	299	1	1
6284	Other	245	0	0	245	0	245	245	244	1	1
6291	National & Other Events	950	0	0	950	0	950	950	950	0	0
6293	Refreshment and Meals	900	0	0	900	0	900	900	900	0	0
6294	Other	135	0	0	135	0	135	135	134	1	1
6301	Education Subvention & Grants	32,870	0	0	32,870	0	32,870	32,870	23,870	9,000	9,000
6321	Subsid & Cont to Local Organisation	182,359	0	0	182,359	0	182,359	182,359	182,359	0	0
6322	Subsid & Cont to Intl Organisation	162,833	0	0	162,833	0	162,833	162,833	149,395	13,438	13,438

MS. D. NEDD
HEAD OF BUDGET AGENCY

**AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 412 - NATIONAL EDUCATION POLICY- IMPLEMENTATION AND SUP.
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	228,663	(3,236)	0	225,427	0	225,427	225,427	225,073	354	354
6111	Administrative	5,268	465	0	5,733	0	5,733	5,733	5,733	0	0
6112	Senior Technical	39,530	2,038	0	41,568	0	41,568	41,568	41,568	0	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	2,342	133	0	2,475	0	2,475	2,475	2,475	0	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	79,625	(6,956)	0	72,669	0	72,669	72,669	72,669	0	0
6131	Other Direct Labour Costs	0	22	0	22	0	22	22	22	0	0
6133	Benefits & Allowances	4,164	994	0	5,158	0	5,158	5,158	5,158	0	0
6134	National Insurance	2,713	68	0	2,781	0	2,781	2,781	2,781	0	0
6221	Drugs & Medical Supplies	240	0	0	240	0	240	240	227	13	13
6222	Field Materials & Supplies	2,710	0	0	2,710	0	2,710	2,710	2,657	53	53
6223	Office Materials & Supplies	4,800	0	0	4,800	0	4,800	4,800	4,792	8	8
6224	Print & Non-Print Materials	7,500	0	0	7,500	0	7,500	7,500	7,498	2	2
6231	Fuel and Lubricants	400	0	0	400	0	400	400	400	0	0
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	0	0	0	0	0	0	0	0	0	0
6243	Janitorial & Cleaning Supplies	600	0	0	600	0	600	600	599	1	1
6255	Maintenance of Other Infrastructure	0	0	0	0	0	0	0	0	0	0
6261	Local Travel & Subsistence	8,900	0	0	8,900	0	8,900	8,900	8,825	75	75
6263	Postage, Telex & Cablegrams	23	0	0	23	0	23	23	12	11	11
6264	Vehicle Spares & Service	320	0	0	320	0	320	320	320	0	0
6265	Other Transport, Travel & Postage	144	0	0	144	0	144	144	0	144	144
6271	Telephone Charges	0	0	0	0	0	0	0	0	0	0
6272	Electricity Charges	0	0	0	0	0	0	0	0	0	0
6273	Water Charges	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	2,000	0	0	2,000	0	2,000	2,000	1,992	8	8
6283	Cleaning & Extermination Services	250	0	0	250	0	250	250	250	0	0
6284	Other	376	0	0	376	0	376	376	374	2	2
6291	National & Other Events	17,725	0	0	17,725	0	17,725	17,725	17,725	0	0
6293	Refreshment and Meals	1,050	0	0	1,050	0	1,050	1,050	1,047	3	3
6294	Other	87	0	0	87	0	87	87	87	0	0
6301	Education Subvention & Grants	17,896	0	0	17,896	0	17,896	17,896	17,879	17	17
6302	Training (including scholarships)	30,000	0	0	30,000	0	30,000	30,000	29,983	17	17

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 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	2,404,795	13,949	0	2,418,744	0	2,418,744	2,418,744	2,403,968	14,776	14,776
6111	Administrative	16,255	(289)	0	15,966	0	15,966	15,966	15,966	0	0
6112	Senior Technical	7,855	(2,363)	0	5,492	0	5,492	5,492	5,433	59	59
6113	Other Technical & Craft Skilled	7,192	306	0	7,498	0	7,498	7,498	7,498	0	0
6114	Clerical & Office Support	31,240	2,044	0	33,284	0	33,284	33,284	33,273	11	11
6115	Semi-Skilled Operatives & Unskilled	18,034	465	0	18,499	0	18,499	18,499	18,497	2	2
6116	Contracted Employees	160,337	2,302	0	162,639	0	162,639	162,639	162,423	216	216
6117	Temporary Employees	1,404	274	0	1,678	0	1,678	1,678	1,678	0	0
6131	Other Direct Labour Costs	540	11	0	551	0	551	551	551	0	0
6133	Benefits & Allowances	6,813	(2,054)	0	4,759	0	4,759	4,759	4,759	0	0
6134	National Insurance	6,782	(697)	0	6,085	0	6,085	6,085	6,085	0	0
6221	Drugs & Medical Supplies	680	0	0	680	0	680	680	520	160	160
6222	Field Materials & Supplies	6,500	0	0	6,500	0	6,500	6,500	6,449	51	51
6223	Office Materials & Supplies	13,200	0	0	13,200	0	13,200	13,200	13,193	7	7
6224	Print & Non-Print Materials	488,931	0	0	488,931	0	488,931	488,931	485,880	3,051	3,051
6231	Fuel and Lubricants	21,662	(1,000)	0	20,662	0	20,662	20,662	20,662	0	0
6241	Rental of Buildings	5,520	0	0	5,520	0	5,520	5,520	5,520	0	0
6242	Maintenance of Buildings	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
6243	Janitorial & Cleaning Supplies	1,750	0	0	1,750	0	1,750	1,750	1,748	2	2
6255	Maintenance of Other Infrastructure	3,879	0	0	3,879	0	3,879	3,879	3,879	0	0
6261	Local Travel & Subsistence	72,000	12,300	0	84,300	0	84,300	84,300	83,784	516	516
6263	Postage, Telex & Cablegrams	1,990	0	0	1,990	0	1,990	1,990	1,983	7	7
6264	Vehicle Spares & Service	15,700	1,000	0	16,700	0	16,700	16,700	16,699	1	1
6265	Other Transport, Travel & Postage	7,000	0	0	7,000	0	7,000	7,000	6,523	477	477
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
6281	Security Services	50,019	0	0	50,019	0	50,019	50,019	50,019	0	0
6282	Equipment Maintenance	11,400	0	0	11,400	0	11,400	11,400	11,291	109	109
6283	Cleaning & Extermination Services	5,000	0	0	5,000	0	5,000	5,000	4,999	1	1
6284	Other	85,928	1,650	0	87,578	0	87,578	87,578	87,572	6	6
6291	National & Other Events	1,677	0	0	1,677	0	1,677	1,677	1,677	0	0
6292	Dietary	1,180,857	0	0	1,180,857	0	1,180,857	1,180,857	1,170,880	9,977	9,977
6293	Refreshment and Meals	2,100	0	0	2,100	0	2,100	2,100	2,030	70	70
6294	Other	1,350	0	0	1,350	0	1,350	1,350	1,350	0	0

**AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 413 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
6301	Education Subvention & Grants	97,160	0	0	97,160	0	97,160	97,160	97,128	32	32
6302	Training (including scholarships)	5,000	0	0	5,000	0	5,000	5,000	4,979	21	21

MS. D. NEDD
HEAD OF BUDGET AGENCY

**AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 414 - TRAINING AND DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	1,141,842	(77,705)	0	1,064,137	0	1,064,137	1,064,137	1,059,260	4,877	4,877
6111	Administrative	13,927	3,730	0	17,657	0	17,657	17,657	17,657	0	0
6112	Senior Technical	65,660	0	0	65,660	0	65,660	65,660	65,650	10	10
6113	Other Technical & Craft Skilled	4,123	196	0	4,319	0	4,319	4,319	4,319	0	0
6114	Clerical & Office Support	7,378	(238)	0	7,140	0	7,140	7,140	7,140	0	0
6115	Semi-Skilled Operatives & Unskilled	9,265	(91)	0	9,174	0	9,174	9,174	9,174	0	0
6116	Contracted Employees	174,724	1,770	0	176,494	0	176,494	176,494	176,432	62	62
6117	Temporary Employees	86,700	(53,600)	0	33,100	0	33,100	33,100	33,100	0	0
6131	Other Direct Labour Costs	1,411	199	0	1,610	0	1,610	1,610	1,610	0	0
6133	Benefits & Allowances	3,905	(832)	0	3,073	0	3,073	3,073	3,073	0	0
6134	National Insurance	7,762	111	0	7,873	0	7,873	7,873	7,873	0	0
6221	Drugs & Medical Supplies	570	0	0	570	0	570	570	569	1	1
6222	Field Materials & Supplies	18,777	2,000	0	20,777	0	20,777	20,777	20,777	0	0
6223	Office Materials & Supplies	28,000	0	0	28,000	0	28,000	28,000	27,995	5	5
6224	Print & Non-Print Materials	45,000	(3,095)	0	41,905	0	41,905	41,905	41,187	718	718
6231	Fuel and Lubricants	5,000	0	0	5,000	0	5,000	5,000	3,453	1,547	1,547
6241	Rental of Buildings	5,160	(3,740)	0	1,420	0	1,420	1,420	1,420	0	0
6242	Maintenance of Buildings	34,000	0	0	34,000	0	34,000	34,000	34,000	0	0
6243	Janitorial & Cleaning Supplies	2,730	0	0	2,730	0	2,730	2,730	2,725	5	5
6255	Maintenance of Other Infrastructure	11,150	0	0	11,150	0	11,150	11,150	11,012	138	138
6261	Local Travel & Subsistence	17,855	0	0	17,855	0	17,855	17,855	17,767	88	88
6263	Postage, Telex & Cablegrams	268	0	0	268	0	268	268	257	11	11
6264	Vehicle Spares & Service	3,174	0	0	3,174	0	3,174	3,174	3,156	18	18
6265	Other Transport, Travel & Postage	180	0	0	180	0	180	180	66	114	114
6271	Telephone Charges	4,297	0	0	4,297	0	4,297	4,297	4,297	0	0
6272	Electricity Charges	41,888	0	0	41,888	0	41,888	41,888	41,888	0	0
6273	Water Charges	6,845	0	0	6,845	0	6,845	6,845	6,845	0	0
6281	Security Services	34,248	13,000	0	47,248	0	47,248	47,248	47,237	11	11
6282	Equipment Maintenance	7,741	0	0	7,741	0	7,741	7,741	7,738	3	3
6283	Cleaning & Extermination Services	8,940	740	0	9,680	0	9,680	9,680	9,665	15	15
6284	Other	91,591	3,095	0	94,686	0	94,686	94,686	94,673	13	13
6291	National & Other Events	12,500	650	0	13,150	0	13,150	13,150	13,140	10	10
6292	Dietary	108,576	(51,777)	0	56,799	0	56,799	56,799	56,799	0	0
6293	Refreshment and Meals	1,661	0	0	1,661	0	1,661	1,661	1,648	13	13
6294	Other	2,120	0	0	2,120	0	2,120	2,120	2,119	1	1
6301	Education Subvention & Grants	69,216	(12,300)	0	56,916	0	56,916	56,916	56,913	3	3
6302	Training (including scholarships)	205,500	22,477	0	227,977	0	227,977	227,977	225,886	2,091	2,091

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 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	7,442,992	66,950	0	7,509,942	0	7,509,942	7,509,941	7,435,132	74,810	74,809
6111	Administrative	862,123	59,854	0	921,977	0	921,977	921,977	921,299	678	678
6112	Senior Technical	1,152,120	0	0	1,152,120	0	1,152,120	1,152,120	1,151,842	278	278
6113	Other Technical & Craft Skilled	204,328	386	0	204,714	0	204,714	204,714	204,680	34	34
6114	Clerical & Office Support	29,073	1,506	0	30,579	0	30,579	30,579	30,579	0	0
6115	Semi-Skilled Operatives & Unskilled	78,067	(5,919)	0	72,148	0	72,148	72,148	72,148	0	0
6116	Contracted Employees	84,526	3,402	0	87,928	0	87,928	87,928	87,768	160	160
6117	Temporary Employees	96,174	2,097	0	98,271	0	98,271	98,271	98,226	45	45
6131	Other Direct Labour Costs	23,111	(2,528)	0	20,583	0	20,583	20,583	20,583	0	0
6133	Benefits & Allowances	70,328	(1,307)	0	69,021	0	69,021	69,021	69,021	0	0
6134	National Insurance	204,137	(5,541)	0	198,596	0	198,596	198,596	198,583	13	13
6221	Drugs & Medical Supplies	2,760	0	0	2,760	0	2,760	2,760	2,685	75	75
6222	Field Materials & Supplies	96,000	(500)	0	95,500	0	95,500	95,500	91,748	3,752	3,752
6223	Office Materials & Supplies	25,000	0	0	25,000	0	25,000	25,000	24,984	16	16
6224	Print & Non-Print Materials	37,000	0	0	37,000	0	37,000	37,000	36,990	10	10
6231	Fuel and Lubricants	4,000	0	0	4,000	0	4,000	4,000	3,847	153	153
6241	Rental of Buildings	8,360	0	0	8,360	0	8,360	8,360	8,360	0	0
6242	Maintenance of Buildings	311,000	8,383	0	319,383	0	319,383	319,383	307,300	12,083	12,083
6243	Janitorial & Cleaning Supplies	17,500	0	0	17,500	0	17,500	17,500	16,947	553	553
6255	Maintenance of Other Infrastructure	77,724	0	0	77,724	0	77,724	77,724	77,608	116	116
6261	Local Travel & Subsistence	13,500	0	0	13,500	0	13,500	13,500	13,499	1	1
6263	Postage, Telex & Cablegrams	328	0	0	328	0	328	328	183	145	145
6264	Vehicle Spares & Service	5,000	0	0	5,000	0	5,000	5,000	4,899	101	101
6265	Other Transport, Travel & Postage	360	0	0	360	0	360	360	360	0	0
6271	Telephone Charges	7,000	0	0	7,000	0	7,000	7,000	6,930	70	70
6272	Electricity Charges	74,291	0	0	74,291	0	74,291	74,291	73,405	886	886
6273	Water Charges	48,360	0	0	48,360	0	48,360	48,360	48,360	0	0
6281	Security Services	318,816	41,199	0	360,015	0	360,015	360,015	358,853	1,162	1,162
6282	Equipment Maintenance	11,500	4,781	0	16,281	0	16,281	16,281	16,279	2	2
6283	Cleaning & Extermination Services	32,268	24,556	0	56,824	0	56,824	56,824	56,824	0	0
6284	Other	15,500	0	0	15,500	0	15,500	15,500	15,500	0	0
6291	National & Other Events	24,000	28,953	0	52,953	0	52,953	52,953	52,946	7	7
6292	Dietary	15,171	6,392	0	21,563	0	21,563	21,563	20,824	739	739
6293	Refreshment and Meals	1,300	0	0	1,300	0	1,300	1,299	1,183	117	116
6294	Other	1,820	0	0	1,820	0	1,820	1,820	1,761	59	59

**AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 415 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
6301	Education Subvention & Grants	3,465,447	(91,328)	0	3,374,119	0	3,374,119	3,374,119	3,320,587	53,532	53,532
6302	Training (including scholarships)	25,000	(7,436)	0	17,564	0	17,564	17,564	17,541	23	23

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AGENCY 44 - MINISTRY OF CULTURE, YOUTH AND SPORT
PROGRAMME 441 -MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment	Transfer			Contingency Fund		Drawing Rights		Expenditure	Total Funds
		(Allotment 1)	(Virement)	Allotment	Allotment	Advances	Available	(Allotment 2)		Available	Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	186,054	3,530	0	189,584	0	189,584	189,584	188,601	983	983
6111	Administrative	3,482	174	0	3,656	0	3,656	3,656	3,656	0	0
6112	Senior Technical	1,290	64	0	1,354	0	1,354	1,354	1,354	0	0
6113	Other Technical & Craft Skilled	3,334	167	0	3,501	0	3,501	3,501	3,501	0	0
6114	Clerical & Office Support	8,847	(1,049)	0	7,798	0	7,798	7,798	7,798	0	0
6115	Semi-Skilled Operatives & Unskilled	2,491	175	0	2,666	0	2,666	2,666	2,666	0	0
6116	Contracted Employees	84,766	471	0	85,237	0	85,237	85,237	85,224	13	13
6117	Temporary Employees	850	(5)	0	845	0	845	845	845	0	0
6131	Other Direct Labour Costs	520	45	0	565	0	565	565	565	0	0
6133	Benefits & Allowances	1,593	8	0	1,601	0	1,601	1,601	1,601	0	0
6134	National Insurance	1,614	(70)	0	1,544	0	1,544	1,544	1,544	0	0
6221	Drugs & Medical Supplies	25	0	0	25	0	25	25	25	0	0
6222	Field Materials & Supplies	50	50	0	100	0	100	100	99	1	1
6223	Office Materials & Supplies	3,736	0	0	3,736	0	3,736	3,736	3,736	0	0
6224	Print & Non-Print Materials	838	500	0	1,338	0	1,338	1,338	1,338	0	0
6231	Fuel and Lubricants	5,700	0	0	5,700	0	5,700	5,700	5,296	404	404
6241	Rental of Buildings	1,800	0	0	1,800	0	1,800	1,800	1,740	60	60
6242	Maintenance of Buildings	8,000	0	0	8,000	0	8,000	8,000	7,979	21	21
6243	Janitorial & Cleaning Supplies	700	0	0	700	0	700	700	489	211	211
6255	Maintenance of Other Infrastructure	2,275	1,500	0	3,775	0	3,775	3,775	3,775	0	0
6261	Local Travel & Subsistence	2,880	0	0	2,880	0	2,880	2,880	2,879	1	1
6263	Postage, Telex & Cablegrams	40	0	0	40	0	40	40	31	9	9
6264	Vehicle Spares & Service	4,900	3,000	0	7,900	0	7,900	7,900	7,678	222	222
6271	Telephone Charges	3,611	0	0	3,611	0	3,611	3,611	3,610	1	1
6272	Electricity Charges	15,750	0	0	15,750	0	15,750	15,750	15,750	0	0
6273	Water Charges	3,857	0	0	3,857	0	3,857	3,857	3,857	0	0
6281	Security Services	10,715	(1,500)	0	9,215	0	9,215	9,215	9,189	26	26
6282	Equipment Maintenance	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6283	Cleaning & Extermination Services	900	0	0	900	0	900	900	888	12	12
6284	Other	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6291	National & Other Events	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6293	Refreshment and Meals	950	0	0	950	0	950	950	949	1	1
6294	Other	450	0	0	450	0	450	450	449	1	1
6302	Training (including scholarships)	90	0	0	90	0	90	90	90	0	0

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AGENCY 44 – MINISTRY OF CULTURE, YOUTH AND SPORT

PROGRAMME 442 - CULTURE

CURRENT APPROPRIATION ACCOUNT

FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	575,585	7,981	0	583,566	0	583,566	578,922	569,876	13,690	9,046
6111	Administrative	3,411	0	0	3,411	0	3,411	2,814	2,814	597	0
6112	Senior Technical	1,066	46	0	1,112	0	1,112	1,112	1,112	0	0
6113	Other Technical & Craft Skilled	6,977	129	0	7,106	0	7,106	7,106	7,106	0	0
6114	Clerical & Office Support	5,630	235	0	5,865	0	5,865	5,865	5,865	0	0
6115	Semi-Skilled Operatives & Unskilled	7,767	584	0	8,351	0	8,351	8,351	8,351	0	0
6116	Contracted Employees	102,975	(1,320)	0	101,655	0	101,655	98,483	98,483	3,172	0
6117	Temporary Employees	4,727	327	0	5,054	0	5,054	5,054	5,045	9	9
6131	Other Direct Labour Costs	0	21	0	21	0	21	21	21	0	0
6133	Benefits & Allowances	2,526	0	0	2,526	0	2,526	1,705	1,705	821	0
6134	National Insurance	2,004	0	0	2,004	0	2,004	1,950	1,950	54	0
6221	Drugs & Medical Supplies	140	0	0	140	0	140	140	140	0	0
6222	Field Materials & Supplies	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6223	Office Materials & Supplies	4,500	0	0	4,500	0	4,500	4,500	4,495	5	5
6224	Print & Non-Print Materials	10,900	0	0	10,900	0	10,900	10,900	10,898	2	2
6231	Fuel and Lubricants	1,350	0	0	1,350	0	1,350	1,350	1,178	172	172
6242	Maintenance of Buildings	13,180	0	0	13,180	0	13,180	13,180	13,076	104	104
6243	Janitorial & Cleaning Supplies	4,160	0	0	4,160	0	4,160	4,160	4,160	0	0
6255	Maintenance of Other Infrastructure	6,000	0	0	6,000	0	6,000	6,000	5,969	31	31
6261	Local Travel & Subsistence	8,500	0	0	8,500	0	8,500	8,500	8,496	4	4
6263	Postage, Telex & Cablegrams	60	0	0	60	0	60	60	60	0	0
6265	Other Transport, Travel & Postage	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6271	Telephone Charges	4,150	0	0	4,150	0	4,150	4,150	4,149	1	1
6272	Electricity Charges	14,000	2,982	0	16,982	0	16,982	16,982	16,981	1	1
6273	Water Charges	5,007	0	0	5,007	0	5,007	5,007	5,007	0	0
6281	Security Services	47,420	(7,000)	0	40,420	0	40,420	40,420	33,732	6,688	6,688
6282	Equipment Maintenance	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6283	Cleaning & Extermination Services	5,183	0	0	5,183	0	5,183	5,183	4,826	357	357
6284	Other	8,500	2,000	0	10,500	0	10,500	10,500	10,498	2	2
6291	National & Other Events	78,800	0	0	78,800	0	78,800	78,800	78,745	55	55
6293	Refreshment and Meals	634	300	0	934	0	934	934	932	2	2
6294	Other	8,015	9,677	0	17,692	0	17,692	17,692	17,677	15	15
6302	Training (including scholarships)	5,970	0	0	5,970	0	5,970	5,970	5,967	3	3
6321	Subsid & Cont to Local Organisation	195,172	0	0	195,172	0	195,172	195,172	194,181	991	991
6322	Subsid & Cont to Intl Organisation	861	0	0	861	0	861	861	257	604	604

MR. A. KING
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AGENCY 44 - MINISTRY OF CULTURE, YOUTH AND SPORT
PROGRAMME 443 - YOUTH
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	534,870	(11,508)	0	523,362	0	523,362	523,362	519,787	3,575	3,575
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6112	Senior Technical	8,997	317	0	9,314	0	9,314	9,314	9,314	0	0
6113	Other Technical & Craft Skilled	10,795	29	0	10,824	0	10,824	10,824	10,824	0	0
6114	Clerical & Office Support	4,585	230	0	4,815	0	4,815	4,815	4,815	0	0
6115	Semi-Skilled Operatives & Unskilled	7,257	(188)	0	7,069	0	7,069	7,069	7,069	0	0
6116	Contracted Employees	162,573	(340)	0	162,233	0	162,233	162,233	162,227	6	6
6117	Temporary Employees	180	340	0	520	0	520	520	520	0	0
6131	Other Direct Labour Costs	642	(253)	0	389	0	389	389	389	0	0
6133	Benefits & Allowances	2,892	(132)	0	2,760	0	2,760	2,760	2,760	0	0
6134	National Insurance	2,605	(3)	0	2,602	0	2,602	2,602	2,602	0	0
6221	Drugs & Medical Supplies	600	0	0	600	0	600	600	396	204	204
6222	Field Materials & Supplies	4,000	0	0	4,000	0	4,000	4,000	3,997	3	3
6223	Office Materials & Supplies	4,000	0	0	4,000	0	4,000	4,000	3,978	22	22
6224	Print & Non-Print Materials	4,000	0	0	4,000	0	4,000	4,000	3,868	132	132
6231	Fuel and Lubricants	9,000	0	0	9,000	0	9,000	9,000	8,485	515	515
6241	Rental of Buildings	900	(470)	0	430	0	430	430	150	280	280
6242	Maintenance of Buildings	17,040	0	0	17,040	0	17,040	17,040	16,773	267	267
6243	Janitorial & Cleaning Supplies	2,000	0	0	2,000	0	2,000	2,000	1,983	17	17
6251	Maintenance of Roads	1,700	0	0	1,700	0	1,700	1,700	1,575	125	125
6252	Maintenance of Bridges	1,100	0	0	1,100	0	1,100	1,100	1,090	10	10
6253	Maintenance of Drainage & Irrigation Works	1,000	0	0	1,000	0	1,000	1,000	600	400	400
6255	Maintenance of Other Infrastructure	5,400	0	0	5,400	0	5,400	5,400	5,181	219	219
6261	Local Travel & Subsistence	6,920	0	0	6,920	0	6,920	6,920	6,914	6	6
6263	Postage, Telex & Cablegrams	30	0	0	30	0	30	30	26	4	4
6264	Vehicle Spares & Service	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6265	Other Transport, Travel & Postage	6,400	0	0	6,400	0	6,400	6,400	6,392	8	8
6271	Telephone Charges	2,500	0	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	4,810	0	0	4,810	0	4,810	4,810	4,810	0	0
6281	Security Services	53,957	(34,508)	0	19,449	0	19,449	19,449	18,478	971	971
6282	Equipment Maintenance	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
6283	Cleaning & Extermination Services	3,249	1,000	0	4,249	0	4,249	4,249	4,245	4	4
6284	Other	1,600	0	0	1,600	0	1,600	1,600	1,597	3	3
6291	National & Other Events	12,000	2,470	0	14,470	0	14,470	14,470	14,470	0	0
6292	Dietary	81,828	11,000	0	92,828	0	92,828	92,828	92,671	157	157

AGENCY 44 - MINISTRY OF CULTURE, YOUTH AND SPORT
PROGRAMME 443 - YOUTH
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
6293	Refreshment and Meals	310	0	0	310	0	310	310	303	7	7
6294	Other	46,000	9,000	0	55,000	0	55,000	55,000	54,920	80	80
6302	Training (including scholarships)	18,500	0	0	18,500	0	18,500	18,500	18,450	50	50
6321	Subsid & Cont to Local Organisation	2,120	0	0	2,120	0	2,120	2,120	2,120	0	0
6322	Subsid & Cont to Intl Organisation	7,580	0	0	7,580	0	7,580	7,580	7,496	84	84

MR. A. KING
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AGENCY 44 - MINISTRY OF CULTURE, YOUTH AND SPORT
PROGRAMME 444 - SPORT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	270,381	0	0	270,381	0	270,381	270,381	265,318	5,063	5,063
6116	Contracted Employees	13,749	0	0	13,749	0	13,749	13,749	13,749	0	0
6221	Drugs & Medical Supplies	400	0	0	400	0	400	400	321	79	79
6222	Field Materials & Supplies	8,000	0	0	8,000	0	8,000	8,000	7,998	2	2
6223	Office Materials & Supplies	2,200	0	0	2,200	0	2,200	2,200	2,076	124	124
6224	Print & Non-Print Materials	2,000	900	0	2,900	0	2,900	2,900	2,900	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	2,409	0	14,409	0	14,409	14,409	14,372	37	37
6243	Janitorial & Cleaning Supplies	5,900	0	0	5,900	0	5,900	5,900	4,804	1,096	1,096
6255	Maintenance of Other Infrastructure	3,000	3,000	0	6,000	0	6,000	6,000	5,364	636	636
6261	Local Travel & Subsistence	1,700	0	0	1,700	0	1,700	1,700	1,694	6	6
6264	Vehicle Spares & Service	600	0	0	600	0	600	600	516	84	84
6265	Other Transport, Travel & Postage	1,000	0	0	1,000	0	1,000	1,000	978	22	22
6271	Telephone Charges	2,000	0	0	2,000	0	2,000	2,000	1,995	5	5
6272	Electricity Charges	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6273	Water Charges	6,498	0	0	6,498	0	6,498	6,498	6,498	0	0
6281	Security Services	19,075	(6,309)	0	12,766	0	12,766	12,766	9,881	2,885	2,885
6282	Equipment Maintenance	2,760	0	0	2,760	0	2,760	2,760	2,760	0	0
6283	Cleaning & Extermination Services	1,200	0	0	1,200	0	1,200	1,200	1,138	62	62
6291	National & Other Events	5,583	0	0	5,583	0	5,583	5,583	5,575	8	8
6293	Refreshment and Meals	700	0	0	700	0	700	700	683	17	17
6321	Subsid & Cont to Local Organisation	160,140	0	0	160,140	0	160,140	160,140	160,140	0	0

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**AGENCY 45 - MINISTRY OF HOUSING AND WATER
PROGRAMME 451 - HOUSING AND WATER
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	516,685	1	0	516,686	0	516,686	515,836	513,185	3,501	2,651
6111	Administrative	3,134	157	0	3,291	0	3,291	3,291	3,291	0	0
6114	Clerical & Office Support	1,494	(102)	0	1,392	0	1,392	1,235	1,235	157	0
6115	Semi-Skilled Operatives & Unskilled	1,084	86	0	1,170	0	1,170	1,170	1,170	0	0
6116	Contracted Employees	41,534	(242)	0	41,292	0	41,292	40,625	40,550	742	75
6117	Temporary Employees	250	13	0	263	0	263	263	263	0	0
6131	Other Direct Labour Costs	540	52	0	592	0	592	592	592	0	0
6133	Benefits & Allowances	476	37	0	513	0	513	513	513	0	0
6134	National Insurance	459	0	0	459	0	459	433	433	26	0
6221	Drugs & Medical Supplies	170	0	0	170	0	170	170	170	0	0
6222	Field Materials & Supplies	150	0	0	150	0	150	150	150	0	0
6223	Office Materials & Supplies	2,600	400	0	3,000	0	3,000	3,000	3,000	0	0
6224	Print & Non-Print Materials	1,600	200	0	1,800	0	1,800	1,800	1,799	1	1
6231	Fuel and Lubricants	3,500	300	0	3,800	0	3,800	3,800	3,800	0	0
6242	Maintenance of Buildings	3,635	1,498	0	5,133	0	5,133	5,133	4,591	542	542
6243	Janitorial & Cleaning Supplies	1,256	0	0	1,256	0	1,256	1,256	1,256	0	0
6255	Maintenance of Other Infrastructure	1,250	403	0	1,653	0	1,653	1,653	1,646	7	7
6261	Local Travel & Subsistence	2,000	0	0	2,000	0	2,000	2,000	1,974	26	26
6263	Postage, Telex & Cablegrams	41	0	0	41	0	41	41	13	28	28
6264	Vehicle Spares & Service	3,600	346	0	3,946	0	3,946	3,946	3,897	49	49
6265	Other Transport, Travel & Postage	2,800	(1,100)	0	1,700	0	1,700	1,700	586	1,114	1,114
6271	Telephone Charges	4,314	0	0	4,314	0	4,314	4,314	4,006	308	308
6272	Electricity Charges	6,144	0	0	6,144	0	6,144	6,144	6,144	0	0
6273	Water Charges	1,164	0	0	1,164	0	1,164	1,164	1,164	0	0
6281	Security Services	26,165	(3,301)	0	22,864	0	22,864	22,864	22,389	475	475
6282	Equipment Maintenance	1,800	254	0	2,054	0	2,054	2,054	2,053	1	1
6283	Cleaning & Extermination Services	730	400	0	1,130	0	1,130	1,130	1,130	0	0
6284	Other	1,300	300	0	1,600	0	1,600	1,600	1,576	24	24
6291	National & Other Events	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6293	Refreshment and Meals	1,195	300	0	1,495	0	1,495	1,495	1,495	0	0
6294	Other	600	0	0	600	0	600	600	599	1	1
6302	Training (including scholarships)	300	0	0	300	0	300	300	300	0	0
6321	Subsid & Cont to Local Organisation	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 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	5,309,867	0	0	5,309,867	0	5,309,867	5,309,765	5,289,270	20,597	20,495
6111	Administrative	4,500	187	0	4,687	0	4,687	4,687	4,684	3	3
6112	Senior Technical	163,500	(3,517)	0	159,983	0	159,983	159,983	159,820	163	163
6113	Other Technical & Craft Skilled	297,600	11,312	0	308,912	0	308,912	308,812	308,225	687	587
6114	Clerical & Office Support	126,000	8,273	0	134,273	0	134,273	134,273	133,876	397	397
6115	Semi-Skilled Operatives & Unskilled	378,200	(6,307)	0	371,893	0	371,893	371,893	368,840	3,053	3,053
6116	Contracted Employees	1,015,600	0	0	1,015,600	0	1,015,600	1,015,600	1,015,459	141	141
6131	Other Direct Labour Costs	190,800	0	0	190,800	0	190,800	190,800	189,084	1,716	1,716
6133	Benefits & Allowances	130,500	1,416	0	131,916	0	131,916	131,915	131,570	346	345
6134	National Insurance	132,000	(11,364)	0	120,636	0	120,636	120,635	120,624	12	11
6221	Drugs & Medical Supplies	1,866,936	102,000	0	1,968,936	0	1,968,936	1,968,936	1,968,936	0	0
6222	Field Materials & Supplies	1,100	0	0	1,100	0	1,100	1,100	1,078	22	22
6223	Office Materials & Supplies	10,600	4,600	0	15,200	0	15,200	15,200	14,792	408	408
6224	Print & Non-Print Materials	12,000	2,100	0	14,100	0	14,100	14,100	13,600	500	500
6231	Fuel and Lubricants	80,068	39,000	0	119,068	0	119,068	119,068	114,769	4,299	4,299
6241	Rental of Buildings	24,412	(7,879)	0	16,533	0	16,533	16,533	16,532	1	1
6242	Maintenance of Buildings	35,000	0	0	35,000	0	35,000	35,000	34,546	454	454
6243	Janitorial & Cleaning Supplies	36,000	(4,500)	0	31,500	0	31,500	31,500	31,498	2	2
6253	Maintenance of Drainage & Irrigation Works	0	0	0	0	0	0	0	0	0	0
6255	Maintenance of Other Infrastructure	4,050	0	0	4,050	0	4,050	4,050	4,040	10	10
6261	Local Travel & Subsistence	800	130	0	930	0	930	930	869	61	61
6263	Postage, Telex & Cablegrams	39	8	0	47	0	47	47	41	6	6
6264	Vehicle Spares & Service	7,040	0	0	7,040	0	7,040	7,040	6,687	353	353
6271	Telephone Charges	7,500	0	0	7,500	0	7,500	7,500	7,036	464	464
6272	Electricity Charges	308,400	(160,159)	0	148,241	0	148,241	148,241	148,100	141	141
6273	Water Charges	34,960	0	0	34,960	0	34,960	34,960	34,960	0	0
6281	Security Services	32,902	(10,000)	0	22,902	0	22,902	22,902	22,538	364	364
6282	Equipment Maintenance	121,000	25,605	0	146,605	0	146,605	146,605	146,211	394	394
6283	Cleaning & Extermination Services	53,260	(1,000)	0	52,260	0	52,260	52,260	52,260	0	0
6284	Other	117,000	19,395	0	136,395	0	136,395	136,395	132,555	3,840	3,840
6291	National & Other Events	1,400	0	0	1,400	0	1,400	1,400	1,386	14	14
6292	Dietary	80,000	(10,095)	0	69,905	0	69,905	69,905	67,252	2,653	2,653
6293	Refreshment and Meals	3,600	400	0	4,000	0	4,000	4,000	3,908	92	92
6294	Other	0	0	0	0	0	0	0	0	0	0
6302	Training (including scholarships)	33,100	395	0	33,495	0	33,495	33,495	33,494	1	1

MR. A. JOHNSON
HEAD OF BUDGET AGENCY (a.g)

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 471 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	850,015	(6,188)	0	843,827	0	843,827	843,319	842,812	1,015	507
6111	Administrative	25,444	0	0	25,444	0	25,444	25,444	25,444	0	0
6112	Senior Technical	29,127	0	0	29,127	0	29,127	29,127	29,127	0	0
6113	Other Technical & Craft Skilled	7,380	(636)	0	6,744	0	6,744	6,744	6,744	0	0
6114	Clerical & Office Support	13,504	0	0	13,504	0	13,504	13,504	13,504	0	0
6115	Semi-Skilled Operatives & Unskilled	4,276	0	0	4,276	0	4,276	4,210	4,210	66	0
6116	Contracted Employees	145,390	10,550	0	155,940	0	155,940	155,940	155,861	79	79
6117	Temporary Employees	390	0	0	390	0	390	0	0	390	0
6131	Other Direct Labour Costs	869	(686)	0	183	0	183	183	183	0	0
6133	Benefits & Allowances	9,178	(416)	0	8,762	0	8,762	8,710	8,710	52	0
6134	National Insurance	6,063	0	0	6,063	0	6,063	6,063	6,063	0	0
6221	Drugs & Medical Supplies	61,600	0	0	61,600	0	61,600	61,600	61,600	0	0
6222	Field Materials & Supplies	6,046	0	0	6,046	0	6,046	6,046	6,046	0	0
6223	Office Materials & Supplies	9,000	(1,500)	0	7,500	0	7,500	7,500	7,500	0	0
6224	Print & Non-Print Materials	12,010	(725)	0	11,285	0	11,285	11,285	11,260	25	25
6231	Fuel and Lubricants	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6241	Rental of Buildings	2,040	2,225	0	4,265	0	4,265	4,265	3,940	325	325
6242	Maintenance of Buildings	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
6243	Janitorial & Cleaning Supplies	5,666	(4,149)	0	1,517	0	1,517	1,517	1,517	0	0
6255	Maintenance of Other Infrastructure	6,750	0	0	6,750	0	6,750	6,750	6,750	0	0
6261	Local Travel & Subsistence	12,853	0	0	12,853	0	12,853	12,853	12,853	0	0
6263	Postage, Telex & Cablegrams	514	0	0	514	0	514	514	514	0	0
6264	Vehicle Spares & Service	13,885	0	0	13,885	0	13,885	13,885	13,885	0	0
6265	Other Transport, Travel & Postage	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6271	Telephone Charges	16,745	0	0	16,745	0	16,745	16,745	16,745	0	0
6272	Electricity Charges	62,640	(15,000)	0	47,640	0	47,640	47,640	47,640	0	0
6273	Water Charges	6,091	0	0	6,091	0	6,091	6,091	6,091	0	0
6281	Security Services	52,421	(491)	0	51,930	0	51,930	51,930	51,930	0	0
6282	Equipment Maintenance	14,930	0	0	14,930	0	14,930	14,930	14,930	0	0
6283	Cleaning & Extermination Services	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6284	Other	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6291	National & Other Events	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6293	Refreshment and Meals	5,170	0	0	5,170	0	5,170	5,170	5,170	0	0
6294	Other	160,411	4,640	0	165,051	0	165,051	165,051	164,990	61	61

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 471 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
6302	Training (including scholarships)	9,229	0	0	9,229	0	9,229	9,229	9,213	16	16
6321	Subsid & Cont to Local Organisation	17,724	0	0	17,724	0	17,724	17,724	17,723	1	1
6322	Subsid & Cont to Intl Organisation	60,969	0	0	60,969	0	60,969	60,969	60,969	0	0

MR. T. THOMAS
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 472 - DISEASES CONTROL
CURRENT APPROPRIATION ACCOUNT**

FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	995,790	(6,008)	0	989,782	0	989,782	989,278	984,545	5,237	4,733
6111	Administrative	15,630	(619)	0	15,011	0	15,011	15,011	15,011	0	0
6112	Senior Technical	24,300	0	0	24,300	0	24,300	24,300	24,300	0	0
6113	Other Technical & Craft Skilled	16,609	(2,613)	0	13,996	0	13,996	13,996	13,996	0	0
6114	Clerical & Office Support	7,431	(1,361)	0	6,070	0	6,070	6,070	6,069	1	1
6115	Semi-Skilled Operatives & Unskilled	11,024	(1,032)	0	9,992	0	9,992	9,992	9,992	0	0
6116	Contracted Employees	80,136	0	0	80,136	0	80,136	80,136	80,107	29	29
6117	Temporary Employees	258	1,046	0	1,304	0	1,304	1,059	1,059	245	0
6131	Other Direct Labour Costs	4,724	0	0	4,724	0	4,724	4,724	4,724	0	0
6133	Benefits & Allowances	9,271	(1,429)	0	7,842	0	7,842	7,733	7,733	109	0
6134	National Insurance	5,583	0	0	5,583	0	5,583	5,433	5,433	150	0
6221	Drugs & Medical Supplies	501,069	0	0	501,069	0	501,069	501,069	501,069	0	0
6222	Field Materials & Supplies	25,914	4,100	0	30,014	0	30,014	30,014	30,005	9	9
6223	Office Materials & Supplies	6,533	0	0	6,533	0	6,533	6,533	6,533	0	0
6224	Print & Non-Print Materials	69,432	(28,500)	0	40,932	0	40,932	40,932	39,859	1,073	1,073
6231	Fuel and Lubricants	9,100	0	0	9,100	0	9,100	9,100	9,100	0	0
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6243	Janitorial & Cleaning Supplies	5,893	0	0	5,893	0	5,893	5,893	5,893	0	0
6252	Maintenance of Bridges	0	0	0	0	0	0	0	0	0	0
6255	Maintenance of Other Infrastructure	500	0	0	500	0	500	500	500	0	0
6261	Local Travel & Subsistence	14,669	0	0	14,669	0	14,669	14,669	14,669	0	0
6263	Postage, Telex & Cablegrams	345	0	0	345	0	345	345	345	0	0
6264	Vehicle Spares & Service	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6265	Other Transport, Travel & Postage	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6271	Telephone Charges	4,543	0	0	4,543	0	4,543	4,543	4,543	0	0
6272	Electricity Charges	32,563	0	0	32,563	0	32,563	32,563	32,563	0	0
6273	Water Charges	2,670	0	0	2,670	0	2,670	2,670	2,670	0	0
6281	Security Services	12,562	0	0	12,562	0	12,562	12,562	12,562	0	0
6282	Equipment Maintenance	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6283	Cleaning & Extermination Services	10,190	0	0	10,190	0	10,190	10,190	10,190	0	0
6284	Other	9,064	0	0	9,064	0	9,064	9,064	9,040	24	24
6291	National & Other Events	12,622	8,300	0	20,922	0	20,922	20,922	20,922	0	0
6292	Dietary	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6293	Refreshment and Meals	3,248	100	0	3,348	0	3,348	3,348	3,348	0	0
6294	Other	6,475	16,000	0	22,475	0	22,475	22,475	22,458	17	17
6302	Training (including scholarships)	30,000	0	0	30,000	0	30,000	30,000	29,570	430	430
6321	Subsid & Cont to Local Organisation	13,632	0	0	13,632	0	13,632	13,632	10,482	3,150	3,150

MR. T. THOMAS
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 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	604,250	12,197	0	616,447	0	616,447	616,224	614,506	1,941	1,718
6111	Administrative	1,351	0	0	1,351	0	1,351	1,351	1,351	0	0
6112	Senior Technical	39,799	(1,809)	0	37,990	0	37,990	37,990	37,990	0	0
6113	Other Technical & Craft Skilled	15,197	(608)	0	14,589	0	14,589	14,589	14,589	0	0
6114	Clerical & Office Support	3,250	0	0	3,250	0	3,250	3,250	3,237	13	13
6115	Semi-Skilled Operatives & Unskilled	8,797	(57)	0	8,740	0	8,740	8,740	8,740	0	0
6116	Contracted Employees	64,601	0	0	64,601	0	64,601	64,601	64,348	253	253
6117	Temporary Employees	746	(633)	0	113	0	113	113	113	0	0
6131	Other Direct Labour Costs	168	247	0	415	0	415	339	339	76	0
6133	Benefits & Allowances	7,325	57	0	7,382	0	7,382	7,382	7,382	0	0
6134	National Insurance	4,781	0	0	4,781	0	4,781	4,634	4,634	147	0
6221	Drugs & Medical Supplies	256,241	0	0	256,241	0	256,241	256,241	256,241	0	0
6222	Field Materials & Supplies	10,146	0	0	10,146	0	10,146	10,146	10,146	0	0
6223	Office Materials & Supplies	7,000	0	0	7,000	0	7,000	7,000	6,939	61	61
6224	Print & Non-Print Materials	10,323	5,000	0	15,323	0	15,323	15,323	15,306	17	17
6231	Fuel and Lubricants	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	6,600	0	0	6,600	0	6,600	6,600	6,600	0	0
6243	Janitorial & Cleaning Supplies	1,937	0	0	1,937	0	1,937	1,937	1,937	0	0
6255	Maintenance of Other Infrastructure	372	0	0	372	0	372	372	372	0	0
6261	Local Travel & Subsistence	17,085	0	0	17,085	0	17,085	17,085	17,085	0	0
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	27	73	73
6264	Vehicle Spares & Service	4,270	0	0	4,270	0	4,270	4,270	4,270	0	0
6265	Other Transport, Travel & Postage	2,150	0	0	2,150	0	2,150	2,150	2,138	12	12
6271	Telephone Charges	2,810	0	0	2,810	0	2,810	2,810	2,810	0	0
6272	Electricity Charges	8,463	0	0	8,463	0	8,463	8,463	8,463	0	0
6273	Water Charges	2,415	0	0	2,415	0	2,415	2,415	2,415	0	0
6281	Security Services	5,468	0	0	5,468	0	5,468	5,468	5,468	0	0
6282	Equipment Maintenance	10,739	0	0	10,739	0	10,739	10,739	10,660	79	79
6283	Cleaning & Extermination Services	818	0	0	818	0	818	818	709	109	109
6284	Other	6,920	0	0	6,920	0	6,920	6,920	6,920	0	0
6291	National & Other Events	13,886	0	0	13,886	0	13,886	13,886	13,661	225	225
6292	Dietary	20,000	0	0	20,000	0	20,000	20,000	19,690	310	310
6293	Refreshment and Meals	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6294	Other	3,909	0	0	3,909	0	3,909	3,909	3,447	462	462
6302	Training (including scholarships)	55,383	10,000	0	65,383	0	65,383	65,383	65,279	104	104

MR. T. THOMAS
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 474 - REGIONAL AND CLINICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	5,138,328	0	0	5,138,328	0	5,138,328	5,138,328	5,136,774	1,554	1,554
6111	Administrative	3,126	(1,101)	0	2,025	0	2,025	2,025	2,025	0	0
6112	Senior Technical	32,359	946	0	33,305	0	33,305	33,305	33,278	27	27
6113	Other Technical & Craft Skilled	207,746	7,708	0	215,454	0	215,454	215,454	215,395	59	59
6114	Clerical & Office Support	684	23	0	707	0	707	707	707	0	0
6115	Semi-Skilled Operatives & Unskilled	120,105	30,114	0	150,219	0	150,219	150,219	150,199	20	20
6116	Contracted Employees	1,796,471	26,377	0	1,822,848	0	1,822,848	1,822,848	1,822,689	159	159
6117	Temporary Employees	274,483	(65,907)	0	208,576	0	208,576	208,576	208,576	0	0
6131	Other Direct Labour Costs	553	46	0	599	0	599	599	599	0	0
6133	Benefits & Allowances	141,770	146	0	141,916	0	141,916	141,916	141,916	0	0
6134	National Insurance	28,292	1,648	0	29,940	0	29,940	29,940	29,940	0	0
6221	Drugs & Medical Supplies	1,966,588	0	0	1,966,588	0	1,966,588	1,966,588	1,966,588	0	0
6222	Field Materials & Supplies	10,920	0	0	10,920	0	10,920	10,920	10,477	443	443
6223	Office Materials & Supplies	8,844	0	0	8,844	0	8,844	8,844	8,844	0	0
6224	Print & Non-Print Materials	16,558	0	0	16,558	0	16,558	16,558	16,192	366	366
6231	Fuel and Lubricants	26,016	0	0	26,016	0	26,016	26,016	26,016	0	0
6241	Rental of Buildings	21,600	4,300	0	25,900	0	25,900	25,900	25,900	0	0
6242	Maintenance of Buildings	43,969	0	0	43,969	0	43,969	43,969	43,969	0	0
6243	Janitorial & Cleaning Supplies	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0
6251	Maintenance of Roads	0	0	0	0	0	0	0	0	0	0
6255	Maintenance of Other Infrastructure	11,936	0	0	11,936	0	11,936	11,936	11,936	0	0
6261	Local Travel & Subsistence	20,600	4,000	0	24,600	0	24,600	24,600	24,600	0	0
6263	Postage, Telex & Cablegrams	56	0	0	56	0	56	56	17	39	39
6264	Vehicle Spares & Service	11,534	0	0	11,534	0	11,534	11,534	11,534	0	0
6265	Other Transport, Travel & Postage	62,854	0	0	62,854	0	62,854	62,854	62,854	0	0
6271	Telephone Charges	8,418	0	0	8,418	0	8,418	8,418	8,413	5	5
6272	Electricity Charges	27,618	0	0	27,618	0	27,618	27,618	27,618	0	0
6273	Water Charges	9,771	0	0	9,771	0	9,771	9,771	9,771	0	0
6281	Security Services	60,089	0	0	60,089	0	60,089	60,089	60,089	0	0
6282	Equipment Maintenance	27,608	0	0	27,608	0	27,608	27,608	27,603	5	5
6283	Cleaning & Extermination Services	8,150	0	0	8,150	0	8,150	8,150	7,788	362	362
6284	Other	112,260	(12,900)	0	99,360	0	99,360	99,360	99,360	0	0
6291	National & Other Events	3,990	0	0	3,990	0	3,990	3,990	3,965	25	25
6292	Dietary	26,685	0	0	26,685	0	26,685	26,685	26,685	0	0
6293	Refreshment and Meals	3,924	0	0	3,924	0	3,924	3,924	3,924	0	0
6294	Other	5,000	0	0	5,000	0	5,000	5,000	4,990	10	10
6302	Training (including scholarships)	13,551	4,600	0	18,151	0	18,151	18,151	18,117	34	34
6321	Subsid & Cont to Local Organisation	200	0	0	200	0	200	200	200	0	0

MR. T. THOMAS
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 475 - HEALTH SCIENCES EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	478,357	1	0	478,358	0	478,358	469,672	468,072	10,286	1,600
6111	Administrative	1,964	(76)	0	1,888	0	1,888	824	824	1,064	0
6112	Senior Technical	10,366	0	0	10,366	0	10,366	9,397	9,393	973	4
6113	Other Technical & Craft Skilled	2,258	76	0	2,334	0	2,334	2,334	2,334	0	0
6114	Clerical & Office Support	2,675	133	0	2,808	0	2,808	2,808	2,808	0	0
6115	Semi-Skilled Operatives & Unskilled	1,647	132	0	1,779	0	1,779	1,779	1,779	0	0
6116	Contracted Employees	42,144	(408)	0	41,736	0	41,736	39,850	39,789	1,947	61
6117	Temporary Employees	1,458	0	0	1,458	0	1,458	746	746	712	0
6131	Other Direct Labour Costs	561	144	0	705	0	705	705	705	0	0
6133	Benefits & Allowances	15,338	0	0	15,338	0	15,338	12,998	12,998	2,340	0
6134	National Insurance	18,258	0	0	18,258	0	18,258	16,543	16,543	1,715	0
6221	Drugs & Medical Supplies	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
6222	Field Materials & Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6223	Office Materials & Supplies	3,000	(700)	0	2,300	0	2,300	2,300	2,300	0	0
6224	Print & Non-Print Materials	4,500	0	0	4,500	0	4,500	4,500	3,745	755	755
6231	Fuel and Lubricants	605	0	0	605	0	605	605	605	0	0
6241	Rental of Buildings	5,040	2,700	0	7,740	0	7,740	7,740	7,740	0	0
6242	Maintenance of Buildings	19,200	0	0	19,200	0	19,200	19,200	19,200	0	0
6243	Janitorial & Cleaning Supplies	2,190	0	0	2,190	0	2,190	2,190	2,190	0	0
6255	Maintenance of Other Infrastructure	3,000	0	0	3,000	0	3,000	3,000	2,986	14	14
6261	Local Travel & Subsistence	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6263	Postage, Telex & Cablegrams	50	0	0	50	0	50	50	50	0	0
6264	Vehicle Spares & Service	450	0	0	450	0	450	450	432	18	18
6265	Other Transport, Travel & Postage	900	0	0	900	0	900	900	900	0	0
6271	Telephone Charges	3,870	0	0	3,870	0	3,870	3,870	3,870	0	0
6272	Electricity Charges	5,100	(2,000)	0	3,100	0	3,100	3,100	3,100	0	0
6273	Water Charges	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6281	Security Services	28,242	0	0	28,242	0	28,242	28,242	28,242	0	0
6282	Equipment Maintenance	3,123	0	0	3,123	0	3,123	3,123	3,111	12	12
6283	Cleaning & Extermination Services	3,500	0	0	3,500	0	3,500	3,500	3,368	132	132
6284	Other	6,040	0	0	6,040	0	6,040	6,040	6,028	12	12
6291	National & Other Events	4,400	0	0	4,400	0	4,400	4,400	4,400	0	0
6292	Dietary	38,000	0	0	38,000	0	38,000	38,000	37,550	450	450
6293	Refreshment and Meals	500	0	0	500	0	500	500	500	0	0
6294	Other	600	0	0	600	0	600	600	600	0	0
6302	Training (including scholarships)	241,078	0	0	241,078	0	241,078	241,078	240,936	142	142

MR. T. THOMAS
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 476 - STANDARDS & TECHNICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	517,247	1	0	517,248	0	517,248	515,135	511,605	5,643	3,530
6111	Administrative	8,935	447	0	9,382	0	9,382	9,382	9,382	0	0
6112	Senior Technical	5,563	(256)	0	5,307	0	5,307	4,156	4,156	1,151	0
6113	Other Technical & Craft Skilled	28,842	5,477	0	34,319	0	34,319	34,319	34,319	0	0
6114	Clerical & Office Support	2,050	103	0	2,153	0	2,153	2,153	2,153	0	0
6115	Semi-Skilled Operatives & Unskilled	6,609	202	0	6,811	0	6,811	6,811	6,811	0	0
6116	Contracted Employees	35,185	(6,378)	0	28,807	0	28,807	28,220	28,211	596	9
6117	Temporary Employees	0	207	0	207	0	207	207	207	0	0
6131	Other Direct Labour Costs	242	134	0	376	0	376	376	376	0	0
6133	Benefits & Allowances	4,821	0	0	4,821	0	4,821	4,446	4,446	375	0
6134	National Insurance	4,011	65	0	4,076	0	4,076	4,076	4,076	0	0
6221	Drugs & Medical Supplies	300,017	0	0	300,017	0	300,017	300,017	298,633	1,384	1,384
6222	Field Materials & Supplies	1,544	0	0	1,544	0	1,544	1,544	1,544	0	0
6223	Office Materials & Supplies	2,584	0	0	2,584	0	2,584	2,584	2,584	0	0
6224	Print & Non-Print Materials	5,000	0	0	5,000	0	5,000	5,000	4,644	356	356
6231	Fuel and Lubricants	1,914	0	0	1,914	0	1,914	1,914	1,914	0	0
6242	Maintenance of Buildings	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6243	Janitorial & Cleaning Supplies	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6255	Maintenance of Other Infrastructure	960	0	0	960	0	960	960	931	29	29
6261	Local Travel & Subsistence	5,000	0	0	5,000	0	5,000	5,000	4,801	199	199
6263	Postage, Telex & Cablegrams	362	0	0	362	0	362	362	362	0	0
6264	Vehicle Spares & Service	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6265	Other Transport, Travel & Postage	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6271	Telephone Charges	2,479	0	0	2,479	0	2,479	2,479	2,477	2	2
6272	Electricity Charges	13,500	0	0	13,500	0	13,500	13,500	13,500	0	0
6273	Water Charges	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6281	Security Services	2,634	0	0	2,634	0	2,634	2,634	2,634	0	0
6282	Equipment Maintenance	48,075	0	0	48,075	0	48,075	48,075	47,837	238	238
6283	Cleaning & Extermination Services	1,979	0	0	1,979	0	1,979	1,979	1,857	122	122
6284	Other	3,674	0	0	3,674	0	3,674	3,674	3,270	404	404
6291	National & Other Events	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6292	Dietary	3,000	0	0	3,000	0	3,000	3,000	2,598	402	402
6293	Refreshment and Meals	908	0	0	908	0	908	908	908	0	0
6294	Other	160	0	0	160	0	160	160	160	0	0
6302	Training (including scholarships)	11,399	0	0	11,399	0	11,399	11,399	11,014	385	385

MR. T. THOMAS
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 477 - REHABILITATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	259,667	0	0	259,667	0	259,667	257,386	255,719	3,948	1,667
6111	Administrative	783	14	0	797	0	797	797	797	0	0
6112	Senior Technical	15,080	(3,200)	0	11,880	0	11,880	11,430	11,430	450	0
6113	Other Technical & Craft Skilled	22,773	244	0	23,017	0	23,017	23,017	23,017	0	0
6114	Clerical & Office Support	1,200	60	0	1,260	0	1,260	1,260	1,260	0	0
6115	Semi-Skilled Operatives & Unskilled	24,894	260	0	25,154	0	25,154	25,154	25,154	0	0
6116	Contracted Employees	56,012	1,854	0	57,866	0	57,866	57,866	57,866	0	0
6117	Temporary Employees	3,496	0	0	3,496	0	3,496	2,302	2,254	1,242	48
6131	Other Direct Labour Costs	216	474	0	690	0	690	530	530	160	0
6133	Benefits & Allowances	7,906	294	0	8,200	0	8,200	8,200	8,200	0	0
6134	National Insurance	5,074	0	0	5,074	0	5,074	4,597	4,597	477	0
6221	Drugs & Medical Supplies	4,635	0	0	4,635	0	4,635	4,635	4,635	0	0
6222	Field Materials & Supplies	6,000	0	0	6,000	0	6,000	6,000	5,949	51	51
6223	Office Materials & Supplies	3,490	(310)	0	3,180	0	3,180	3,180	3,180	0	0
6224	Print & Non-Print Materials	3,400	0	0	3,400	0	3,400	3,400	3,400	0	0
6231	Fuel and Lubricants	2,964	0	0	2,964	0	2,964	2,964	2,964	0	0
6241	Rental of Buildings	840	310	0	1,150	0	1,150	1,150	1,150	0	0
6242	Maintenance of Buildings	8,850	0	0	8,850	0	8,850	8,850	8,850	0	0
6243	Janitorial & Cleaning Supplies	2,260	0	0	2,260	0	2,260	2,260	2,250	10	10
6255	Maintenance of Other Infrastructure	1,774	0	0	1,774	0	1,774	1,774	1,691	83	83
6261	Local Travel & Subsistence	2,684	0	0	2,684	0	2,684	2,684	2,684	0	0
6263	Postage, Telex & Cablegrams	92	0	0	92	0	92	92	92	0	0
6264	Vehicle Spares & Service	2,970	0	0	2,970	0	2,970	2,970	2,862	108	108
6265	Other Transport, Travel & Postage	60	0	0	60	0	60	60	7	53	53
6271	Telephone Charges	830	0	0	830	0	830	830	823	7	7
6272	Electricity Charges	4,000	0	0	4,000	0	4,000	4,000	3,779	221	221
6273	Water Charges	1,512	0	0	1,512	0	1,512	1,512	1,512	0	0
6281	Security Services	12,348	0	0	12,348	0	12,348	12,348	12,348	0	0
6282	Equipment Maintenance	7,658	0	0	7,658	0	7,658	7,658	7,658	0	0
6283	Cleaning & Extermination Services	1,207	0	0	1,207	0	1,207	1,207	614	593	593
6284	Other	1,347	0	0	1,347	0	1,347	1,347	1,341	6	6
6291	National & Other Events	2,000	0	0	2,000	0	2,000	2,000	1,953	47	47
6292	Dietary	3,019	0	0	3,019	0	3,019	3,019	2,786	233	233
6293	Refreshment and Meals	2,140	0	0	2,140	0	2,140	2,140	2,140	0	0
6294	Other	10	0	0	10	0	10	10	9	1	1
6302	Training (including scholarships)	7,348	0	0	7,348	0	7,348	7,348	7,142	206	206
6321	Subsid & Cont to Local Organisation	38,795	0	0	38,795	0	38,795	38,795	38,795	0	0

MR. T. THOMAS
HEAD OF BUDGET AGENCY

AGENCY 48 - MINISTRY OF LABOUR, HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 481 - STRATEGIC PLANNING, ADMINISTRATION AND HUMAN SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	214,020	404	0	214,424	0	214,424	207,043	207,042	7,382	1
6111	Administrative	12,190	(1,168)	0	11,022	0	11,022	11,022	11,022	0	0
6112	Senior Technical	1,356	63	0	1,419	0	1,419	1,419	1,419	0	0
6113	Other Technical & Craft Skilled	4,404	(128)	0	4,276	0	4,276	4,276	4,276	0	0
6114	Clerical & Office Support	8,520	(523)	0	7,997	0	7,997	7,997	7,997	0	0
6115	Semi-Skilled Operatives & Unskilled	2,712	212	0	2,924	0	2,924	2,924	2,924	0	0
6116	Contracted Employees	87,000	2,721	0	89,721	0	89,721	89,721	89,720	1	1
6117	Temporary Employees	150	320	0	470	0	470	470	470	0	0
6131	Other Direct Labour Costs	18	78	0	96	0	96	96	96	0	0
6133	Benefits & Allowances	3,000	(961)	0	2,039	0	2,039	2,039	2,039	0	0
6134	National Insurance	2,386	(210)	0	2,176	0	2,176	2,176	2,176	0	0
6221	Drugs & Medical Supplies	260	0	0	260	0	260	210	210	50	0
6222	Field Materials & Supplies	460	0	0	460	0	460	96	96	364	0
6223	Office Materials & Supplies	4,200	(500)	0	3,700	0	3,700	3,514	3,514	186	0
6224	Print & Non-Print Materials	4,000	0	0	4,000	0	4,000	3,233	3,233	767	0
6231	Fuel and Lubricants	10,200	0	0	10,200	0	10,200	9,232	9,232	968	0
6241	Rental of Buildings	3,063	0	0	3,063	0	3,063	3,062	3,062	1	0
6242	Maintenance of Buildings	7,863	0	0	7,863	0	7,863	7,448	7,448	415	0
6243	Janitorial & Cleaning Supplies	1,400	(500)	0	900	0	900	266	266	634	0
6255	Maintenance of Other Infrastructure	2,206	(700)	0	1,506	0	1,506	1,500	1,500	6	0
6261	Local Travel & Subsistence	3,190	0	0	3,190	0	3,190	2,238	2,238	952	0
6263	Postage, Telex & Cablegrams	57	0	0	57	0	57	45	45	12	0
6264	Vehicle Spares & Service	6,880	1,700	0	8,580	0	8,580	8,579	8,579	1	0
6265	Other Transport, Travel & Postage	1,000	0	0	1,000	0	1,000	590	590	410	0
6271	Telephone Charges	5,500	0	0	5,500	0	5,500	4,868	4,868	632	0
6272	Electricity Charges	6,200	0	0	6,200	0	6,200	6,200	6,200	0	0
6273	Water Charges	1,200	0	0	1,200	0	1,200	1,055	1,055	145	0
6281	Security Services	15,000	0	0	15,000	0	15,000	13,342	13,342	1,658	0
6282	Equipment Maintenance	3,000	0	0	3,000	0	3,000	2,997	2,997	3	0
6283	Cleaning & Extermination Services	300	0	0	300	0	300	284	284	16	0
6284	Other	5,190	1,000	0	6,190	0	6,190	6,131	6,131	59	0
6291	National & Other Events	1,500	(800)	0	700	0	700	685	685	15	0
6293	Refreshment and Meals	2,470	0	0	2,470	0	2,470	2,470	2,470	0	0
6294	Other	1,400	0	0	1,400	0	1,400	1,397	1,397	3	0

AGENCY 48 - MINISTRY OF LABOUR, HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 481 - STRATEGIC PLANNING, ADMINISTRATION AND HUMAN SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
6302	Training (including scholarships)	600	(200)	0	400	0	400	396	396	4	0
6321	Subsid & Cont to Local Organisation	5,145	0	0	5,145	0	5,145	5,065	5,065	80	0
6322	Subsid & Cont to Intl Organisation	0	0	0	0	0	0	0	0	0	0

MRS. L. BAIRD
HEAD OF BUDGET AGENCY

AGENCY 48 - MINISTRY OF LABOUR, HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 482 - SOCIAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	8,678,976	(1,911)	0	8,677,065	0	8,677,065	8,569,669	8,569,650	107,415	19
6111	Administrative	4,019	194	0	4,213	0	4,213	4,213	4,213	0	0
6112	Senior Technical	18,296	303	0	18,599	0	18,599	18,599	18,599	0	0
6113	Other Technical & Craft Skilled	39,491	22	0	39,513	0	39,513	39,513	39,513	0	0
6114	Clerical & Office Support	7,896	70	0	7,966	0	7,966	7,966	7,966	0	0
6115	Semi-Skilled Operatives & Unskilled	39,348	740	0	40,088	0	40,088	40,088	40,078	10	10
6116	Contracted Employees	127,100	7	0	127,107	0	127,107	127,107	127,098	9	9
6117	Temporary Employees	3,066	(1,359)	0	1,707	0	1,707	1,707	1,707	0	0
6131	Other Direct Labour Costs	182	9	0	191	0	191	191	191	0	0
6133	Benefits & Allowances	16,608	(1,277)	0	15,331	0	15,331	15,331	15,331	0	0
6134	National Insurance	9,354	(620)	0	8,734	0	8,734	8,734	8,734	0	0
6221	Drugs & Medical Supplies	1,084	0	0	1,084	0	1,084	465	465	619	0
6222	Field Materials & Supplies	14,000	0	0	14,000	0	14,000	13,727	13,727	273	0
6223	Office Materials & Supplies	9,000	0	0	9,000	0	9,000	8,883	8,883	117	0
6224	Print & Non-Print Materials	15,000	(2,000)	0	13,000	0	13,000	12,239	12,239	761	0
6231	Fuel and Lubricants	10,000	0	0	10,000	0	10,000	8,339	8,339	1,661	0
6242	Maintenance of Buildings	28,498	0	0	28,498	0	28,498	26,058	26,058	2,440	0
6243	Janitorial & Cleaning Supplies	21,000	2,000	0	23,000	0	23,000	21,227	21,227	1,773	0
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	5,836	0	0	5,836	0	5,836	5,783	5,783	53	0
6261	Local Travel & Subsistence	12,000	0	0	12,000	0	12,000	10,962	10,962	1,038	0
6263	Postage, Telex & Cablegrams	40	0	0	40	0	40	25	25	15	0
6264	Vehicle Spares & Service	2,200	0	0	2,200	0	2,200	2,197	2,197	3	0
6265	Other Transport, Travel & Postage	4,000	0	0	4,000	0	4,000	3,907	3,907	93	0
6271	Telephone Charges	7,200	0	0	7,200	0	7,200	4,712	4,712	2,488	0
6272	Electricity Charges	17,757	0	0	17,757	0	17,757	17,650	17,650	107	0
6273	Water Charges	5,404	0	0	5,404	0	5,404	4,067	4,067	1,337	0
6281	Security Services	67,520	0	0	67,520	0	67,520	47,646	47,646	19,874	0
6282	Equipment Maintenance	5,500	0	0	5,500	0	5,500	3,671	3,671	1,829	0
6283	Cleaning & Extermination Services	5,521	0	0	5,521	0	5,521	5,467	5,467	54	0

AGENCY 48 - MINISTRY OF LABOUR, HUMAN SERVICES AND SOCIAL SECURITY

PROGRAMME 482 - SOCIAL SERVICES

CURRENT APPROPRIATION ACCOUNT

FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. Code	Description	Approved	Allotment	Supplementary	Total Revised	Outstanding	Total Funds	Approved	Total	Under the	Under the
		Allotment (Allotment 1)	Transfer (Virement)			Allotment		Contingency Fund Advances		Drawing Rights (Allotment 2)	Expenditure
		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
6284	Other	63,000	0	0	63,000	0	63,000	61,308	61,308	1,692	0
6291	National & Other Events	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6292	Dietary	115,000	0	0	115,000	0	115,000	104,938	104,938	10,062	0
6293	Refreshment and Meals	4,500	0	0	4,500	0	4,500	4,485	4,485	15	0
6294	Other	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6302	Training (including scholarships)	7,000	0	0	7,000	0	7,000	6,398	6,398	602	0
6321	Subsid & Cont to Local Organisation	61,352	0	0	61,352	0	61,352	61,277	61,277	75	0
6322	Subsid & Cont to Intl Organisation	1,905	0	0	1,905	0	1,905	1,905	1,905	0	0
6343	Old Age Pensions & Social Assistance	7,918,299	0	0	7,918,299	0	7,918,299	7,857,884	7,857,884	60,415	0

MRS. L. BAIRD
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AGENCY 48 - MINISTRY OF LABOUR, HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 483 - LABOUR ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	383,159	285	0	383,444	0	383,444	379,269	379,112	4,332	157
6111	Administrative	5,688	(876)	0	4,812	0	4,812	4,812	4,812	0	0
6112	Senior Technical	5,232	250	0	5,482	0	5,482	5,482	5,482	0	0
6113	Other Technical & Craft Skilled	21,464	(400)	0	21,064	0	21,064	21,064	21,051	13	13
6114	Clerical & Office Support	2,892	(11)	0	2,881	0	2,881	2,881	2,881	0	0
6115	Semi-Skilled Operatives & Unskilled	1,692	722	0	2,414	0	2,414	2,414	2,414	0	0
6116	Contracted Employees	48,972	1,950	0	50,922	0	50,922	50,922	50,778	144	144
6117	Temporary Employees	1,700	(481)	0	1,219	0	1,219	1,219	1,219	0	0
6131	Other Direct Labour Costs	1,561	(393)	0	1,168	0	1,168	1,168	1,168	0	0
6133	Benefits & Allowances	4,806	(424)	0	4,382	0	4,382	4,382	4,382	0	0
6134	National Insurance	3,144	(52)	0	3,092	0	3,092	3,092	3,092	0	0
6221	Drugs & Medical Supplies	80	0	0	80	0	80	79	79	1	0
6222	Field Materials & Supplies	2,000	(1,103)	0	897	0	897	897	897	0	0
6223	Office Materials & Supplies	3,000	(502)	0	2,498	0	2,498	2,465	2,465	33	0
6224	Print & Non-Print Materials	2,000	0	0	2,000	0	2,000	1,238	1,238	762	0
6231	Fuel and Lubricants	3,660	0	0	3,660	0	3,660	3,435	3,435	225	0
6242	Maintenance of Buildings	823	1,823	0	2,646	0	2,646	2,116	2,116	530	0
6243	Janitorial & Cleaning Supplies	620	0	0	620	0	620	578	578	42	0
6255	Maintenance of Other Infrastructure	854	(200)	0	654	0	654	591	591	63	0
6261	Local Travel & Subsistence	1,000	800	0	1,800	0	1,800	1,674	1,674	126	0
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	99	99	1	0
6264	Vehicle Spares & Service	1,800	600	0	2,400	0	2,400	2,367	2,367	33	0
6265	Other Transport, Travel & Postage	800	(500)	0	300	0	300	300	300	0	0
6271	Telephone Charges	5,300	0	0	5,300	0	5,300	3,386	3,386	1,914	0
6272	Electricity Charges	4,883	0	0	4,883	0	4,883	4,795	4,795	88	0
6273	Water Charges	700	0	0	700	0	700	597	597	103	0
6281	Security Services	27,000	(4,098)	0	22,902	0	22,902	22,902	22,902	0	0
6282	Equipment Maintenance	2,600	(600)	0	2,000	0	2,000	1,966	1,966	34	0
6283	Cleaning & Extermination Services	900	0	0	900	0	900	891	891	9	0
6284	Other	5,000	3,800	0	8,800	0	8,800	8,654	8,654	146	0
6291	National & Other Events	1,000	(127)	0	873	0	873	873	873	0	0
6293	Refreshment and Meals	800	80	0	880	0	880	868	868	12	0

AGENCY 48 - MINISTRY OF LABOUR, HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 483 - LABOUR ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6294	Other	2,500	327	0	2,827	0	2,827	2,774	2,774	53	0
6302	Training (including scholarships)	1,500	(300)	0	1,200	0	1,200	1,200	1,200	0	0
6321	Subsid & Cont to Local Organisation	214,723	0	0	214,723	0	214,723	214,723	214,723	0	0
6322	Subsid & Cont to Intl Organisation	2,365	0	0	2,365	0	2,365	2,365	2,365	0	0

MRS. L. BAIRD
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AGENCY 48 -MINISTRY OF LABOUR, HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 484 - CHILD CARE AND PROTECTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	364,511	1,221	0	365,732	0	365,732	352,206	352,169	13,563	37
6111	Administrative	2,712	1,576	0	4,288	0	4,288	4,288	4,288	0	0
6112	Senior Technical	11,808	(1,887)	0	9,921	0	9,921	9,921	9,921	0	0
6113	Other Technical & Craft Skilled	11,440	570	0	12,010	0	12,010	12,010	12,010	0	0
6114	Clerical & Office Support	1,346	(454)	0	892	0	892	892	892	0	0
6116	Contracted Employees	116,930	1,973	0	118,903	0	118,903	118,903	118,866	37	37
6117	Temporary Employees	648	(433)	0	215	0	215	215	215	0	0
6131	Other Direct Labour Costs	59	(59)	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	3,419	25	0	3,444	0	3,444	3,444	3,444	0	0
6134	National Insurance	2,290	(90)	0	2,200	0	2,200	2,200	2,200	0	0
6221	Drugs & Medical Supplies	600	0	0	600	0	600	332	332	268	0
6222	Field Materials & Supplies	1,000	(500)	0	500	0	500	184	184	316	0
6223	Office Materials & Supplies	3,000	(1,200)	0	1,800	0	1,800	1,638	1,638	162	0
6224	Print & Non-Print Materials	1,200	(200)	0	1,000	0	1,000	706	706	294	0
6231	Fuel and Lubricants	6,255	0	0	6,255	0	6,255	5,715	5,715	540	0
6242	Maintenance of Buildings	3,970	1,000	0	4,970	0	4,970	4,932	4,932	38	0
6243	Janitorial & Cleaning Supplies	8,500	0	0	8,500	0	8,500	8,143	8,143	357	0
6255	Maintenance of Other Infrastructure	0	1,200	0	1,200	0	1,200	1,200	1,200	0	0
6261	Local Travel & Subsistence	5,000	968	0	5,968	0	5,968	5,719	5,719	249	0
6263	Postage, Telex & Cablegrams	48	0	0	48	0	48	10	10	38	0
6264	Vehicle Spares & Service	1,700	0	0	1,700	0	1,700	1,698	1,698	2	0
6265	Other Transport, Travel & Postage	1,000	(968)	0	32	0	32	32	32	0	0
6271	Telephone Charges	1,656	500	0	2,156	0	2,156	1,668	1,668	488	0
6272	Electricity Charges	4,320	0	0	4,320	0	4,320	4,315	4,315	5	0
6273	Water Charges	2,500	0	0	2,500	0	2,500	1,911	1,911	589	0
6281	Security Services	20,000	0	0	20,000	0	20,000	19,672	19,672	328	0
6282	Equipment Maintenance	4,000	0	0	4,000	0	4,000	3,542	3,542	458	0
6283	Cleaning & Extermination Services	2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
6284	Other	9,060	(1,020)	0	8,040	0	8,040	8,038	8,038	2	0
6291	National & Other Events	2,800	0	0	2,800	0	2,800	2,764	2,764	36	0
6292	Dietary	65,000	0	0	65,000	0	65,000	57,980	57,980	7,020	0
6293	Refreshment and Meals	1,600	200	0	1,800	0	1,800	1,720	1,720	80	0

AGENCY 48 -MINISTRY OF LABOUR, HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 484 - CHILD CARE AND PROTECTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6294	Other	15,000	(1,000)	0	14,000	0	14,000	13,991	13,991	9	0
6302	Training (including scholarships)	11,650	1,020	0	12,670	0	12,670	12,553	12,553	117	0
6321	Subsid & Cont to Local Organisation	1,600	0	0	1,600	0	1,600	1,400	1,400	200	0
6343	Old Age Pensions & Social Assistance	39,600	0	0	39,600	0	39,600	37,670	37,670	1,930	0

MRS. L. BAIRD
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**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 511 - SECRETARIAT SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	570,099	32	0	570,131	0	570,131	568,069	521,034	49,097	47,035
6111	Administrative	19,099	(379)	0	18,720	0	18,720	18,720	18,720	0	0
6112	Senior Technical	2,267	0	0	2,267	0	2,267	2,267	2,267	0	0
6113	Other Technical & Craft Skilled	7,225	(236)	0	6,989	0	6,989	6,989	6,989	0	0
6114	Clerical & Office Support	7,235	0	0	7,235	0	7,235	7,215	7,215	20	0
6115	Semi-Skilled Operatives & Unskilled	542	0	0	542	0	542	490	490	52	0
6116	Contracted Employees	205,389	615	0	206,004	0	206,004	206,004	206,004	0	0
6117	Temporary Employees	289	0	0	289	0	289	289	289	0	0
6131	Other Direct Labour Costs	639	0	0	639	0	639	449	449	190	0
6133	Benefits & Allowances	3,725	0	0	3,725	0	3,725	3,462	3,462	263	0
6134	National Insurance	2,990	0	0	2,990	0	2,990	2,962	2,962	28	0
6221	Drugs & Medical Supplies	52,110	(13,900)	0	38,210	0	38,210	36,733	23,803	14,407	12,930
6222	Field Materials & Supplies	1,710	0	0	1,710	0	1,710	1,710	1,361	349	349
6223	Office Materials & Supplies	13,200	0	0	13,200	0	13,200	13,200	13,130	70	70
6224	Print & Non-Print Materials	6,636	0	0	6,636	0	6,636	6,636	6,238	398	398
6231	Fuel and Lubricants	8,500	0	0	8,500	0	8,500	8,500	6,487	2,013	2,013
6242	Maintenance of Buildings	6,300	3,700	0	10,000	0	10,000	10,000	9,999	1	1
6243	Janitorial & Cleaning Supplies	1,700	600	0	2,300	0	2,300	2,300	2,300	0	0
6255	Maintenance of Other Infrastructure	900	0	0	900	0	900	900	899	1	1
6261	Local Travel & Subsistence	4,037	400	0	4,437	0	4,437	4,437	4,437	0	0
6263	Postage, Telex & Cablegrams	1,169	0	0	1,169	0	1,169	1,169	176	993	993
6264	Vehicle Spares & Service	5,000	0	0	5,000	0	5,000	5,000	4,628	372	372
6265	Other Transport, Travel & Postage	2,000	0	0	2,000	0	2,000	2,000	1,204	796	796
6271	Telephone Charges	8,749	0	0	8,749	0	8,749	8,749	8,749	0	0
6272	Electricity Charges	10,000	10,000	0	20,000	0	20,000	20,000	19,961	39	39
6273	Water Charges	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6281	Security Services	100	2,000	0	2,100	0	2,100	2,100	2,100	0	0
6282	Equipment Maintenance	10,000	(1,300)	0	8,700	0	8,700	8,700	7,823	877	877
6283	Cleaning & Extermination Services	4,400	32	0	4,432	0	4,432	4,400	1,827	2,605	2,573
6284	Other	25,000	(1,500)	0	23,500	0	23,500	23,500	23,500	0	0
6291	National & Other Events	600	0	0	600	0	600	600	600	0	0
6292	Dietary	13,948	0	0	13,948	0	13,948	13,948	12,000	1,948	1,948

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 511 - SECRETARIAT SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
6293	Refreshment and Meals	3,400	0	0	3,400	0	3,400	3,400	3,389	11	11
6294	Other	55,000	0	0	55,000	0	55,000	55,000	43,562	11,438	11,438
6302	Training (including scholarships)	10,000	0	0	10,000	0	10,000	10,000	2,464	7,536	7,536
6321	Subsid & Cont to Local Organisation	72,678	0	0	72,678	0	72,678	72,678	67,988	4,690	4,690
6322	Subsid & Cont to Intl Organisation	62	0	0	62	0	62	62	62	0	0

MS. A. JOHNSON
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**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 512 - GUYANA POLICE FORCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	6,719,463	0	0	6,719,463	92,188	6,811,651	6,809,813	6,809,750	1,901	63
6111	Administrative	259,074	(975)	0	258,099	0	258,099	256,261	256,261	1,838	0
6113	Other Technical & Craft Skilled	396,802	0	0	396,802	0	396,802	396,802	396,802	0	0
6114	Clerical & Office Support	2,026,239	0	0	2,026,239	0	2,026,239	2,026,239	2,026,239	0	0
6115	Semi-Skilled Operatives & Unskilled	260,663	0	0	260,663	0	260,663	260,663	260,663	0	0
6116	Contracted Employees	39,312	975	0	40,287	0	40,287	40,287	40,287	0	0
6131	Other Direct Labour Costs	216,218	0	0	216,218	0	216,218	216,218	216,218	0	0
6133	Benefits & Allowances	839,649	0	0	839,649	0	839,649	839,649	839,649	0	0
6134	National Insurance	248,286	0	0	248,286	0	248,286	248,286	248,286	0	0
6221	Drugs & Medical Supplies	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6222	Field Materials & Supplies	55,836	0	0	55,836	0	55,836	55,836	55,836	0	0
6223	Office Materials & Supplies	63,000	0	0	63,000	0	63,000	63,000	63,000	0	0
6224	Print & Non-Print Materials	132,000	0	0	132,000	0	132,000	132,000	132,000	0	0
6231	Fuel and Lubricants	430,000	0	0	430,000	47,320	477,320	477,320	477,320	0	0
6241	Rental of Buildings	2,435	0	0	2,435	0	2,435	2,435	2,430	5	5
6242	Maintenance of Buildings	144,100	(2,300)	0	141,800	0	141,800	141,800	141,800	0	0
6243	Janitorial & Cleaning Supplies	20,361	0	0	20,361	0	20,361	20,361	20,361	0	0
6255	Maintenance of Other Infrastructure	25,600	2,300	0	27,900	0	27,900	27,900	27,899	1	1
6261	Local Travel & Subsistence	685,511	0	0	685,511	0	685,511	685,511	685,510	1	1
6263	Postage, Telex & Cablegrams	533	0	0	533	0	533	533	529	4	4
6264	Vehicle Spares & Service	175,000	0	0	175,000	0	175,000	175,000	174,996	4	4
6265	Other Transport, Travel & Postage	12,000	0	0	12,000	0	12,000	12,000	11,986	14	14
6271	Telephone Charges	87,600	0	0	87,600	26,272	113,872	113,872	113,872	0	0
6272	Electricity Charges	112,125	0	0	112,125	0	112,125	112,125	112,125	0	0
6273	Water Charges	36,906	0	0	36,906	0	36,906	36,906	36,906	0	0
6282	Equipment Maintenance	72,000	0	0	72,000	0	72,000	72,000	71,996	4	4
6283	Cleaning & Extermination Services	30,903	0	0	30,903	0	30,903	30,903	30,903	0	0
6284	Other	62,000	0	0	62,000	0	62,000	62,000	61,999	1	1
6291	National & Other Events	2,600	0	0	2,600	0	2,600	2,600	2,599	1	1
6292	Dietary	7,000	(2,200)	0	4,800	0	4,800	4,800	4,800	0	0
6293	Refreshment and Meals	8,099	0	0	8,099	0	8,099	8,099	8,099	0	0
6294	Other	44,397	2,200	0	46,597	0	46,597	46,597	46,578	19	19
6302	Training (including scholarships)	205,000	0	0	205,000	18,596	223,596	223,596	223,587	9	9
6322	Subsid & Cont to Intl Organisation	12,214	0	0	12,214	0	12,214	12,214	12,214	0	0

MS. A. JOHNSON
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**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 513 - GUYANA PRISON SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	1,164,112	0	0	1,164,112	35,000	1,199,112	1,180,537	1,180,536	18,576	1
6111	Administrative	35,169	1,242	0	36,411	0	36,411	36,411	36,411	0	0
6113	Other Technical & Craft Skilled	129,803	(1,242)	0	128,561	0	128,561	124,967	124,967	3,594	0
6114	Clerical & Office Support	171,345	0	0	171,345	0	171,345	169,418	169,418	1,927	0
6115	Semi-Skilled Operatives & Unskilled	47,408	0	0	47,408	0	47,408	44,199	44,199	3,209	0
6116	Contracted Employees	36,359	0	0	36,359	0	36,359	33,122	33,122	3,237	0
6131	Other Direct Labour Costs	27,688	0	0	27,688	0	27,688	26,284	26,284	1,404	0
6133	Benefits & Allowances	82,324	0	0	82,324	0	82,324	78,373	78,373	3,951	0
6134	National Insurance	32,136	0	0	32,136	0	32,136	31,533	31,533	603	0
6221	Drugs & Medical Supplies	2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
6222	Field Materials & Supplies	31,000	2,500	0	33,500	0	33,500	33,500	33,500	0	0
6223	Office Materials & Supplies	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6224	Print & Non-Print Materials	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6231	Fuel and Lubricants	54,000	1,200	0	55,200	0	55,200	55,200	55,200	0	0
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	47,000	0	0	47,000	0	47,000	47,000	47,000	0	0
6243	Janitorial & Cleaning Supplies	17,475	300	0	17,775	0	17,775	17,775	17,775	0	0
6255	Maintenance of Other Infrastructure	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6261	Local Travel & Subsistence	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6263	Postage, Telex & Cablegrams	18	0	0	18	0	18	18	18	0	0
6264	Vehicle Spares & Service	11,000	(4,000)	0	7,000	0	7,000	7,000	7,000	0	0
6265	Other Transport, Travel & Postage	1,357	0	0	1,357	0	1,357	1,357	1,357	0	0
6271	Telephone Charges	9,700	(284)	0	9,416	0	9,416	9,416	9,416	0	0
6272	Electricity Charges	29,000	0	0	29,000	0	29,000	29,000	29,000	0	0
6273	Water Charges	7,452	0	0	7,452	0	7,452	7,452	7,452	0	0
6282	Equipment Maintenance	7,230	0	0	7,230	0	7,230	7,230	7,229	1	1
6283	Cleaning & Extermination Services	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6284	Other	3,548	284	0	3,832	0	3,832	3,832	3,832	0	0
6291	National & Other Events	400	0	0	400	0	400	400	400	0	0
6292	Dietary	275,000	0	0	275,000	35,000	310,000	310,000	310,000	0	0
6293	Refreshment and Meals	5,700	100	0	5,800	0	5,800	5,800	5,800	0	0
6294	Other	18,000	(100)	0	17,900	0	17,900	17,900	17,900	0	0
6302	Training (including scholarships)	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6321	Subsid & Cont to Local Organisation	50	0	0	50	0	50	50	50	0	0
6322	Subsid & Cont to Intl Organisation	650	0	0	650	0	650	0	0	650	0

MS. A. JOHNSON
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**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 514 - POLICE COMPLAINTS AUTHORITY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	10,803	0	0	10,803	0	10,803	10,777	9,824	979	953
6111	Administrative	759	0	0	759	0	759	759	759	0	0
6114	Clerical & Office Support	542	0	0	542	0	542	542	542	0	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	2,524	0	0	2,524	0	2,524	2,524	2,524	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	129	0	0	129	0	129	128	128	1	0
6134	National Insurance	106	0	0	106	0	106	106	106	0	0
6221	Drugs & Medical Supplies	39	0	0	39	0	39	39	39	0	0
6222	Field Materials & Supplies	72	0	0	72	0	72	72	59	13	13
6223	Office Materials & Supplies	515	80	0	595	0	595	595	595	0	0
6224	Print & Non-Print Materials	525	0	0	525	0	525	525	525	0	0
6231	Fuel and Lubricants	1,120	(344)	0	776	0	776	776	479	297	297
6242	Maintenance of Buildings	425	0	0	425	0	425	425	368	57	57
6243	Janitorial & Cleaning Supplies	179	0	0	179	0	179	179	179	0	0
6261	Local Travel & Subsistence	464	283	0	747	0	747	747	691	56	56
6263	Postage, Telex & Cablegrams	25	0	0	25	0	25	0	0	25	0
6264	Vehicle Spares & Service	920	(270)	0	650	0	650	650	416	234	234
6265	Other Transport, Travel & Postage	405	0	0	405	0	405	405	380	25	25
6271	Telephone Charges	185	190	0	375	0	375	375	186	189	189
6272	Electricity Charges	725	0	0	725	0	725	725	717	8	8
6282	Equipment Maintenance	415	61	0	476	0	476	476	464	12	12
6283	Cleaning & Extermination Services	47	25	0	72	0	72	72	56	16	16
6284	Other	269	(25)	0	244	0	244	244	223	21	21
6293	Refreshment and Meals	105	0	0	105	0	105	105	105	0	0
6294	Other	201	0	0	201	0	201	201	192	9	9
6302	Training (including scholarships)	107	0	0	107	0	107	107	91	16	16

MS. A. JOHNSON
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**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 515 - GUYANA FIRE SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	676,081	(31)	0	676,050	0	676,050	675,432	672,825	3,225	2,607
6111	Administrative	41,306	544	0	41,850	0	41,850	41,850	41,850	0	0
6113	Other Technical & Craft Skilled	260,021	0	0	260,021	0	260,021	260,021	260,021	0	0
6115	Semi-Skilled Operatives & Unskilled	4,163	(12)	0	4,151	0	4,151	4,151	4,151	0	0
6116	Contracted Employees	5,626	567	0	6,193	0	6,193	6,193	6,193	0	0
6131	Other Direct Labour Costs	23,805	(825)	0	22,980	0	22,980	22,980	22,980	0	0
6133	Benefits & Allowances	65,645	0	0	65,645	0	65,645	65,645	65,508	137	137
6134	National Insurance	26,005	(273)	0	25,732	0	25,732	25,732	25,732	0	0
6221	Drugs & Medical Supplies	880	0	0	880	0	880	880	880	0	0
6222	Field Materials & Supplies	35,000	3,294	0	38,294	0	38,294	38,294	37,998	296	296
6223	Office Materials & Supplies	8,000	800	0	8,800	0	8,800	8,800	8,799	1	1
6224	Print & Non-Print Materials	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6231	Fuel and Lubricants	47,409	0	0	47,409	0	47,409	47,409	47,409	0	0
6241	Rental of Buildings	6,480	(4,680)	0	1,800	0	1,800	1,800	1,800	0	0
6242	Maintenance of Buildings	14,000	0	0	14,000	0	14,000	14,000	13,685	315	315
6243	Janitorial & Cleaning Supplies	3,500	200	0	3,700	0	3,700	3,700	3,700	0	0
6255	Maintenance of Other Infrastructure	8,000	0	0	8,000	0	8,000	8,000	7,988	12	12
6261	Local Travel & Subsistence	7,000	0	0	7,000	0	7,000	7,000	6,999	1	1
6263	Postage, Telex & Cablegrams	21	0	0	21	0	21	21	21	0	0
6264	Vehicle Spares & Service	25,500	0	0	25,500	0	25,500	25,500	25,499	1	1
6265	Other Transport, Travel & Postage	300	190	0	490	0	490	490	460	30	30
6271	Telephone Charges	8,800	(1,127)	0	7,673	0	7,673	7,673	7,619	54	54
6272	Electricity Charges	15,000	(2,690)	0	12,310	0	12,310	12,310	12,310	0	0
6273	Water Charges	6,156	0	0	6,156	0	6,156	6,156	6,142	14	14
6282	Equipment Maintenance	3,000	0	0	3,000	0	3,000	3,000	2,993	7	7
6283	Cleaning & Extermination Services	4,800	250	0	5,050	0	5,050	4,432	4,367	683	65
6284	Other	5,000	0	0	5,000	0	5,000	5,000	4,979	21	21
6291	National & Other Events	2,100	0	0	2,100	0	2,100	2,100	2,046	54	54
6293	Refreshment and Meals	1,192	250	0	1,442	0	1,442	1,442	1,420	22	22
6294	Other	19,342	3,481	0	22,823	0	22,823	22,823	22,823	0	0
6302	Training (including scholarships)	25,000	0	0	25,000	0	25,000	25,000	23,423	1,577	1,577
6321	Subsid & Cont to Local Organisation	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 OFFICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	180,055	0	0	180,055	0	180,055	180,055	174,344	5,711	5,711
6111	Administrative	3,866	0	0	3,866	0	3,866	3,866	3,866	0	0
6113	Other Technical & Craft Skilled	659	0	0	659	0	659	659	659	0	0
6114	Clerical & Office Support	12,239	0	0	12,239	0	12,239	12,239	12,239	0	0
6115	Semi-Skilled Operatives & Unskilled	542	0	0	542	0	542	542	542	0	0
6116	Contracted Employees	64,318	(393)	0	63,925	0	63,925	63,925	63,925	0	0
6117	Temporary Employees	0	24	0	24	0	24	24	24	0	0
6131	Other Direct Labour Costs	1,472	365	0	1,837	0	1,837	1,837	1,837	0	0
6133	Benefits & Allowances	1,463	4	0	1,467	0	1,467	1,467	1,467	0	0
6134	National Insurance	1,483	0	0	1,483	0	1,483	1,483	1,483	0	0
6221	Drugs & Medical Supplies	64	0	0	64	0	64	64	64	0	0
6222	Field Materials & Supplies	35	0	0	35	0	35	35	34	1	1
6223	Office Materials & Supplies	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6224	Print & Non-Print Materials	13,453	0	0	13,453	0	13,453	13,453	10,941	2,512	2,512
6231	Fuel and Lubricants	0	0	0	0	0	0	0	0	0	0
6241	Rental of Buildings	7,980	0	0	7,980	0	7,980	7,980	7,980	0	0
6242	Maintenance of Buildings	400	1,520	0	1,920	0	1,920	1,920	1,916	4	4
6243	Janitorial & Cleaning Supplies	650	0	0	650	0	650	650	650	0	0
6261	Local Travel & Subsistence	4,416	0	0	4,416	0	4,416	4,416	4,415	1	1
6263	Postage, Telex & Cablegrams	124	50	0	174	0	174	174	174	0	0
6264	Vehicle Spares & Service	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	409	0	0	409	0	409	409	311	98	98
6272	Electricity Charges	4,000	0	0	4,000	0	4,000	4,000	4,000	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	700	0	0	700	0	700	700	700	0	0
6283	Cleaning & Extermination Services	490	0	0	490	0	490	490	490	0	0
6284	Other	52,432	(1,570)	0	50,862	0	50,862	50,862	47,769	3,093	3,093
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	0	0	500	0	500	500	499	1	1
6302	Training (including scholarships)	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 517 - CUSTOMS ANTI NARCOTICS UNIT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	76,987	0	0	76,987	0	76,987	75,502	66,445	10,542	9,057
6116	Contracted Employees	29,667	0	0	29,667	0	29,667	29,667	29,561	106	106
6221	Drugs & Medical Supplies	700	0	0	700	0	700	540	2	698	538
6222	Field Materials & Supplies	700	(200)	0	500	0	500	500	52	448	448
6223	Office Materials & Supplies	1,050	0	0	1,050	0	1,050	775	313	737	462
6224	Print & Non-Print Materials	210	0	0	210	0	210	210	97	113	113
6231	Fuel and Lubricants	10,712	(1,300)	0	9,412	0	9,412	9,412	6,411	3,001	3,001
6241	Rental of Buildings	2,240	(2,100)	0	140	0	140	140	0	140	140
6242	Maintenance of Buildings	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6243	Janitorial & Cleaning Supplies	700	0	0	700	0	700	700	700	0	0
6261	Local Travel & Subsistence	1,000	0	0	1,000	0	1,000	1,000	411	589	589
6262	Overseas Conf. & Off. Visits	1,050	0	0	1,050	0	1,050	0	0	1,050	0
6264	Vehicle Spares & Service	3,737	1,200	0	4,937	0	4,937	4,937	4,922	15	15
6265	Other Transport, Travel & Postage	0	1,100	0	1,100	0	1,100	1,100	1,100	0	0
6271	Telephone Charges	2,417	0	0	2,417	0	2,417	2,417	2,417	0	0
6272	Electricity Charges	4,520	0	0	4,520	0	4,520	4,520	4,520	0	0
6281	Security Services	157	0	0	157	0	157	157	157	0	0
6282	Equipment Maintenance	1,195	0	0	1,195	0	1,195	1,195	414	781	781
6283	Cleaning & Extermination Services	350	0	0	350	0	350	350	153	197	197
6284	Other	1,800	(800)	0	1,000	0	1,000	1,000	83	917	917
6293	Refreshment and Meals	8,582	0	0	8,582	0	8,582	8,582	8,581	1	1
6294	Other	2,800	2,100	0	4,900	0	4,900	4,900	4,521	379	379
6302	Training (including scholarships)	1,400	0	0	1,400	0	1,400	1,400	30	1,370	1,370

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 521 - MAIN OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	20,752	279	0	21,031	0	21,031	21,010	20,982	49	28
6111	Administrative	2,470	123	0	2,593	0	2,593	2,593	2,593	0	0
6114	Clerical & Office Support	661	(336)	0	325	0	325	304	304	21	0
6115	Semi-Skilled Operatives & Unskilled	0	213	0	213	0	213	213	213	0	0
6116	Contracted Employees	12,025	0	0	12,025	0	12,025	12,025	12,025	0	0
6133	Benefits & Allowances	357	0	0	357	0	357	357	355	2	2
6134	National Insurance	216	0	0	216	0	216	216	197	19	19
6221	Drugs & Medical Supplies	15	0	0	15	0	15	15	15	0	0
6223	Office Materials & Supplies	290	30	0	320	0	320	320	320	0	0
6224	Print & Non-Print Materials	84	0	0	84	0	84	84	84	0	0
6231	Fuel and Lubricants	600	200	0	800	0	800	800	800	0	0
6242	Maintenance of Buildings	500	0	0	500	0	500	500	500	0	0
6243	Janitorial & Cleaning Supplies	40	0	0	40	0	40	40	40	0	0
6261	Local Travel & Subsistence	80	0	0	80	0	80	80	80	0	0
6264	Vehicle Spares & Service	240	0	0	240	0	240	240	239	1	1
6271	Telephone Charges	440	229	0	669	0	669	669	668	1	1
6281	Security Services	210	(120)	0	90	0	90	90	90	0	0
6282	Equipment Maintenance	340	0	0	340	0	340	340	339	1	1
6283	Cleaning & Extermination Services	248	31	0	279	0	279	279	279	0	0
6284	Other	1,400	(150)	0	1,250	0	1,250	1,250	1,250	0	0
6293	Refreshment and Meals	376	90	0	466	0	466	466	466	0	0
6294	Other	100	0	0	100	0	100	100	99	1	1
6302	Training (including scholarships)	60	(31)	0	29	0	29	29	26	3	3

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 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	49,717	(186)	0	49,531	0	49,531	49,425	49,145	386	280
6111	Administrative	4,610	224	0	4,834	0	4,834	4,834	4,834	0	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	5,902	(492)	0	5,410	0	5,410	5,410	5,307	103	103
6115	Semi-Skilled Operatives & Unskilled	546	39	0	585	0	585	585	585	0	0
6116	Contracted Employees	14,100	228	0	14,328	0	14,328	14,328	14,312	16	16
6117	Temporary Employees	96	0	0	96	0	96	96	60	36	36
6131	Other Direct Labour Costs	250	0	0	250	0	250	151	151	99	0
6133	Benefits & Allowances	1,040	0	0	1,040	0	1,040	1,040	988	52	52
6134	National Insurance	924	0	0	924	0	924	924	855	69	69
6221	Drugs & Medical Supplies	15	0	0	15	0	15	15	15	0	0
6222	Field Materials & Supplies	0	0	0	0	0	0	0	0	0	0
6223	Office Materials & Supplies	1,365	0	0	1,365	0	1,365	1,365	1,365	0	0
6224	Print & Non-Print Materials	600	0	0	600	0	600	600	599	1	1
6231	Fuel and Lubricants	800	200	0	1,000	0	1,000	1,000	1,000	0	0
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	2,050	0	0	2,050	0	2,050	2,050	2,050	0	0
6243	Janitorial & Cleaning Supplies	450	0	0	450	0	450	450	449	1	1
6261	Local Travel & Subsistence	200	4	0	204	0	204	204	204	0	0
6263	Postage, Telex & Cablegrams	25	(14)	0	11	0	11	11	11	0	0
6264	Vehicle Spares & Service	1,229	0	0	1,229	0	1,229	1,229	1,229	0	0
6265	Other Transport, Travel & Postage	0	176	0	176	0	176	176	176	0	0
6271	Telephone Charges	550	95	0	645	0	645	645	645	0	0
6272	Electricity Charges	7,280	0	0	7,280	0	7,280	7,280	7,280	0	0
6273	Water Charges	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6281	Security Services	3,900	(1,122)	0	2,778	0	2,778	2,771	2,771	7	0
6282	Equipment Maintenance	883	0	0	883	0	883	883	883	0	0
6283	Cleaning & Extermination Services	500	50	0	550	0	550	550	549	1	1
6284	Other	300	216	0	516	0	516	516	516	0	0
6291	National & Other Events	20	(20)	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	742	200	0	942	0	942	942	942	0	0
6294	Other	120	50	0	170	0	170	170	169	1	1
6302	Training (including scholarships)	20	(20)	0	0	0	0	0	0	0	0

MS. I. ANANDJIT
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AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 523 - ATTORNEY GENERAL'S CHAMBERS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	150,129	215	0	150,344	0	150,344	150,343	150,248	96	95
6111	Administrative	58,509	1,200	0	59,709	0	59,709	59,709	59,709	0	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	59,800	0	0	59,800	0	59,800	59,800	59,800	0	0
6131	Other Direct Labour Costs	138	0	0	138	0	138	138	138	0	0
6133	Benefits & Allowances	6,559	(1,200)	0	5,359	0	5,359	5,359	5,336	23	23
6134	National Insurance	2,126	0	0	2,126	0	2,126	2,126	2,057	69	69
6221	Drugs & Medical Supplies	30	0	0	30	0	30	30	30	0	0
6222	Field Materials & Supplies	25	0	0	25	0	25	25	25	0	0
6223	Office Materials & Supplies	3,550	0	0	3,550	0	3,550	3,550	3,550	0	0
6224	Print & Non-Print Materials	1,900	(300)	0	1,600	0	1,600	1,600	1,600	0	0
6231	Fuel and Lubricants	1,100	895	0	1,995	0	1,995	1,995	1,995	0	0
6242	Maintenance of Buildings	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6243	Janitorial & Cleaning Supplies	420	0	0	420	0	420	420	419	1	1
6261	Local Travel & Subsistence	120	(57)	0	63	0	63	63	63	0	0
6263	Postage, Telex & Cablegrams	35	0	0	35	0	35	35	35	0	0
6264	Vehicle Spares & Service	790	(10)	0	780	0	780	780	780	0	0
6265	Other Transport, Travel & Postage	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	2,000	582	0	2,582	0	2,582	2,582	2,581	1	1
6272	Electricity Charges	4,900	0	0	4,900	0	4,900	4,900	4,900	0	0
6273	Water Charges	1,360	0	0	1,360	0	1,360	1,360	1,360	0	0
6281	Security Services	2,452	(993)	0	1,459	0	1,459	1,458	1,458	1	0
6282	Equipment Maintenance	700	(83)	0	617	0	617	617	616	1	1
6283	Cleaning & Extermination Services	635	0	0	635	0	635	635	635	0	0
6284	Other	1,200	(4)	0	1,196	0	1,196	1,196	1,196	0	0
6291	National & Other Events	36	0	0	36	0	36	36	36	0	0
6293	Refreshment and Meals	104	200	0	304	0	304	304	304	0	0
6294	Other	15	0	0	15	0	15	15	15	0	0
6302	Training (including scholarships)	25	(15)	0	10	0	10	10	10	0	0
6322	Subsid & Cont to Intl Organisation	0	0	0	0	0	0	0	0	0	0

MS. I. ANANDJIT
HEAD OF BUDGET AGENCY

**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 524 - STATE SOLICITOR
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	26,865	0	0	26,865	0	26,865	26,865	26,798	67	67
6111	Administrative	12,841	339	0	13,180	0	13,180	13,180	13,180	0	0
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	1,802	105	0	1,907	0	1,907	1,907	1,907	0	0
6115	Semi-Skilled Operatives & Unskilled	544	(105)	0	439	0	439	439	439	0	0
6116	Contracted Employees	4,480	(339)	0	4,141	0	4,141	4,141	4,095	46	46
6131	Other Direct Labour Costs	14	0	0	14	0	14	14	12	2	2
6133	Benefits & Allowances	1,410	0	0	1,410	0	1,410	1,410	1,407	3	3
6134	National Insurance	350	0	0	350	0	350	350	340	10	10
6221	Drugs & Medical Supplies	15	0	0	15	0	15	15	15	0	0
6223	Office Materials & Supplies	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6224	Print & Non-Print Materials	1,100	0	0	1,100	0	1,100	1,100	1,099	1	1
6242	Maintenance of Buildings	600	0	0	600	0	600	600	599	1	1
6243	Janitorial & Cleaning Supplies	361	0	0	361	0	361	361	361	0	0
6261	Local Travel & Subsistence	20	0	0	20	0	20	20	20	0	0
6263	Postage, Telex & Cablegrams	26	0	0	26	0	26	26	23	3	3
6271	Telephone Charges	300	15	0	315	0	315	315	314	1	1
6272	Electricity Charges	640	0	0	640	0	640	640	640	0	0
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	560	0	0	560	0	560	560	560	0	0
6283	Cleaning & Extermination Services	500	0	0	500	0	500	500	500	0	0
6284	Other	222	0	0	222	0	222	222	222	0	0
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	(15)	0	65	0	65	65	65	0	0

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 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	29,638	(309)	0	29,329	0	29,329	28,200	28,144	1,185	56
6111	Administrative	2,513	27	0	2,540	0	2,540	2,540	2,540	0	0
6113	Other Technical & Craft Skilled	494	0	0	494	0	494	490	490	4	0
6114	Clerical & Office Support	4,924	0	0	4,924	0	4,924	4,916	4,916	8	0
6115	Semi-Skilled Operatives & Unskilled	784	0	0	784	0	784	782	782	2	0
6116	Contracted Employees	8,540	(85)	0	8,455	0	8,455	7,357	7,308	1,147	49
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	516	0	0	516	0	516	511	511	5	0
6133	Benefits & Allowances	2,271	58	0	2,329	0	2,329	2,328	2,328	1	0
6134	National Insurance	688	0	0	688	0	688	680	680	8	0
6221	Drugs & Medical Supplies	4	0	0	4	0	4	4	0	4	4
6223	Office Materials & Supplies	1,300	1,132	0	2,432	0	2,432	2,432	2,431	1	1
6224	Print & Non-Print Materials	980	(980)	0	0	0	0	0	0	0	0
6231	Fuel and Lubricants	260	0	0	260	0	260	260	260	0	0
6242	Maintenance of Buildings	100	(3)	0	97	0	97	97	97	0	0
6243	Janitorial & Cleaning Supplies	410	1	0	411	0	411	411	410	1	1
6261	Local Travel & Subsistence	280	(20)	0	260	0	260	260	259	1	1
6263	Postage, Telex & Cablegrams	15	(5)	0	10	0	10	10	10	0	0
6264	Vehicle Spares & Service	135	0	0	135	0	135	135	135	0	0
6271	Telephone Charges	250	0	0	250	0	250	250	250	0	0
6272	Electricity Charges	2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
6273	Water Charges	0	0	0	0	0	0	0	0	0	0
6281	Security Services	1,400	(31)	0	1,369	0	1,369	1,369	1,369	0	0
6282	Equipment Maintenance	320	(29)	0	292	0	292	290	290	2	0
6283	Cleaning & Extermination Services	80	0	0	80	0	80	80	80	0	0
6284	Other	400	(367)	0	33	0	33	33	33	0	0
6291	National & Other Events	4	(2)	0	2	0	2	0	0	2	0
6293	Refreshment and Meals	160	5	0	165	0	165	165	165	0	0
6294	Other	10	(10)	0	0	0	0	0	0	0	0
6302	Training (including scholarships)	0	0	0	0	0	0	0	0	0	0

MS. I. ANANDJIT
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**AGENCY 53 - GUYANA DEFENCE FORCE
PROGRAMME 531 - DEFENCE AND SECURITY SUPPORT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	7,272,801	0	0	7,272,801	120,000	7,392,801	7,392,801	7,391,513	1,288	1,288
6111	Administrative	259,759	621	0	260,380	0	260,380	260,380	260,380	0	0
6112	Senior Technical	252,374	11,546	0	263,920	0	263,920	263,920	263,907	13	13
6113	Other Technical & Craft Skilled	247,134	0	0	247,134	0	247,134	247,134	247,047	87	87
6114	Clerical & Office Support	492,676	0	0	492,676	0	492,676	492,676	492,546	130	130
6115	Semi-Skilled Operatives & Unskilled	998,633	0	0	998,633	0	998,633	998,633	998,030	603	603
6117	Temporary Employees	50,697	5,862	0	56,559	0	56,559	56,559	56,559	0	0
6131	Other Direct Labour Costs	150,724	0	0	150,724	0	150,724	150,724	150,724	0	0
6132	Incentives	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6133	Benefits & Allowances	303,367	(27,156)	0	276,211	0	276,211	276,211	276,211	0	0
6134	National Insurance	170,849	9,127	0	179,976	0	179,976	179,976	179,976	0	0
6135	Pensions	507,557	0	0	507,557	0	507,557	507,557	507,541	16	16
6221	Drugs & Medical Supplies	30,423	0	0	30,423	0	30,423	30,423	30,423	0	0
6222	Field Materials & Supplies	491,700	(29,500)	0	462,200	0	462,200	462,200	462,130	70	70
6223	Office Materials & Supplies	27,000	0	0	27,000	0	27,000	27,000	27,000	0	0
6224	Print & Non-Print Materials	38,500	0	0	38,500	0	38,500	38,500	38,500	0	0
6231	Fuel and Lubricants	535,000	(14,500)	0	520,500	0	520,500	520,500	520,483	17	17
6241	Rental of Buildings	5,000	(1,000)	0	4,000	0	4,000	4,000	3,937	63	63
6242	Maintenance of Buildings	75,000	0	0	75,000	0	75,000	75,000	74,961	39	39
6243	Janitorial & Cleaning Supplies	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
6251	Maintenance of Roads	12,000	0	0	12,000	0	12,000	12,000	11,979	21	21
6252	Maintenance of Bridges	6,500	0	0	6,500	0	6,500	6,500	6,497	3	3
6253	Maint of Drainage & Irrigation Works	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6255	Maintenance of Other Infrastructure	35,000	14,500	0	49,500	0	49,500	49,500	49,469	31	31
6261	Local Travel & Subsistence	9,700	0	0	9,700	0	9,700	9,700	9,700	0	0
6262	Overseas Conf. & Off. Visits	22,500	5,000	0	27,500	0	27,500	27,500	27,480	20	20
6263	Postage, Telex & Cablegrams	4,200	(1,000)	0	3,200	0	3,200	3,200	3,199	1	1
6264	Vehicle Spares & Service	140,000	0	0	140,000	0	140,000	140,000	139,999	1	1
6265	Other Transport, Travel & Postage	346,320	10,000	0	356,320	0	356,320	356,320	356,318	2	2
6271	Telephone Charges	60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
6272	Electricity Charges	78,500	0	0	78,500	0	78,500	78,500	78,500	0	0
6273	Water Charges	30,060	0	0	30,060	0	30,060	30,060	30,060	0	0
6281	Security Services	15,000	10,500	0	25,500	0	25,500	25,500	25,500	0	0
6282	Equipment Maintenance	355,000	0	0	355,000	0	355,000	355,000	354,981	19	19

**AGENCY 53 - GUYANA DEFENCE FORCE
PROGRAMME 531 - DEFENCE AND SECURITY SUPPORT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
6283	Cleaning & Extermination Services	16,000	2,000	0	18,000	0	18,000	18,000	17,994	6	6
6284	Other	45,000	4,000	0	49,000	0	49,000	49,000	48,970	30	30
6292	Dietary	847,917	0	0	847,917	0	847,917	847,917	847,916	1	1
6294	Other	460,300	0	0	460,300	120,000	580,300	580,300	580,276	24	24
6302	Training (including scholarships)	110,411	0	0	110,411	0	110,411	110,411	110,320	91	91

COLONEL P. ARTHUR
HEAD OF BUDGET AGENCY

**AGENCY 55 - SUPREME COURT
PROGRAMME 551 - SUPREME COURT OF JUDICATURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	964,445	0	0	964,445	0	964,445	964,445	964,284	161	161
6111	Administrative	13,913	0	0	13,913	0	13,913	13,913	13,913	0	0
6113	Other Technical & Craft Skilled	1,421	0	0	1,421	0	1,421	1,421	1,421	0	0
6114	Clerical & Office Support	13,678	0	0	13,678	0	13,678	13,678	13,666	12	12
6115	Semi-Skilled Operatives & Unskilled	3,147	0	0	3,147	0	3,147	3,147	3,147	0	0
6116	Contracted Employees	30,634	0	0	30,634	0	30,634	30,634	30,563	71	71
6131	Other Direct Labour Costs	57	0	0	57	0	57	57	57	0	0
6133	Benefits & Allowances	8,717	0	0	8,717	0	8,717	8,717	8,717	0	0
6134	National Insurance	2,207	0	0	2,207	0	2,207	2,207	2,207	0	0
6221	Drugs & Medical Supplies	0	0	0	0	0	0	0	0	0	0
6222	Field Materials & Supplies	10	0	0	10	0	10	10	9	1	1
6223	Office Materials & Supplies	779	0	0	779	0	779	779	778	1	1
6224	Print & Non-Print Materials	579	0	0	579	0	579	579	553	26	26
6231	Fuel and Lubricants	1,116	0	0	1,116	0	1,116	1,116	1,116	0	0
6241	Rental of Buildings	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6242	Maintenance of Buildings	2,506	0	0	2,506	0	2,506	2,506	2,506	0	0
6243	Janitorial & Cleaning Supplies	500	0	0	500	0	500	500	500	0	0
6255	Maintenance of Other Infrastructure	494	0	0	494	0	494	494	494	0	0
6261	Local Travel & Subsistence	1,431	0	0	1,431	0	1,431	1,431	1,431	0	0
6263	Postage, Telex & Cablegrams	60	0	0	60	0	60	60	60	0	0
6264	Vehicle Spares & Service	747	0	0	747	0	747	747	747	0	0
6271	Telephone Charges	732	0	0	732	0	732	732	732	0	0
6272	Electricity Charges	2,020	0	0	2,020	0	2,020	2,020	2,020	0	0
6273	Water Charges	14	0	0	14	0	14	14	14	0	0
6281	Security Services	5,737	0	0	5,737	0	5,737	5,737	5,737	0	0
6282	Equipment Maintenance	1,315	0	0	1,315	0	1,315	1,315	1,315	0	0
6283	Cleaning & Extermination Services	830	0	0	830	0	830	830	830	0	0
6284	Other	2,193	0	0	2,193	0	2,193	2,193	2,193	0	0
6291	National & Other Events	50	0	0	50	0	50	50	0	50	50
6293	Refreshment and Meals	1,157	0	0	1,157	0	1,157	1,157	1,157	0	0
6294	Other	3,238	0	0	3,238	0	3,238	3,238	3,238	0	0
6302	Training (including scholarships)	0	0	0	0	0	0	0	0	0	0
6321	Subsid & Cont to Local Organisation	862,663	0	0	862,663	0	862,663	862,663	862,663	0	0

MR. R. MOHAMED
HEAD OF BUDGET AGENCY

**AGENCY 55 - SUPREME COURT
PROGRAMME 552 - MAGISTRACY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	117,179	0	0	117,179	0	117,179	117,179	117,022	157	157
6111	Administrative	38,503	0	0	38,503	0	38,503	38,503	38,503	0	0
6113	Other Technical & Craft Skilled	1,994	0	0	1,994	0	1,994	1,994	1,994	0	0
6114	Clerical & Office Support	6,621	0	0	6,621	0	6,621	6,621	6,621	0	0
6115	Semi-Skilled Operatives & Unskilled	181	0	0	181	0	181	181	181	0	0
6116	Contracted Employees	25,103	0	0	25,103	0	25,103	25,103	25,092	11	11
6117	Temporary Employees	1,885	0	0	1,885	0	1,885	1,885	1,885	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	13,665	0	0	13,665	0	13,665	13,665	13,665	0	0
6134	National Insurance	1,703	0	0	1,703	0	1,703	1,703	1,703	0	0
6221	Drugs & Medical Supplies	0	0	0	0	0	0	0	0	0	0
6222	Field Materials & Supplies	0	0	0	0	0	0	0	0	0	0
6223	Office Materials & Supplies	596	0	0	596	0	596	596	595	1	1
6224	Print & Non-Print Materials	431	0	0	431	0	431	431	431	0	0
6241	Rental of Buildings	3,814	0	0	3,814	0	3,814	3,814	3,814	0	0
6242	Maintenance of Buildings	2,337	0	0	2,337	0	2,337	2,337	2,332	5	5
6243	Janitorial & Cleaning Supplies	500	0	0	500	0	500	500	500	0	0
6255	Maintenance of Other Infrastructure	483	0	0	483	0	483	483	483	0	0
6261	Local Travel & Subsistence	9,616	0	0	9,616	0	9,616	9,616	9,616	0	0
6263	Postage, Telex & Cablegrams	32	0	0	32	0	32	32	15	17	17
6264	Vehicle Spares & Service	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	404	0	0	404	0	404	404	404	0	0
6272	Electricity Charges	1,594	0	0	1,594	0	1,594	1,594	1,592	2	2
6273	Water Charges	0	0	0	0	0	0	0	0	0	0
6281	Security Services	4,428	0	0	4,428	0	4,428	4,428	4,428	0	0
6282	Equipment Maintenance	208	0	0	208	0	208	208	208	0	0
6283	Cleaning & Extermination Services	310	0	0	310	0	310	310	310	0	0
6284	Other	2,100	0	0	2,100	0	2,100	2,100	2,006	94	94
6291	National & Other Events	24	0	0	24	0	24	24	18	6	6
6293	Refreshment and Meals	459	0	0	459	0	459	459	459	0	0
6294	Other	188	0	0	188	0	188	188	167	21	21

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 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	87,946	1	0	87,947	0	87,947	87,934	87,821	126	113
6111	Administrative	31,586	(610)	0	30,976	0	30,976	30,976	30,976	0	0
6113	Other Technical & Craft Skilled	601	0	0	601	0	601	601	601	0	0
6114	Clerical & Office Support	1,905	0	0	1,905	0	1,905	1,905	1,905	0	0
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	23,559	(1,595)	0	21,964	0	21,964	21,964	21,964	0	0
6117	Temporary Employees	511	1,335	0	1,846	0	1,846	1,846	1,846	0	0
6131	Other Direct Labour Costs	1,200	(288)	0	912	0	912	899	898	14	1
6133	Benefits & Allowances	3,169	1,145	0	4,314	0	4,314	4,314	4,314	0	0
6134	National Insurance	1,387	14	0	1,401	0	1,401	1,401	1,401	0	0
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6223	Office Materials & Supplies	1,900	537	0	2,437	0	2,437	2,437	2,436	1	1
6224	Print & Non-Print Materials	2,694	1,036	0	3,730	0	3,730	3,730	3,702	28	28
6231	Fuel and Lubricants	810	0	0	810	0	810	810	808	2	2
6241	Rental of Buildings	1,800	(60)	0	1,740	0	1,740	1,740	1,740	0	0
6242	Maintenance of Buildings	1,400	(168)	0	1,232	0	1,232	1,232	1,221	11	11
6243	Janitorial & Cleaning Supplies	550	77	0	627	0	627	627	626	1	1
6255	Maintenance of Other Infrastructure	215	0	0	215	0	215	215	190	25	25
6261	Local Travel & Subsistence	2,700	(531)	0	2,169	0	2,169	2,169	2,144	25	25
6263	Postage, Telex & Cablegrams	9	4	0	13	0	13	13	13	0	0
6264	Vehicle Spares & Service	800	0	0	800	0	800	800	799	1	1
6271	Telephone Charges	1,700	(617)	0	1,083	0	1,083	1,083	1,080	3	3
6272	Electricity Charges	2,800	400	0	3,200	0	3,200	3,200	3,200	0	0
6273	Water Charges	2,000	(218)	0	1,782	0	1,782	1,782	1,782	0	0
6282	Equipment Maintenance	1,500	(404)	0	1,096	0	1,096	1,096	1,096	0	0
6283	Cleaning & Extermination Services	200	132	0	332	0	332	332	320	12	12
6284	Other	2,000	(200)	0	1,800	0	1,800	1,800	1,799	1	1
6291	National & Other Events	50	0	0	50	0	50	50	50	0	0
6293	Refreshment and Meals	250	93	0	343	0	343	343	341	2	2
6294	Other	300	(81)	0	219	0	219	219	219	0	0
6302	Training (including scholarships)	300	0	0	300	0	300	300	300	0	0

MS. S. ALI-HACK
HEAD OF BUDGET AGENCY

**AGENCY 57 - OFFICE OF THE OMBUDSMAN
PROGRAMME 571 - OMBUDSMAN
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	20,015	0	0	20,015	0	20,015	19,403	18,433	1,582	970
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	542	43	0	585	0	585	585	585	0	0
6116	Contracted Employees	4,500	(43)	0	4,457	0	4,457	3,939	3,939	518	0
6117	Temporary Employees	55	0	0	55	0	55	51	51	4	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	132	0	0	132	0	132	45	45	87	0
6134	National Insurance	46	0	0	46	0	46	43	43	3	0
6223	Office Materials & Supplies	300	400	0	700	0	700	700	680	20	20
6224	Print & Non-Print Materials	300	910	0	1,210	0	1,210	1,210	1,210	0	0
6231	Fuel and Lubricants	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	0	1,934	0	1,934	0	1,934	1,934	1,834	100	100
6243	Janitorial & Cleaning Supplies	200	0	0	200	0	200	200	199	1	1
6261	Local Travel & Subsistence	200	0	0	200	0	200	200	153	47	47
6263	Postage, Telex & Cablegrams	60	250	0	310	0	310	310	29	281	281
6264	Vehicle Spares & Service	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	420	0	0	420	0	420	420	370	50	50
6272	Electricity Charges	100	0	0	100	0	100	100	0	100	100
6282	Equipment Maintenance	400	0	0	400	0	400	400	172	228	228
6284	Other	11,500	(3,494)	0	8,006	0	8,006	8,006	7,914	92	92
6293	Refreshment and Meals	260	0	0	260	0	260	260	218	42	42
6294	Other	1,000	0	0	1,000	0	1,000	1,000	991	9	9
6322	Subsid & Cont to Intl Organisation	0	0	0	0	0	0	0	0	0	0

JUSTICE W. MOORE
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 2014**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	5,294	0	0	5,294	0	5,294	3,655	2,286	3,008	1,369
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	763	38	0	801	0	801	801	801	0	0
6116	Contracted Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	545	(38)	0	507	0	507	231	198	309	33
6133	Benefits & Allowances	64	0	0	64	0	64	64	64	0	0
6134	National Insurance	64	0	0	64	0	64	64	64	0	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	0	0	20	0
6223	Office Materials & Supplies	100	0	0	100	0	100	0	0	100	0
6224	Print & Non-Print Materials	190	0	0	190	0	190	0	0	190	0
6231	Fuel and Lubricants	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	250	0	0	250	0	250	0	0	250	0
6243	Janitorial & Cleaning Supplies	60	0	0	60	0	60	0	0	60	0
6261	Local Travel & Subsistence	50	0	0	50	0	50	0	0	50	0
6263	Postage, Telex & Cablegrams	9	0	0	9	0	9	0	0	9	0
6271	Telephone Charges	180	0	0	180	0	180	180	168	12	12
6272	Electricity Charges	1,815	(172)	0	1,643	0	1,643	1,643	319	1,324	1,324
6273	Water Charges	500	172	0	672	0	672	672	672	0	0
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	100	0	0	100	0	100	0	0	100	0
6283	Cleaning & Extermination Services	250	0	0	250	0	250	0	0	250	0
6284	Other	55	0	0	55	0	55	0	0	55	0
6291	National & Other Events	14	0	0	14	0	14	0	0	14	0
6293	Refreshment and Meals	50	0	0	50	0	50	0	0	50	0
6294	Other	15	0	0	15	0	15	0	0	15	0
6302	Training (including scholarships)	200	0	0	200	0	200	0	0	200	0

MR. A GRANT
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 711 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	113,578	3,000	0	116,578	0	116,578	116,578	116,517	61	61
6111	Administrative	4,451	0	0	4,451	0	4,451	4,451	4,451	0	0
6113	Other Technical & Craft Skilled	2,795	157	0	2,952	0	2,952	2,952	2,952	0	0
6114	Clerical & Office Support	4,482	0	0	4,482	0	4,482	4,482	4,482	0	0
6115	Semi-Skilled Operatives & Unskilled	5,882	(71)	0	5,811	0	5,811	5,811	5,811	0	0
6116	Contracted Employees	14,268	132	0	14,400	0	14,400	14,400	14,360	40	40
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	209	(7)	0	202	0	202	202	202	0	0
6133	Benefits & Allowances	2,573	(182)	0	2,391	0	2,391	2,391	2,391	0	0
6134	National Insurance	1,373	(29)	0	1,344	0	1,344	1,344	1,344	0	0
6211	Expenses Specific to Agency	24,371	0	0	24,371	0	24,371	24,371	24,371	0	0
6222	Field Materials & Supplies	750	0	0	750	0	750	750	750	0	0
6223	Office Materials & Supplies	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6224	Print & Non-Print Materials	800	1,102	0	1,902	0	1,902	1,902	1,902	0	0
6231	Fuel and Lubricants	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6242	Maintenance of Buildings	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6243	Janitorial & Cleaning Supplies	800	0	0	800	0	800	800	800	0	0
6261	Local Travel & Subsistence	8,500	3,000	0	11,500	0	11,500	11,500	11,494	6	6
6264	Vehicle Spares & Service	4,830	0	0	4,830	0	4,830	4,830	4,830	0	0
6265	Other Transport, Travel & Postage	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6271	Telephone Charges	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6272	Electricity Charges	480	0	0	480	0	480	480	480	0	0
6281	Security Services	11,024	(1,102)	0	9,922	0	9,922	9,922	9,908	14	14
6282	Equipment Maintenance	600	0	0	600	0	600	600	600	0	0
6283	Cleaning & Extermination Services	200	0	0	200	0	200	200	200	0	0
6284	Other	250	0	0	250	0	250	250	250	0	0
6291	National & Other Events	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6293	Refreshment and Meals	400	0	0	400	0	400	400	400	0	0
6294	Other	100	0	0	100	0	100	100	100	0	0
6302	Training (including scholarships)	700	0	0	700	0	700	700	700	0	0
6311	Rates and Taxes	0	0	0	0	0	0	0	0	0	0
6312	Subvention to Local Authority	1,440	0	0	1,440	0	1,440	1,440	1,440	0	0

MR. L. WILBURG
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 712 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	188,907	0	0	188,907	0	188,907	188,907	188,793	114	114
6113	Other Technical & Craft Skilled	7,509	284	0	7,793	0	7,793	7,793	7,793	0	0
6115	Semi-Skilled Operatives & Unskilled	2,829	23	0	2,852	0	2,852	2,852	2,852	0	0
6116	Contracted Employees	17,227	67	0	17,294	0	17,294	17,294	17,239	55	55
6117	Temporary Employees	3,169	(343)	0	2,826	0	2,826	2,826	2,815	11	11
6131	Other Direct Labour Costs	120	0	0	120	0	120	120	120	0	0
6133	Benefits & Allowances	1,259	(28)	0	1,231	0	1,231	1,231	1,231	0	0
6134	National Insurance	855	(3)	0	852	0	852	852	852	0	0
6221	Drugs & Medical Supplies	75	0	0	75	0	75	75	75	0	0
6222	Field Materials & Supplies	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6223	Office Materials & Supplies	350	0	0	350	0	350	350	350	0	0
6224	Print & Non-Print Materials	350	80	0	430	0	430	430	429	1	1
6231	Fuel and Lubricants	71,565	0	0	71,565	0	71,565	71,565	71,565	0	0
6242	Maintenance of Buildings	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6243	Janitorial & Cleaning Supplies	100	0	0	100	0	100	100	100	0	0
6251	Maintenance of Roads	17,000	4,800	0	21,800	0	21,800	21,800	21,799	1	1
6252	Maintenance of Bridges	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6253	Maintenance of Drainage & Irrigation Works	6,500	(4,600)	0	1,900	0	1,900	1,900	1,900	0	0
6254	Maintenance of Sea & River Defenses	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6255	Maintenance of Other Infrastructure	5,500	600	0	6,100	0	6,100	6,100	6,100	0	0
6261	Local Travel & Subsistence	4,243	0	0	4,243	0	4,243	4,243	4,243	0	0
6264	Vehicle Spares & Service	13,965	0	0	13,965	0	13,965	13,965	13,965	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	200	0	0	200	0	200	200	200	0	0
6281	Security Services	10,541	(880)	0	9,661	0	9,661	9,661	9,615	46	46
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	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6302	Training (including scholarships)	150	0	0	150	0	150	150	150	0	0

MR. L. WILBURG
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 713 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	842,107	(3,000)	0	839,107	0	839,107	839,107	838,629	478	478
6111	Administrative	98,266	56	0	98,322	0	98,322	98,322	98,204	118	118
6112	Senior Technical	165,583	4,446	0	170,029	0	170,029	170,029	170,012	17	17
6113	Other Technical & Craft Skilled	3,421	115	0	3,536	0	3,536	3,536	3,536	0	0
6114	Clerical & Office Support	640	(80)	0	560	0	560	560	560	0	0
6115	Semi-Skilled Operatives & Unskilled	139,905	0	0	139,905	0	139,905	139,905	139,805	100	100
6116	Contracted Employees	13,176	581	0	13,757	0	13,757	13,757	13,757	0	0
6117	Temporary Employees	1,784	(858)	0	926	0	926	926	926	0	0
6131	Other Direct Labour Costs	4,580	(1,400)	0	3,180	0	3,180	3,180	3,151	29	29
6133	Benefits & Allowances	87,553	(4,503)	0	83,050	0	83,050	83,050	82,847	203	203
6134	National Insurance	33,520	1,643	0	35,163	0	35,163	35,163	35,163	0	0
6221	Drugs & Medical Supplies	2,600	(500)	0	2,100	0	2,100	2,100	2,099	1	1
6222	Field Materials & Supplies	13,500	0	0	13,500	0	13,500	13,500	13,499	1	1
6223	Office Materials & Supplies	12,500	(1,200)	0	11,300	0	11,300	11,300	11,299	1	1
6224	Print & Non-Print Materials	12,000	(1,200)	0	10,800	0	10,800	10,800	10,800	0	0
6231	Fuel and Lubricants	25,950	0	0	25,950	0	25,950	25,950	25,950	0	0
6241	Rental of Buildings	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6242	Maintenance of Buildings	41,000	0	0	41,000	0	41,000	41,000	41,000	0	0
6243	Janitorial & Cleaning Supplies	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6252	Maintenance of Bridges	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6253	Maintenance of Drainage & Irrigation Works	5,119	0	0	5,119	0	5,119	5,119	5,119	0	0
6254	Maintenance of Sea & River Defenses	7,347	0	0	7,347	0	7,347	7,347	7,347	0	0
6255	Maintenance of Other Infrastructure	7,180	0	0	7,180	0	7,180	7,180	7,180	0	0
6261	Local Travel & Subsistence	22,100	2,000	0	24,100	0	24,100	24,100	24,100	0	0
6263	Postage, Telex & Cablegrams	20	(20)	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	5,060	(200)	0	4,860	0	4,860	4,860	4,860	0	0
6265	Other Transport, Travel & Postage	10,500	900	0	11,400	0	11,400	11,400	11,400	0	0
6271	Telephone Charges	2,329	(600)	0	1,729	0	1,729	1,729	1,729	0	0
6272	Electricity Charges	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 713 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
6281	Security Services	28,288	(8,099)	0	20,189	0	20,189	20,189	20,188	1	1
6282	Equipment Maintenance	3,400	(200)	0	3,200	0	3,200	3,200	3,200	0	0
6283	Cleaning & Extermination Services	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6284	Other	4,960	0	0	4,960	0	4,960	4,960	4,956	4	4
6291	National & Other Events	12,000	4,000	0	16,000	0	16,000	16,000	15,999	1	1
6292	Dietary	38,900	2,119	0	41,019	0	41,019	41,019	41,019	0	0
6293	Refreshment and Meals	800	0	0	800	0	800	800	800	0	0
6294	Other	300	0	0	300	0	300	300	298	2	2
6302	Training (including scholarships)	18,026	0	0	18,026	0	18,026	18,026	18,026	0	0

MR. L. WILBURG
HEAD OF BUDGET AGENCY

**AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 714 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	348,252	0	0	348,252	0	348,252	348,251	348,223	29	28
6112	Senior Technical	6,690	335	0	7,025	0	7,025	7,025	7,025	0	0
6113	Other Technical & Craft Skilled	69,376	0	0	69,376	0	69,376	69,376	69,376	0	0
6114	Clerical & Office Support	763	38	0	801	0	801	801	801	0	0
6115	Semi-Skilled Operatives & Unskilled	20,309	431	0	20,740	0	20,740	20,740	20,740	0	0
6116	Contracted Employees	39,852	0	0	39,852	0	39,852	39,852	39,852	0	0
6131	Other Direct Labour Costs	1,541	0	0	1,541	0	1,541	1,541	1,541	0	0
6133	Benefits & Allowances	18,812	(757)	0	18,055	0	18,055	18,055	18,055	0	0
6134	National Insurance	8,052	(47)	0	8,005	0	8,005	8,005	8,005	0	0
6221	Drugs & Medical Supplies	1,879	0	0	1,879	0	1,879	1,879	1,879	0	0
6222	Field Materials & Supplies	4,500	609	0	5,109	0	5,109	5,109	5,109	0	0
6223	Office Materials & Supplies	3,700	0	0	3,700	0	3,700	3,700	3,700	0	0
6224	Print & Non-Print Materials	2,750	0	0	2,750	0	2,750	2,750	2,750	0	0
6231	Fuel and Lubricants	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
6241	Rental of Buildings	4,000	(3,400)	0	600	0	600	600	600	0	0
6242	Maintenance of Buildings	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
6243	Janitorial & Cleaning Supplies	10,300	0	0	10,300	0	10,300	10,300	10,299	1	1
6252	Maintenance of Bridges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6253	Maintenance of Drainage & Irrigation Works	2,500	(1,260)	0	1,240	0	1,240	1,240	1,240	0	0
6254	Maintenance of Sea & River Defenses	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6255	Maintenance of Other Infrastructure	3,400	0	0	3,400	0	3,400	3,400	3,400	0	0
6261	Local Travel & Subsistence	29,074	10,660	0	39,734	0	39,734	39,734	39,734	0	0
6263	Postage, Telex & Cablegrams	24	0	0	24	0	24	24	0	24	24
6264	Vehicle Spares & Service	7,945	0	0	7,945	0	7,945	7,945	7,945	0	0
6265	Other Transport, Travel & Postage	6,471	0	0	6,471	0	6,471	6,471	6,471	0	0
6271	Telephone Charges	1,700	0	0	1,700	0	1,700	1,700	1,699	1	1
6272	Electricity Charges	6,348	(4,000)	0	2,348	0	2,348	2,348	2,348	0	0
6281	Security Services	8,396	(2,609)	0	5,787	0	5,787	5,786	5,786	1	0

**AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 714 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6282	Equipment Maintenance	2,346	0	0	2,346	0	2,346	2,346	2,345	1	1
6283	Cleaning & Extermination Services	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6284	Other	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6291	National & Other Events	600	0	0	600	0	600	600	599	1	1
6292	Dietary	17,100	0	0	17,100	0	17,100	17,100	17,100	0	0
6293	Refreshment and Meals	450	0	0	450	0	450	450	450	0	0
6294	Other	200	0	0	200	0	200	200	200	0	0
6302	Training (including scholarships)	3,974	0	0	3,974	0	3,974	3,974	3,974	0	0

MR. L. WILBURG
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 721 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	139,735	1,532	0	141,267	4,619	145,886	145,886	145,866	20	20
6111	Administrative	9,888	(471)	0	9,417	0	9,417	9,417	9,410	7	7
6112	Senior Technical	4,103	205	0	4,308	0	4,308	4,308	4,308	0	0
6113	Other Technical & Craft Skilled	3,888	539	0	4,427	0	4,427	4,427	4,427	0	0
6114	Clerical & Office Support	15,185	0	0	15,185	0	15,185	15,185	15,181	4	4
6115	Semi-Skilled Operatives & Unskilled	10,203	(68)	0	10,135	0	10,135	10,135	10,129	6	6
6116	Contracted Employees	27,905	0	0	27,905	0	27,905	27,905	27,905	0	0
6117	Temporary Employees	26	0	0	26	0	26	26	26	0	0
6131	Other Direct Labour Costs	777	125	0	902	0	902	902	902	0	0
6133	Benefits & Allowances	4,403	(399)	0	4,004	0	4,004	4,004	4,004	0	0
6134	National Insurance	3,415	69	0	3,484	0	3,484	3,484	3,484	0	0
6211	Expenses Specific to Agency	7,389	1,617	0	9,006	0	9,006	9,006	9,005	1	1
6221	Drugs & Medical Supplies	66	0	0	66	0	66	66	66	0	0
6222	Field Materials & Supplies	325	0	0	325	0	325	325	325	0	0
6223	Office Materials & Supplies	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6224	Print & Non-Print Materials	1,056	0	0	1,056	0	1,056	1,056	1,056	0	0
6231	Fuel and Lubricants	7,546	0	0	7,546	0	7,546	7,546	7,546	0	0
6242	Maintenance of Buildings	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6243	Janitorial & Cleaning Supplies	200	0	0	200	0	200	200	200	0	0
6261	Local Travel & Subsistence	4,000	0	0	4,000	0	4,000	4,000	3,999	1	1
6263	Postage, Telex & Cablegrams	60	0	0	60	0	60	60	60	0	0
6265	Other Transport, Travel & Postage	180	0	0	180	0	180	180	180	0	0
6271	Telephone Charges	1,572	0	0	1,572	0	1,572	1,572	1,572	0	0
6272	Electricity Charges	4,600	(57)	0	4,543	0	4,543	4,543	4,543	0	0
6273	Water Charges	5,158	0	0	5,158	0	5,158	5,158	5,158	0	0
6281	Security Services	17,240	0	0	17,240	4,619	21,859	21,859	21,859	0	0
6282	Equipment Maintenance	700	0	0	4,300	0	4,300	4,300	700	0	0
6283	Cleaning & Extermination Services	300	0	0	300	0	300	300	300	0	0
6284	Other	750	0	0	750	0	750	750	750	0	0
6291	National & Other Events	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6293	Refreshment and Meals	722	0	0	722	0	722	722	722	0	0
6294	Other	250	(28)	0	222	0	222	222	222	0	0
6302	Training (including scholarships)	350	0	0	350	0	350	350	349	1	1
6311	Rates and Taxes	778	0	0	778	0	778	778	778	0	0

MR. R. HOPKINSON
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 722 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	232,318	1	0	232,319	4,610	236,929	236,929	236,889	40	40
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skilled	7,035	(349)	0	6,686	0	6,686	6,686	6,673	13	13
6114	Clerical & Office Support	731	(487)	0	244	0	244	244	244	0	0
6115	Semi-Skilled Operatives & Unskilled	15,063	117	0	15,180	0	15,180	15,180	15,180	0	0
6116	Contracted Employees	32,951	1,542	0	34,493	0	34,493	34,493	34,466	27	27
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	545	(454)	0	91	0	91	91	91	0	0
6133	Benefits & Allowances	2,078	(199)	0	1,879	0	1,879	1,879	1,879	0	0
6134	National Insurance	1,960	(169)	0	1,791	0	1,791	1,791	1,791	0	0
6221	Drugs & Medical Supplies	45	0	0	45	0	45	45	45	0	0
6222	Field Materials & Supplies	167	0	0	167	0	167	167	167	0	0
6223	Office Materials & Supplies	600	0	0	600	0	600	600	600	0	0
6224	Print & Non-Print Materials	330	0	0	330	0	330	330	330	0	0
6231	Fuel and Lubricants	39,651	0	0	39,651	0	39,651	39,651	39,651	0	0
6243	Janitorial & Cleaning Supplies	66	0	0	66	0	66	66	66	0	0
6251	Maintenance of Roads	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6253	Maintenance of Drainage & Irrigation Works	93,000	0	0	93,000	0	93,000	93,000	93,000	0	0
6261	Local Travel & Subsistence	540	0	0	540	0	540	540	540	0	0
6264	Vehicle Spares & Service	7,950	0	0	7,950	0	7,950	7,950	7,950	0	0
6271	Telephone Charges	340	0	0	340	0	340	340	340	0	0
6272	Electricity Charges	672	0	0	672	0	672	672	672	0	0
6273	Water Charges	505	0	0	505	0	505	505	505	0	0
6281	Security Services	20,649	0	0	20,649	4,610	25,259	25,259	25,259	0	0
6282	Equipment Maintenance	160	0	0	160	0	160	160	160	0	0
6283	Cleaning & Extermination Services	220	0	0	220	0	220	220	220	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)	20	0	0	20	0	20	20	20	0	0

MR. R. HOPKINSON
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 723 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	87,360	1	0	87,361	1,318	88,679	88,358	88,291	388	67
6113	Other Technical & Craft Skilled	15,117	738	0	15,855	0	15,855	15,855	15,845	10	10
6114	Clerical & Office Support	1,528	77	0	1,605	0	1,605	1,605	1,605	0	0
6115	Semi-Skilled Operatives & Unskilled	2,694	(680)	0	2,014	0	2,014	2,014	1,959	55	55
6116	Contracted Employees	4,917	(137)	0	4,780	0	4,780	4,487	4,486	294	1
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	343	3	0	346	0	346	346	346	0	0
6133	Benefits & Allowances	1,614	0	0	1,614	0	1,614	1,614	1,614	0	0
6134	National Insurance	1,611	0	0	1,611	0	1,611	1,583	1,583	28	0
6221	Drugs & Medical Supplies	26	0	0	26	0	26	26	26	0	0
6222	Field Materials & Supplies	600	0	0	600	0	600	600	600	0	0
6223	Office Materials & Supplies	242	0	0	242	0	242	242	242	0	0
6224	Print & Non-Print Materials	150	0	0	150	0	150	150	150	0	0
6231	Fuel and Lubricants	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6242	Maintenance of Buildings	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6243	Janitorial & Cleaning Supplies	352	0	0	352	0	352	352	352	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	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6253	Maintenance of Drainage & Irrigation Works	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6254	Maintenance of Sea & River Defenses	500	0	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 & Subsistence	483	0	0	483	0	483	483	483	0	0
6264	Vehicle Spares & Service	5,520	0	0	5,520	0	5,520	5,520	5,519	1	1
6271	Telephone Charges	324	0	0	324	0	324	324	324	0	0
6272	Electricity Charges	828	0	0	828	0	828	828	828	0	0
6273	Water Charges	928	0	0	928	0	928	928	928	0	0
6281	Security Services	7,146	0	0	7,146	1,318	8,464	8,464	8,464	0	0
6283	Cleaning & Extermination Services	400	0	0	400	0	400	400	400	0	0
6302	Training (including scholarships)	37	0	0	37	0	37	37	37	0	0

MR. R. HOPKINSON
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 724 - EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	1,318,142	(891)	0	1,317,251	34,506	1,351,757	1,351,757	1,351,065	692	692
6111	Administrative	233,441	0	0	233,441	0	233,441	233,441	233,252	189	189
6112	Senior Technical	409,438	0	0	409,438	0	409,438	409,438	409,325	113	113
6113	Other Technical & Craft Skilled	92,512	0	0	92,512	0	92,512	92,512	92,510	2	2
6114	Clerical & Office Support	3,029	84	0	3,113	0	3,113	3,113	3,113	0	0
6115	Semi-Skilled Operatives & Unskilled	31,613	(773)	0	30,840	0	30,840	30,840	30,743	97	97
6116	Contracted Employees	29,676	0	0	29,676	0	29,676	29,676	29,676	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	8,661	(262)	0	8,399	0	8,399	8,399	8,346	53	53
6133	Benefits & Allowances	40,175	951	0	41,126	0	41,126	41,126	41,074	52	52
6134	National Insurance	64,363	0	0	64,363	0	64,363	64,363	64,363	0	0
6221	Drugs & Medical Supplies	1,208	0	0	1,208	0	1,208	1,208	1,208	0	0
6222	Field Materials & Supplies	13,238	0	0	13,238	0	13,238	13,238	13,238	0	0
6223	Office Materials & Supplies	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6224	Print & Non-Print Materials	9,300	0	0	9,300	0	9,300	9,300	9,300	0	0
6231	Fuel and Lubricants	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6242	Maintenance of Buildings	38,000	0	0	38,000	0	38,000	38,000	38,000	0	0
6243	Janitorial & Cleaning Supplies	4,934	0	0	4,934	0	4,934	4,934	4,934	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	17,500	0	0	17,500	0	17,500	17,500	17,500	0	0
6261	Local Travel & Subsistence	4,977	0	0	4,977	0	4,977	4,977	4,977	0	0
6263	Postage, Telex & Cablegrams	30	0	0	30	0	30	30	30	0	0
6264	Vehicle Spares & Service	950	0	0	950	0	950	950	950	0	0
6265	Other Transport, Travel & Postage	900	0	0	900	0	900	900	900	0	0
6271	Telephone Charges	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
6272	Electricity Charges	21,000	(5,022)	0	15,978	0	15,978	15,978	15,977	1	1
6273	Water Charges	39,000	0	0	39,000	0	39,000	39,000	39,000	0	0
6281	Security Services	120,000	0	0	120,000	34,506	154,506	154,506	154,506	0	0
6282	Equipment Maintenance	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6283	Cleaning & Extermination Services	4,000	(2,000)	0	2,000	0	2,000	2,000	2,000	0	0

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 724 - EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
6284	Other	31,500	4,131	0	35,631	0	35,631	35,631	35,631	0	0
6291	National & Other Events	4,800	2,000	0	6,800	0	6,800	6,800	6,800	0	0
6292	Dietary	60,357	0	0	60,357	0	60,357	60,357	60,172	185	185
6293	Refreshment and Meals	740	0	0	740	0	740	740	740	0	0
6294	Other	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6302	Training (including scholarships)	4,200	0	0	4,200	0	4,200	4,200	4,200	0	0

MR. R. HOPKINSON
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 725 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	457,246	(640)	0	456,606	11,783	468,389	468,389	468,305	84	84
6111	Administrative	6,751	574	0	7,325	0	7,325	7,325	7,325	0	0
6112	Senior Technical	10,741	(839)	0	9,902	0	9,902	9,902	9,902	0	0
6113	Other Technical & Craft Skilled	75,923	0	0	75,923	0	75,923	75,923	75,919	4	4
6114	Clerical & Office Support	7,378	263	0	7,641	0	7,641	7,641	7,641	0	0
6115	Semi-Skilled Operatives & Unskilled	52,395	0	0	52,395	0	52,395	52,395	52,339	56	56
6116	Contracted Employees	62,965	0	0	62,965	0	62,965	62,965	62,947	18	18
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	757	167	0	924	0	924	924	924	0	0
6133	Benefits & Allowances	24,497	(283)	0	24,214	0	24,214	24,214	24,212	2	2
6134	National Insurance	12,324	119	0	12,443	0	12,443	12,443	12,443	0	0
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6222	Field Materials & Supplies	6,800	(300)	0	6,500	0	6,500	6,500	6,499	1	1
6223	Office Materials & Supplies	5,200	(500)	0	4,700	0	4,700	4,700	4,700	0	0
6224	Print & Non-Print Materials	7,550	(1,200)	0	6,350	0	6,350	6,350	6,350	0	0
6231	Fuel and Lubricants	15,500	0	0	15,500	0	15,500	15,500	15,500	0	0
6242	Maintenance of Buildings	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
6243	Janitorial & Cleaning Supplies	8,800	0	0	8,800	0	8,800	8,800	8,800	0	0
6252	Maintenance of Bridges	5,800	0	0	5,800	0	5,800	5,800	5,800	0	0
6253	Maintenance of Drainage & Irrigation Works	2,000	0	0	2,000	0	2,000	2,000	2,000	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 & Subsistence	4,500	794	0	5,294	2,440	7,734	7,734	7,732	2	2
6263	Postage, Telex & Cablegrams	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6265	Other Transport, Travel & Postage	704	(500)	0	204	0	204	204	204	0	0

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 725 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6271	Telephone Charges	2,620	1,530	0	4,150	0	4,150	4,150	4,150	0	0
6272	Electricity Charges	31,000	(2,171)	0	28,829	0	28,829	28,829	28,829	0	0
6273	Water Charges	6,874	0	0	6,874	0	6,874	6,874	6,874	0	0
6281	Security Services	39,595	0	0	39,595	9,343	48,938	48,938	48,938	0	0
6282	Equipment Maintenance	7,500	(100)	0	7,400	0	7,400	7,400	7,400	0	0
6283	Cleaning & Extermination Services	5,600	(200)	0	5,400	0	5,400	5,400	5,400	0	0
6284	Other	200	(30)	0	170	0	170	170	170	0	0
6291	National & Other Events	143	(14)	0	129	0	129	129	129	0	0
6292	Dietary	19,426	1,350	0	20,776	0	20,776	20,776	20,776	0	0
6293	Refreshment and Meals	503	0	0	503	0	503	503	503	0	0
6294	Other	2,500	700	0	3,200	0	3,200	3,200	3,200	0	0
6302	Training (including scholarships)	700	0	0	700	0	700	700	700	0	0

MR. R. HOPKINSON
HEAD OF BUDGET AGENCY

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 731 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	154,230	(859)	0	153,371	0	153,371	153,371	153,090	281	281
6111	Administrative	8,658	524	0	9,182	0	9,182	9,182	9,182	0	0
6113	Other Technical & Craft Skilled	10,201	394	0	10,595	0	10,595	10,595	10,573	22	22
6114	Clerical & Office Support	15,705	(714)	0	14,991	0	14,991	14,991	14,964	27	27
6115	Semi-Skilled Operatives & Unskilled	16,437	527	0	16,964	0	16,964	16,964	16,957	7	7
6116	Contracted Employees	29,519	468	0	29,987	0	29,987	29,987	29,782	205	205
6131	Other Direct Labour Costs	1,229	(450)	0	779	0	779	779	779	0	0
6133	Benefits & Allowances	4,735	(704)	0	4,031	0	4,031	4,031	4,031	0	0
6134	National Insurance	3,924	(44)	0	3,880	0	3,880	3,880	3,880	0	0
6211	Expenses Specific to Agency	12,000	0	0	12,000	0	12,000	12,000	11,987	13	13
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	60	0	0
6222	Field Materials & Supplies	360	0	0	360	0	360	360	360	0	0
6223	Office Materials & Supplies	3,168	0	0	3,168	0	3,168	3,168	3,168	0	0
6224	Print & Non-Print Materials	1,600	300	0	1,900	0	1,900	1,900	1,900	0	0
6231	Fuel and Lubricants	4,500	0	0	4,500	0	4,500	4,500	4,499	1	1
6242	Maintenance of Buildings	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6243	Janitorial & Cleaning Supplies	450	0	0	450	0	450	450	450	0	0
6255	Maintenance of Other Infrastructure	2,000	900	0	2,900	0	2,900	2,900	2,900	0	0
6261	Local Travel & Subsistence	1,600	(300)	0	1,300	0	1,300	1,300	1,299	1	1
6264	Vehicle Spares & Service	2,500	(1,000)	0	1,500	0	1,500	1,500	1,500	0	0
6271	Telephone Charges	1,620	0	0	1,620	0	1,620	1,620	1,619	1	1
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	13,211	(860)	0	12,351	0	12,351	12,351	12,350	1	1
6282	Equipment Maintenance	2,016	0	0	2,016	0	2,016	2,016	2,016	0	0
6283	Cleaning & Extermination Services	272	100	0	372	0	372	372	372	0	0
6284	Other	400	0	0	400	0	400	400	400	0	0
6291	National & Other Events	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6293	Refreshment and Meals	700	0	0	700	0	700	700	698	2	2
6294	Other	579	0	0	579	0	579	579	579	0	0
6302	Training (including scholarships)	150	0	0	150	0	150	150	149	1	1
6311	Rates and Taxes	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0

MR. K. WARD
HEAD OF BUDGET AGENCY (ag)

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 732 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	235,101	859	0	235,960	0	235,960	235,960	235,812	148	148
6113	Other Technical & Craft Skilled	113	583	0	696	0	696	696	622	74	74
6114	Clerical & Office Support	600	30	0	630	0	630	630	630	0	0
6115	Semi-Skilled Operatives & Unskilled	19,456	(1,006)	0	18,450	0	18,450	18,450	18,450	0	0
6116	Contracted Employees	33,188	607	0	33,795	0	33,795	33,795	33,795	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	180	0	0	180	0	180	180	180	0	0
6133	Benefits & Allowances	1,786	(128)	0	1,658	0	1,658	1,658	1,599	59	59
6134	National Insurance	1,644	(87)	0	1,557	0	1,557	1,557	1,557	0	0
6221	Drugs & Medical Supplies	15	0	0	15	0	15	15	15	0	0
6222	Field Materials & Supplies	400	0	0	400	0	400	400	400	0	0
6223	Office Materials & 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	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
6243	Janitorial & 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	Maintenance of Drainage & Irrigation Works	123,000	358	0	123,358	0	123,358	123,358	123,357	1	1
6255	Maintenance of Other Infrastructure	8,300	0	0	8,300	0	8,300	8,300	8,300	0	0
6261	Local Travel & Subsistence	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6264	Vehicle Spares & Service	5,000	0	0	5,000	0	5,000	5,000	4,995	5	5
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	3,864	502	0	4,366	0	4,366	4,366	4,366	0	0
6282	Equipment Maintenance	350	0	0	350	0	350	350	341	9	9
6283	Cleaning & Extermination Services	70	0	0	70	0	70	70	70	0	0
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. K. WARD
HEAD OF BUDGET AGENCY (ag)

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 733 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	87,881	(6,782)	0	81,099	0	81,099	81,099	81,085	14	14
6112	Senior Technical	2,032	101	0	2,133	0	2,133	2,133	2,133	0	0
6113	Other Technical & Craft Skilled	3,668	97	0	3,765	0	3,765	3,765	3,759	6	6
6115	Semi-Skilled Operatives & Unskilled	3,748	6	0	3,754	0	3,754	3,754	3,754	0	0
6116	Contracted Employees	6,076	(4)	0	6,072	0	6,072	6,072	6,072	0	0
6131	Other Direct Labour Costs	449	(237)	0	212	0	212	212	212	0	0
6133	Benefits & Allowances	873	49	0	922	0	922	922	922	0	0
6134	National Insurance	801	(11)	0	790	0	790	790	790	0	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	20	0	0
6222	Field Materials & Supplies	191	0	0	191	0	191	191	191	0	0
6223	Office Materials & Supplies	800	0	0	800	0	800	800	800	0	0
6224	Print & Non-Print Materials	750	0	0	750	0	750	750	749	1	1
6231	Fuel and Lubricants	5,000	0	0	5,000	0	5,000	5,000	4,999	1	1
6242	Maintenance of Buildings	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6243	Janitorial & 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	14,999	1	1
6252	Maintenance of Bridges	7,000	900	0	7,900	0	7,900	7,900	7,897	3	3
6255	Maintenance of Other Infrastructure	5,500	1,881	0	7,381	0	7,381	7,381	7,381	0	0
6261	Local Travel & Subsistence	600	0	0	600	0	600	600	600	0	0
6264	Vehicle Spares & Service	8,700	(500)	0	8,200	0	8,200	8,200	8,199	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	17,527	(9,164)	0	8,363	0	8,363	8,363	8,363	0	0
6282	Equipment Maintenance	150	0	0	150	0	150	150	150	0	0
6283	Cleaning & Extermination Services	230	100	0	330	0	330	330	330	0	0
6284	Other	300	0	0	300	0	300	300	299	1	1
6291	National & Other Events	200	0	0	200	0	200	200	200	0	0
6293	Refreshment and Meals	100	0	0	100	0	100	100	100	0	0

MR. K. WARD
HEAD OF BUDGET AGENCY (ag)

AGENCY 73 - REGION 3:ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 734 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	1,781,404	6,782	0	1,788,186	22,392	1,810,578	1,810,578	1,810,030	548	548
6111	Administrative	649,066	0	0	649,066	0	649,066	649,066	649,062	4	4
6112	Senior Technical	445,024	900	0	445,924	0	445,924	445,924	445,918	6	6
6113	Other Technical & Craft Skilled	151,287	0	0	151,287	0	151,287	151,287	151,284	3	3
6114	Clerical & Office Support	4,952	303	0	5,255	0	5,255	5,255	5,255	0	0
6115	Semi-Skilled Operatives & Unskilled	64,471	(1,398)	0	63,073	0	63,073	63,073	63,073	0	0
6116	Contracted Employees	532	240	0	772	0	772	772	772	0	0
6117	Temporary Employees	1,358	224	0	1,582	0	1,582	1,582	1,582	0	0
6131	Other Direct Labour Costs	9,691	1,660	0	11,351	0	11,351	11,351	11,262	89	89
6133	Benefits & Allowances	44,659	(1,930)	0	42,729	0	42,729	42,729	42,713	16	16
6134	National Insurance	107,386	0	0	107,386	0	107,386	107,386	107,386	0	0
6221	Drugs & Medical Supplies	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6222	Field Materials & Supplies	10,500	0	0	10,500	0	10,500	10,500	10,500	0	0
6223	Office Materials & Supplies	10,500	0	0	10,500	0	10,500	10,500	10,489	11	11
6224	Print & Non-Print Materials	8,000	(600)	0	7,400	0	7,400	7,400	7,398	2	2
6231	Fuel and Lubricants	1,000	0	0	1,000	0	1,000	1,000	998	2	2
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	43,600	0	0	43,600	0	43,600	43,600	43,600	0	0
6243	Janitorial & Cleaning Supplies	1,954	0	0	1,954	0	1,954	1,954	1,953	1	1
6252	Maintenance of Bridges	3,600	0	0	3,600	0	3,600	3,600	3,599	1	1
6255	Maintenance of Other Infrastructure	18,700	0	0	18,700	0	18,700	18,700	18,700	0	0
6261	Local Travel & Subsistence	5,000	(2,600)	0	2,400	0	2,400	2,400	2,358	42	42
6263	Postage, Telex & Cablegrams	10	0	0	10	0	10	10	10	0	0
6264	Vehicle Spares & Service	500	500	0	1,000	0	1,000	1,000	995	5	5
6265	Other Transport, Travel & Postage	5,500	300	0	5,800	0	5,800	5,800	5,800	0	0
6271	Telephone Charges	1,803	0	0	1,803	0	1,803	1,803	1,803	0	0
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	113,000	6,783	0	119,783	22,392	142,175	142,175	142,175	0	0
6282	Equipment Maintenance	2,000	(500)	0	1,500	0	1,500	1,500	1,500	0	0
6283	Cleaning & Extermination Services	6,200	(500)	0	5,700	0	5,700	5,700	5,700	0	0
6284	Other	31,800	3,400	0	35,200	0	35,200	35,200	34,851	349	349
6291	National & Other Events	6,700	0	0	6,700	0	6,700	6,700	6,698	2	2
6293	Refreshment and Meals	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0

**AGENCY 73 - REGION 3:ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 734 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6294	Other	140	0	0	140	0	140	140	138	2	2
6302	Training (including scholarships)	5,000	0	0	5,000	0	5,000	5,000	4,987	13	13

MR. K. WARD
HEAD OF BUDGET AGENCY (ag)

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 735 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	674,712	(1)	0	674,711	7,284	681,995	681,995	681,739	256	256
6111	Administrative	2,007	99	0	2,106	0	2,106	2,106	2,106	0	0
6112	Senior Technical	28,522	(2,158)	0	26,364	0	26,364	26,364	26,364	0	0
6113	Other Technical & Craft Skilled	88,831	0	0	88,831	0	88,831	88,831	88,668	163	163
6114	Clerical & Office Support	9,227	352	0	9,579	0	9,579	9,579	9,560	19	19
6115	Semi-Skilled Operatives & Unskilled	76,201	139	0	76,340	0	76,340	76,340	76,319	21	21
6116	Contracted Employees	96,633	2,391	0	99,024	0	99,024	99,024	98,972	52	52
6131	Other Direct Labour Costs	1,940	(941)	0	999	0	999	999	999	0	0
6133	Benefits & Allowances	27,828	128	0	27,956	0	27,956	27,956	27,956	0	0
6134	National Insurance	16,080	(11)	0	16,069	0	16,069	16,069	16,069	0	0
6221	Drugs & Medical Supplies	5,676	0	0	5,676	0	5,676	5,676	5,676	0	0
6222	Field Materials & Supplies	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
6223	Office Materials & Supplies	8,200	0	0	8,200	0	8,200	8,200	8,200	0	0
6224	Print & Non-Print Materials	4,800	0	0	4,800	0	4,800	4,800	4,800	0	0
6231	Fuel and Lubricants	9,000	(3,100)	0	5,900	0	5,900	5,900	5,900	0	0
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	27,300	0	0	27,300	0	27,300	27,300	27,300	0	0
6243	Janitorial & Cleaning Supplies	14,300	1,000	0	15,300	0	15,300	15,300	15,300	0	0
6251	Maintenance of Roads	8,613	0	0	8,613	0	8,613	8,613	8,612	1	1
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	10,000	0	0
6261	Local Travel & Subsistence	4,500	(900)	0	3,600	0	3,600	3,600	3,600	0	0
6263	Postage, Telex & Cablegrams	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Service	4,000	(600)	0	3,400	0	3,400	3,400	3,400	0	0
6265	Other Transport, Travel & Postage	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
6271	Telephone Charges	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6272	Electricity Charges	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
6273	Water Charges	20,200	0	0	20,200	0	20,200	20,200	20,200	0	0
6281	Security Services	100,524	0	0	100,524	7,284	107,808	107,808	107,808	0	0

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 735 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
6282	Equipment Maintenance	10,000	600	0	10,600	0	10,600	10,600	10,600	0	0
6283	Cleaning & Extermination Services	10,500	500	0	11,000	0	11,000	11,000	11,000	0	0
6284	Other	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6291	National & Other Events	565	0	0	565	0	565	565	565	0	0
6292	Dietary	27,500	2,500	0	30,000	0	30,000	30,000	30,000	0	0
6293	Refreshment and Meals	800	0	0	800	0	800	800	800	0	0
6294	Other	300	0	0	300	0	300	300	300	0	0
6302	Training (including scholarships)	850	0	0	850	0	850	850	850	0	0

MR. K. WARD
HEAD OF BUDGET AGENCY (ag)

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 741 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	144,132	(157)	0	143,975	9,131	153,106	149,480	149,121	3,985	359
6111	Administrative	17,424	657	0	18,081	0	18,081	18,081	18,081	0	0
6113	Other Technical & Craft Skilled	3,684	177	0	3,861	0	3,861	3,861	3,861	0	0
6114	Clerical & Office Support	11,160	0	0	11,160	0	11,160	11,040	11,037	123	3
6115	Semi-Skilled Operatives & Unskilled	5,724	372	0	6,096	0	6,096	6,096	6,096	0	0
6116	Contracted Employees	21,018	1,155	0	22,173	0	22,173	19,784	19,715	2,458	69
6131	Other Direct Labour Costs	215	139	0	354	0	354	354	342	12	12
6133	Benefits & Allowances	5,662	(561)	0	5,101	0	5,101	4,126	4,126	975	0
6134	National Insurance	3,096	71	0	3,167	0	3,167	3,025	3,025	142	0
6211	Expenses Specific to Agency	12,575	0	0	12,575	0	12,575	12,575	12,483	92	92
6221	Drugs & Medical Supplies	110	0	0	110	0	110	110	110	0	0
6222	Field Materials & Supplies	370	0	0	370	0	370	370	370	0	0
6223	Office Materials & Supplies	3,020	461	0	3,481	0	3,481	3,481	3,481	0	0
6224	Print & Non-Print Materials	860	600	0	1,460	0	1,460	1,460	1,460	0	0
6231	Fuel and Lubricants	3,250	(2,167)	0	1,083	0	1,083	1,083	1,083	0	0
6242	Maintenance of Buildings	5,990	0	0	5,990	0	5,990	5,990	5,987	3	3
6243	Janitorial & Cleaning Supplies	360	0	0	360	0	360	360	359	1	1
6255	Maintenance of Other Infrastructure	1,481	0	0	1,481	0	1,481	1,481	1,481	0	0
6261	Local Travel & Subsistence	3,200	(600)	0	2,600	0	2,600	2,600	2,537	63	63
6263	Postage, Telex & Cablegrams	20	(20)	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	220	0	0	220	0	220	220	214	6	6
6265	Other Transport, Travel & Postage	441	(441)	0	0	0	0	0	0	0	0
6271	Telephone Charges	1,690	0	0	1,690	0	1,690	1,690	1,690	0	0
6272	Electricity Charges	2,715	0	0	2,715	0	2,715	2,715	2,715	0	0
6273	Water Charges	58	0	0	58	0	58	58	55	3	3
6281	Security Services	24,252	0	0	24,252	9,131	33,383	33,383	33,383	0	0
6282	Equipment Maintenance	1,400	0	0	1,400	0	1,400	1,400	1,378	22	22
6283	Cleaning & Extermination Services	520	0	0	520	0	520	520	504	16	16
6284	Other	1,940	0	0	1,940	0	1,940	1,940	1,881	59	59

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 741 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6291	National & Other Events	5,552	0	0	5,552	0	5,552	5,552	5,552	0	0
6293	Refreshment and Meals	775	0	0	775	0	775	775	774	1	1
6294	Other	350	0	0	350	0	350	350	350	0	0
6302	Training (including scholarships)	1,400	0	0	1,400	0	1,400	1,400	1,391	9	9
6311	Rates and Taxes	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0

MS. A. HINDS
HEAD OF BUDGET AGENCY (ag)

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 742 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	248,469	(15,485)	0	232,984	0	232,984	232,984	231,905	1,079	1,079
6113	Other Technical & Craft Skilled	3,972	(131)	0	3,841	0	3,841	3,841	3,841	0	0
6114	Clerical & Office Support	684	23	0	707	0	707	707	707	0	0
6115	Semi-Skilled Operatives & Unskilled	28,247	(1,809)	0	26,438	0	26,438	26,438	26,438	0	0
6116	Contracted Employees	29,000	0	0	29,000	0	29,000	29,000	29,000	0	0
6131	Other Direct Labour Costs	2,710	(416)	0	2,294	0	2,294	2,294	2,294	0	0
6133	Benefits & Allowances	1,969	(862)	0	1,107	0	1,107	1,107	1,107	0	0
6134	National Insurance	2,625	(290)	0	2,335	0	2,335	2,335	2,335	0	0
6221	Drugs & Medical Supplies	30	0	0	30	0	30	30	30	0	0
6222	Field Materials & Supplies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6223	Office Materials & Supplies	1,150	0	0	1,150	0	1,150	1,150	1,146	4	4
6224	Print & Non-Print Materials	250	0	0	250	0	250	250	246	4	4
6231	Fuel and Lubricants	30,000	(12,000)	0	18,000	0	18,000	18,000	18,000	0	0
6242	Maintenance of Buildings	1,261	0	0	1,261	0	1,261	1,261	1,261	0	0
6243	Janitorial & Cleaning Supplies	335	0	0	335	0	335	335	335	0	0
6253	Maintenance of Drainage & Irrigation Works	88,000	0	0	88,000	0	88,000	88,000	88,000	0	0
6255	Maintenance of Other Infrastructure	1,000	0	0	1,000	0	1,000	1,000	995	5	5
6261	Local Travel & Subsistence	825	0	0	825	0	825	825	203	622	622
6264	Vehicle Spares & Service	1,500	0	0	1,500	0	1,500	1,500	1,105	395	395
6265	Other Transport, Travel & Postage	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	50	0	0	50	0	50	50	50	0	0
6272	Electricity Charges	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6273	Water Charges	250	0	0	250	0	250	250	250	0	0
6281	Security Services	19,000	0	0	19,000	0	19,000	19,000	19,000	0	0
6282	Equipment Maintenance	140	0	0	140	0	140	140	93	47	47
6283	Cleaning & Extermination Services	190	0	0	190	0	190	190	189	1	1
6284	Other	150	0	0	150	0	150	150	150	0	0
6293	Refreshment and Meals	60	0	0	60	0	60	60	59	1	1
6302	Training (including scholarships)	100	0	0	100	0	100	100	100	0	0
6311	Rates and Taxes	3,471	0	0	3,471	0	3,471	3,471	3,471	0	0

MS. A. HINDS
HEAD OF BUDGET AGENCY (ag)

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 743 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	113,610	281	0	113,891	0	113,891	113,396	111,669	2,222	1,727
6112	Senior Technical	1,128	47	0	1,175	0	1,175	1,175	1,175	0	0
6113	Other Technical & Craft Skilled	5,028	0	0	5,028	0	5,028	4,747	4,747	281	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	4,320	(955)	0	3,365	0	3,365	3,365	3,316	49	49
6116	Contracted Employees	8,201	1,329	0	9,530	0	9,530	9,530	9,488	42	42
6131	Other Direct Labour Costs	300	0	0	300	0	300	250	240	60	10
6133	Benefits & Allowances	949	(140)	0	809	0	809	760	760	49	0
6134	National Insurance	816	0	0	816	0	816	701	697	119	4
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6222	Field Materials & Supplies	900	0	0	900	0	900	900	900	0	0
6223	Office Materials & Supplies	600	0	0	600	0	600	600	599	1	1
6224	Print & Non-Print Materials	300	0	0	300	0	300	300	288	12	12
6231	Fuel and Lubricants	11,200	0	0	11,200	0	11,200	11,200	11,199	1	1
6242	Maintenance of Buildings	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6243	Janitorial & Cleaning Supplies	550	0	0	550	0	550	550	550	0	0
6251	Maintenance of Roads	29,710	0	0	29,710	0	29,710	29,710	29,710	0	0
6252	Maintenance of Bridges	14,763	0	0	14,763	0	14,763	14,763	14,733	30	30
6255	Maintenance of Other Infrastructure	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6261	Local Travel & Subsistence	780	0	0	780	0	780	780	778	2	2
6264	Vehicle Spares & Service	4,500	0	0	4,500	0	4,500	4,500	2,929	1,571	1,571
6265	Other Transport, Travel & Postage	50	0	0	50	0	50	50	50	0	0
6271	Telephone Charges	350	0	0	350	0	350	350	350	0	0
6272	Electricity Charges	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
6273	Water Charges	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0

**AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 743 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	155	0	0	155	0	155	155	155	0	0
6283	Cleaning & Extermination Services	1,200	0	0	1,200	0	1,200	1,200	1,196	4	4
6284	Other	500	0	0	500	0	500	500	500	0	0
6291	National & Other Events	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	60	0	0	60	0	60	60	59	1	1
6294	Other	0	0	0	0	0	0	0	0	0	0
6311	Rates and Taxes	0	0	0	0	0	0	0	0	0	0

MS. A. HINDS
HEAD OF BUDGET AGENCY (ag)

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 744 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	2,515,809	20,576	0	2,536,385	55,911	2,592,296	2,592,240	2,590,798	1,498	1,442
6111	Administrative	539,809	0	0	539,809	0	539,809	539,809	539,670	139	139
6112	Senior Technical	1,037,589	0	0	1,037,589	0	1,037,589	1,037,589	1,037,301	288	288
6113	Other Technical & Craft Skilled	212,448	0	0	212,448	0	212,448	212,448	212,421	27	27
6114	Clerical & Office Support	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6115	Semi-Skilled Operatives & Unskilled	34,524	(1,220)	0	33,304	0	33,304	33,304	33,267	37	37
6116	Contracted Employees	11,339	846	0	12,185	0	12,185	12,185	12,175	10	10
6117	Temporary Employees	0	379	0	379	0	379	379	379	0	0
6131	Other Direct Labour Costs	10,148	3,487	0	13,635	0	13,635	13,635	12,958	677	677
6133	Benefits & Allowances	69,499	(10,469)	0	59,030	0	59,030	58,974	58,941	89	33
6134	National Insurance	147,083	8,170	0	155,253	0	155,253	155,253	155,243	10	10
6221	Drugs & Medical Supplies	701	0	0	701	0	701	701	700	1	1
6222	Field Materials & Supplies	29,071	(3,000)	0	26,071	0	26,071	26,071	26,070	1	1
6223	Office Materials & Supplies	2,828	(89)	0	2,739	0	2,739	2,739	2,739	0	0
6224	Print & Non-Print Materials	15,500	0	0	15,500	0	15,500	15,500	15,497	3	3
6231	Fuel and Lubricants	2,800	(824)	0	1,976	0	1,976	1,976	1,976	0	0
6241	Rental of Buildings	665	(355)	0	310	0	310	310	310	0	0
6242	Maintenance of Buildings	63,289	4,125	0	67,414	0	67,414	67,414	67,414	0	0
6243	Janitorial & Cleaning Supplies	4,524	(958)	0	3,566	0	3,566	3,566	3,564	2	2
6252	Maintenance of Bridges	4,744	0	0	4,744	0	4,744	4,744	4,744	0	0
6255	Maintenance of Other Infrastructure	23,631	958	0	24,589	0	24,589	24,589	24,451	138	138
6261	Local Travel & Subsistence	4,400	0	0	4,400	0	4,400	4,400	4,399	1	1
6263	Postage, Telex & Cablegrams	15	(15)	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	700	0	0	700	0	700	700	697	3	3
6265	Other Transport, Travel & Postage	12,000	0	0	12,000	0	12,000	12,000	11,997	3	3
6271	Telephone Charges	1,700	0	0	1,700	0	1,700	1,700	1,667	33	33

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 744 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
6272	Electricity Charges	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6273	Water Charges	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
6281	Security Services	160,000	20,207	0	180,207	55,911	236,118	236,118	236,118	0	0
6282	Equipment Maintenance	2,624	(200)	0	2,424	0	2,424	2,424	2,424	0	0
6283	Cleaning & Extermination Services	11,000	(466)	0	10,534	0	10,534	10,534	10,517	17	17
6284	Other	55,478	0	0	55,478	0	55,478	55,478	55,460	18	18
6291	National & Other Events	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
6292	Dietary	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
6294	Other	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6302	Training (including scholarships)	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0

MS. A. HINDS
HEAD OF BUDGET AGENCY (ag)

**AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 745 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	296,608	(5,216)	0	291,392	13,603	304,995	302,989	302,354	2,641	635
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6112	Senior Technical	21,228	0	0	21,228	0	21,228	21,103	21,067	161	36
6113	Other Technical & Craft Skilled	23,172	0	0	23,172	0	23,172	23,172	23,172	0	0
6114	Clerical & Office Support	3,312	0	0	3,312	0	3,312	3,229	3,229	83	0
6115	Semi-Skilled Operatives & Unskilled	28,112	0	0	28,112	0	28,112	27,933	27,933	179	0
6116	Contracted Employees	49,097	0	0	49,097	0	49,097	49,097	48,954	143	143
6131	Other Direct Labour Costs	611	0	0	611	0	611	82	82	529	0
6133	Benefits & Allowances	9,657	0	0	9,657	0	9,657	8,567	8,567	1,090	0
6134	National Insurance	5,862	0	0	5,862	0	5,862	5,862	5,862	0	0
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6222	Field Materials & Supplies	2,482	0	0	2,482	0	2,482	2,482	2,481	1	1
6223	Office Materials & Supplies	2,100	0	0	2,100	0	2,100	2,100	2,099	1	1
6224	Print & Non-Print Materials	4,900	3,600	0	8,500	0	8,500	8,500	8,500	0	0
6231	Fuel and Lubricants	8,120	(5,216)	0	2,904	0	2,904	2,904	2,904	0	0
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	19,972	0	0	19,972	0	19,972	19,972	19,972	0	0
6243	Janitorial & Cleaning Supplies	5,200	0	0	5,200	0	5,200	5,200	5,200	0	0
6255	Maintenance of Other Infrastructure	14,500	0	0	14,500	0	14,500	14,500	14,499	1	1
6261	Local Travel & Subsistence	3,400	(1,100)	0	2,300	0	2,300	2,300	2,299	1	1
6263	Postage, Telex & Cablegrams	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	4,300	0	0	4,300	0	4,300	4,300	4,291	9	9
6265	Other Transport, Travel & Postage	3,000	(2,500)	0	500	0	500	500	191	309	309
6271	Telephone Charges	2,980	0	0	2,980	0	2,980	2,980	2,980	0	0
6272	Electricity Charges	19,000	0	0	19,000	0	19,000	19,000	19,000	0	0
6273	Water Charges	5,900	0	0	5,900	0	5,900	5,900	5,900	0	0
6281	Security Services	41,000	0	0	41,000	13,603	54,603	54,603	54,603	0	0
6282	Equipment Maintenance	3,983	0	0	3,983	0	3,983	3,983	3,972	11	11
6283	Cleaning & Extermination Services	6,000	0	0	6,000	0	6,000	6,000	5,984	16	16
6284	Other	650	0	0	650	0	650	650	649	1	1
6291	National & Other Events	140	0	0	140	0	140	140	139	1	1
6292	Dietary	3,500	0	0	3,500	0	3,500	3,500	3,456	44	44
6293	Refreshment and Meals	770	0	0	770	0	770	770	768	2	2
6294	Other	800	0	0	800	0	800	800	741	59	59
6302	Training (including scholarships)	860	0	0	860	0	860	860	860	0	0

MS. A. HINDS
HEAD OF BUDGET AGENCY (ag)

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 751 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	110,038	3,430	0	113,468	2,158	115,626	112,100	112,071	3,555	29
6111	Administrative	12,370	619	0	12,989	0	12,989	12,989	12,989	0	0
6112	Senior Technical	1,351	68	0	1,419	0	1,419	1,419	1,419	0	0
6113	Other Technical & Craft Skilled	6,046	(250)	0	5,796	0	5,796	5,118	5,103	693	15
6114	Clerical & Office Support	6,745	88	0	6,833	0	6,833	6,833	6,832	1	1
6115	Semi-Skilled Operatives & Unskilled	1,083	89	0	1,172	0	1,172	1,170	1,163	9	7
6116	Contracted Employees	25,504	(885)	0	24,619	0	24,619	22,283	22,279	2,340	4
6131	Other Direct Labour Costs	79	101	0	180	0	180	180	180	0	0
6133	Benefits & Allowances	3,790	0	0	3,790	0	3,790	3,310	3,310	480	0
6134	National Insurance	2,185	0	0	2,185	0	2,185	2,155	2,155	30	0
6211	Expenses Specific to Agency	5,050	300	0	5,350	0	5,350	5,350	5,350	0	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	20	0	0
6222	Field Materials & Supplies	600	0	0	600	0	600	600	600	0	0
6223	Office Materials & Supplies	1,400	0	0	1,400	0	1,400	1,400	1,399	1	1
6224	Print & Non-Print Materials	600	0	0	600	0	600	600	600	0	0
6231	Fuel and Lubricants	2,950	400	0	3,350	0	3,350	3,350	3,350	0	0
6242	Maintenance of Buildings	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6243	Janitorial & Cleaning Supplies	300	0	0	300	0	300	300	300	0	0
6261	Local Travel & Subsistence	1,900	(300)	0	1,600	0	1,600	1,600	1,600	0	0
6263	Postage, Telex & Cablegrams	44	0	0	44	0	44	44	44	0	0
6264	Vehicle Spares & Service	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6265	Other Transport, Travel & Postage	400	0	0	400	0	400	400	399	1	1
6271	Telephone Charges	1,300	204	0	1,504	0	1,504	1,504	1,504	0	0
6272	Electricity Charges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6273	Water Charges	1,095	(204)	0	891	0	891	891	891	0	0
6281	Security Services	19,764	3,000	0	22,764	2,158	24,922	24,922	24,922	0	0
6282	Equipment Maintenance	1,150	0	0	1,150	0	1,150	1,150	1,150	0	0
6283	Cleaning & Extermination Services	700	0	0	700	0	700	700	700	0	0
6291	National & Other Events	1,408	0	0	1,408	0	1,408	1,408	1,408	0	0
6293	Refreshment and Meals	1,104	200	0	1,304	0	1,304	1,304	1,304	0	0
6302	Training (including scholarships)	300	0	0	300	0	300	300	300	0	0

MR. R. EDINBORO
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 752 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	111,618	0	0	111,618	0	111,618	111,242	111,240	378	2
6113	Other Technical & Craft Skilled	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	4,142	0	0	4,142	0	4,142	3,823	3,823	319	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	365	0	0	365	0	365	345	345	20	0
6134	National Insurance	342	0	0	342	0	342	305	305	37	0
6221	Drugs & Medical Supplies	24	0	0	24	0	24	24	24	0	0
6222	Field Materials & Supplies	125	0	0	125	0	125	125	125	0	0
6223	Office Materials & Supplies	200	0	0	200	0	200	200	200	0	0
6224	Print & Non-Print Materials	120	0	0	120	0	120	120	120	0	0
6231	Fuel and Lubricants	1,520	0	0	1,520	0	1,520	1,520	1,520	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	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6253	Maintenance 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	5,000	0	0
6261	Local Travel & Subsistence	550	0	0	550	0	550	550	550	0	0
6264	Vehicle Spares & Service	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	150	0	0	150	0	150	150	150	0	0
6284	Other	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	80	0	0	80	0	80	80	79	1	1

MR. R. EDINBORO
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 753 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	91,689	170	0	91,859	0	91,859	91,859	91,859	0	0
6112	Senior Technical	1,939	0	0	1,939	0	1,939	1,939	1,939	0	0
6113	Other Technical & Craft Skilled	4,075	0	0	4,075	0	4,075	4,075	4,075	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	5,474	0	0	5,474	0	5,474	5,474	5,474	0	0
6116	Contracted Employees	10,995	0	0	10,995	0	10,995	10,995	10,995	0	0
6131	Other Direct Labour Costs	180	0	0	180	0	180	180	180	0	0
6133	Benefits & Allowances	1,083	170	0	1,253	0	1,253	1,253	1,253	0	0
6134	National Insurance	936	0	0	936	0	936	936	936	0	0
6221	Drugs & Medical Supplies	12	0	0	12	0	12	12	12	0	0
6222	Field Materials & Supplies	150	0	0	150	0	150	150	150	0	0
6223	Office Materials & Supplies	600	0	0	600	0	600	600	600	0	0
6224	Print & Non-Print Materials	500	0	0	500	0	500	500	500	0	0
6231	Fuel and Lubricants	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
6242	Maintenance of Buildings	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6243	Janitorial & Cleaning Supplies	600	0	0	600	0	600	600	600	0	0
6251	Maintenance of Roads	43,800	0	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	3,200	0	0
6261	Local Travel & Subsistence	800	0	0	800	0	800	800	800	0	0
6264	Vehicle Spares & Service	900	0	0	900	0	900	900	900	0	0
6271	Telephone Charges	100	0	0	100	0	100	100	100	0	0
6273	Water Charges	625	0	0	625	0	625	625	625	0	0
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	595	0	0	595	0	595	595	595	0	0
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6293	Refreshment and Meals	25	0	0	25	0	25	25	25	0	0

MR. R. EDINBORO
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 754 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	1,046,833	(899)	0	1,045,934	28,331	1,074,265	1,074,265	1,074,005	260	260
6111	Administrative	245,526	5,970	0	251,496	0	251,496	251,496	251,410	86	86
6112	Senior Technical	305,715	0	0	305,715	0	305,715	305,715	305,651	64	64
6113	Other Technical & Craft Skilled	135,704	0	0	135,704	0	135,704	135,704	135,616	88	88
6114	Clerical & Office Support	600	30	0	630	0	630	630	630	0	0
6115	Semi-Skilled Operatives & Unskilled	20,367	(4,094)	0	16,273	0	16,273	16,273	16,273	0	0
6116	Contracted Employees	15,009	(6,782)	0	8,227	0	8,227	8,227	8,227	0	0
6131	Other Direct Labour Costs	7,031	161	0	7,192	0	7,192	7,192	7,192	0	0
6133	Benefits & Allowances	23,621	1,206	0	24,827	0	24,827	24,827	24,827	0	0
6134	National Insurance	58,403	2,810	0	61,213	0	61,213	61,213	61,213	0	0
6221	Drugs & Medical Supplies	760	0	0	760	0	760	760	760	0	0
6222	Field Materials & Supplies	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6223	Office Materials & Supplies	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6224	Print & Non-Print Materials	9,300	0	0	9,300	0	9,300	9,300	9,300	0	0
6231	Fuel and Lubricants	3,845	0	0	3,845	1,308	5,153	5,153	5,153	0	0
6241	Rental of Buildings	120	0	0	120	0	120	120	120	0	0
6242	Maintenance of Buildings	46,435	0	0	46,435	0	46,435	46,435	46,435	0	0
6243	Janitorial & Cleaning Supplies	7,150	(500)	0	6,650	0	6,650	6,650	6,650	0	0
6255	Maintenance of Other Infrastructure	9,800	0	0	9,800	0	9,800	9,800	9,800	0	0
6261	Local Travel & Subsistence	3,200	(1,850)	0	1,350	0	1,350	1,350	1,349	1	1
6263	Postage, Telex & Cablegrams	40	0	0	40	0	40	40	40	0	0
6264	Vehicle Spares & Service	1,150	0	0	1,150	0	1,150	1,150	1,150	0	0
6265	Other Transport, Travel & Postage	2,200	500	0	2,700	0	2,700	2,700	2,700	0	0
6271	Telephone Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6272	Electricity Charges	8,500	(3,000)	0	5,500	0	5,500	5,500	5,500	0	0
6273	Water Charges	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6281	Security Services	75,000	0	0	75,000	25,607	100,607	100,607	100,587	20	20
6282	Equipment Maintenance	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
6283	Cleaning & Extermination Services	4,862	500	0	5,362	1,416	6,778	6,778	6,777	1	1
6284	Other	22,220	3,600	0	25,820	0	25,820	25,820	25,820	0	0
6291	National & Other Events	3,700	600	0	4,300	0	4,300	4,300	4,300	0	0
6292	Dietary	6,000	(300)	0	5,700	0	5,700	5,700	5,700	0	0
6293	Refreshment and Meals	835	250	0	1,085	0	1,085	1,085	1,085	0	0
6294	Other	640	0	0	640	0	640	640	640	0	0
6302	Training (including scholarships)	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0

MR. R. EDINBORO
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 755 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	303,259	(2,699)	0	300,560	2,609	303,169	303,169	303,143	26	26
6111	Administrative	2,006	100	0	2,106	0	2,106	2,106	2,106	0	0
6112	Senior Technical	19,384	1,055	0	20,439	0	20,439	20,439	20,439	0	0
6113	Other Technical & Craft Skilled	40,571	3,116	0	43,687	0	43,687	43,687	43,687	0	0
6114	Clerical & Office Support	673	34	0	707	0	707	707	707	0	0
6115	Semi-Skilled Operatives & Unskilled	40,094	1,741	0	41,835	0	41,835	41,835	41,825	10	10
6116	Contracted Employees	52,346	(6,766)	0	45,580	0	45,580	45,580	45,580	0	0
6131	Other Direct Labour Costs	646	(201)	0	445	0	445	445	445	0	0
6133	Benefits & Allowances	11,150	1,530	0	12,680	0	12,680	12,680	12,680	0	0
6134	National Insurance	8,163	92	0	8,255	0	8,255	8,255	8,255	0	0
6221	Drugs & Medical Supplies	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
6222	Field Materials & Supplies	4,625	0	0	4,625	0	4,625	4,625	4,624	1	1
6223	Office Materials & Supplies	4,400	0	0	4,400	0	4,400	4,400	4,400	0	0
6224	Print & Non-Print Materials	4,000	(500)	0	3,500	0	3,500	3,500	3,500	0	0
6231	Fuel and Lubricants	7,300	0	0	7,300	1,402	8,702	8,702	8,700	2	2
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	19,000	0	0	19,000	0	19,000	19,000	19,000	0	0
6243	Janitorial & Cleaning Supplies	8,240	0	0	8,240	0	8,240	8,240	8,240	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 & Subsistence	2,887	0	0	2,887	0	2,887	2,887	2,887	0	0
6263	Postage, Telex & Cablegrams	1	0	0	1	0	1	1	0	1	1
6264	Vehicle Spares & Service	2,259	0	0	2,259	0	2,259	2,259	2,258	1	1
6265	Other Transport, Travel & Postage	640	0	0	640	0	640	640	638	2	2
6271	Telephone Charges	1,368	0	0	1,368	0	1,368	1,368	1,368	0	0
6272	Electricity Charges	6,200	(3,400)	0	2,800	0	2,800	2,800	2,800	0	0
6273	Water Charges	6,325	0	0	6,325	0	6,325	6,325	6,325	0	0
6281	Security Services	28,885	0	0	28,885	0	28,885	28,885	28,879	6	6
6282	Equipment Maintenance	4,819	0	0	4,819	0	4,819	4,819	4,819	0	0
6283	Cleaning & Extermination Services	5,458	0	0	5,458	1,207	6,665	6,665	6,664	1	1
6284	Other	589	0	0	589	0	589	589	588	1	1
6291	National & Other Events	346	0	0	346	0	346	346	345	1	1
6292	Dietary	7,500	350	0	7,850	0	7,850	7,850	7,850	0	0
6293	Refreshment and Meals	2,296	0	0	2,296	0	2,296	2,296	2,296	0	0
6294	Other	48	150	0	198	0	198	198	198	0	0
6302	Training (including scholarships)	440	0	0	440	0	440	440	440	0	0

MR. R. EDINBORO
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 761 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	121,659	(2,246)	0	119,413	0	119,413	119,413	119,332	81	81
6111	Administrative	7,346	225	0	7,571	0	7,571	7,571	7,558	13	13
6113	Other Technical & Craft Skilled	2,988	276	0	3,264	0	3,264	3,264	3,227	37	37
6114	Clerical & Office Support	7,051	330	0	7,381	0	7,381	7,381	7,379	2	2
6115	Semi-Skilled Operatives & Unskilled	1,200	3	0	1,203	0	1,203	1,203	1,203	0	0
6116	Contracted Employees	33,086	0	0	33,086	0	33,086	33,086	33,065	21	21
6131	Other Direct Labour Costs	993	(212)	0	781	0	781	781	781	0	0
6133	Benefits & Allowances	2,536	(604)	0	1,932	0	1,932	1,932	1,932	0	0
6134	National Insurance	1,672	(19)	0	1,653	0	1,653	1,653	1,653	0	0
6211	Expenses Specific to Agency	13,332	0	0	13,332	0	13,332	13,332	13,332	0	0
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6222	Field Materials & Supplies	200	0	0	200	0	200	200	200	0	0
6223	Office Materials & Supplies	3,200	0	0	3,200	0	3,200	3,200	3,197	3	3
6224	Print & Non-Print Materials	2,850	0	0	2,850	0	2,850	2,850	2,850	0	0
6231	Fuel and Lubricants	2,015	0	0	2,015	0	2,015	2,015	2,015	0	0
6242	Maintenance of Buildings	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6243	Janitorial & Cleaning Supplies	300	0	0	300	0	300	300	299	1	1
6261	Local Travel & Subsistence	2,067	0	0	2,067	0	2,067	2,067	2,067	0	0
6263	Postage, Telex & Cablegrams	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Service	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6265	Other Transport, Travel & Postage	200	0	0	200	0	200	200	199	1	1
6271	Telephone Charges	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6272	Electricity Charges	1,800	(400)	0	1,400	0	1,400	1,400	1,400	0	0
6273	Water Charges	835	0	0	835	0	835	835	835	0	0
6281	Security Services	17,275	(1,845)	0	15,430	0	15,430	15,430	15,430	0	0
6282	Equipment Maintenance	1,700	0	0	1,700	0	1,700	1,700	1,699	1	1
6283	Cleaning & Extermination Services	1,220	0	0	1,220	0	1,220	1,220	1,219	1	1
6284	Other	410	0	0	410	0	410	410	410	0	0
6291	National & Other Events	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6293	Refreshment and Meals	430	0	0	430	0	430	430	430	0	0
6294	Other	128	0	0	128	0	128	128	128	0	0
6302	Training (including scholarships)	330	0	0	330	0	330	330	330	0	0
6311	Rates and Taxes	2,350	0	0	2,350	0	2,350	2,350	2,350	0	0
6321	Subsid & Cont to Local Organisation	380	0	0	380	0	380	380	380	0	0

DR. V. RAMAYYA
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 762 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	476,252	0	0	476,252	0	476,252	476,252	475,748	504	504
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skilled	3,504	138	0	3,642	0	3,642	3,642	3,642	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	31,151	(1,159)	0	29,992	0	29,992	29,992	29,992	0	0
6116	Contracted Employees	20,376	1,160	0	21,536	0	21,536	21,536	21,536	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	1,256	(132)	0	1,124	0	1,124	1,124	1,124	0	0
6134	National Insurance	2,849	(7)	0	2,842	0	2,842	2,842	2,842	0	0
6221	Drugs & Medical Supplies	30	0	0	30	0	30	30	30	0	0
6222	Field Materials & Supplies	1,250	(900)	0	350	0	350	350	343	7	7
6223	Office Materials & Supplies	950	0	0	950	0	950	950	949	1	1
6224	Print & Non-Print Materials	600	0	0	600	0	600	600	562	38	38
6231	Fuel and Lubricants	193,000	1,400	0	194,400	0	194,400	194,400	194,398	2	2
6242	Maintenance of Buildings	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6243	Janitorial & Cleaning Supplies	380	0	0	380	0	380	380	380	0	0
6253	Maintenance of Drainage & Irrigation Works	146,500	3,000	0	149,500	0	149,500	149,500	149,500	0	0
6261	Local Travel & Subsistence	800	0	0	800	0	800	800	769	31	31
6264	Vehicle Spares & Service	17,000	(3,000)	0	14,000	0	14,000	14,000	13,609	391	391
6271	Telephone Charges	750	(114)	0	636	0	636	636	611	25	25
6272	Electricity Charges	2,530	(1,153)	0	1,377	0	1,377	1,377	1,377	0	0
6273	Water Charges	5,060	(3,466)	0	1,594	0	1,594	1,594	1,594	0	0
6281	Security Services	43,856	4,533	0	48,389	0	48,389	48,389	48,389	0	0
6282	Equipment Maintenance	350	(300)	0	50	0	50	50	49	1	1
6283	Cleaning & Extermination Services	160	0	0	160	0	160	160	152	8	8
6284	Other	150	0	0	150	0	150	150	150	0	0
6293	Refreshment and Meals	250	0	0	250	0	250	250	250	0	0

DR. V. RAMAYYA
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 763 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	174,293	2,247	0	176,540	0	176,540	176,540	176,365	175	175
6112	Senior Technical	1,066	53	0	1,119	0	1,119	1,119	1,119	0	0
6113	Other Technical & Craft Skilled	3,060	153	0	3,213	0	3,213	3,213	3,213	0	0
6114	Clerical & Office Support	703	34	0	737	0	737	737	737	0	0
6115	Semi-Skilled Operatives & Unskilled	6,371	(63)	0	6,308	0	6,308	6,308	6,308	0	0
6116	Contracted Employees	16,925	77	0	17,002	0	17,002	17,002	17,002	0	0
6131	Other Direct Labour Costs	362	(57)	0	305	0	305	305	305	0	0
6133	Benefits & Allowances	1,344	(154)	0	1,190	0	1,190	1,190	1,190	0	0
6134	National Insurance	930	(42)	0	888	0	888	888	888	0	0
6221	Drugs & Medical Supplies	10	0	0	10	0	10	10	10	0	0
6222	Field Materials & Supplies	1,200	(96)	0	1,104	0	1,104	1,104	1,103	1	1
6223	Office Materials & Supplies	700	0	0	700	0	700	700	700	0	0
6224	Print & Non-Print Materials	900	0	0	900	0	900	900	893	7	7
6231	Fuel and Lubricants	3,500	2,000	0	5,500	0	5,500	5,500	5,500	0	0
6242	Maintenance of Buildings	12,500	0	0	12,500	0	12,500	12,500	12,500	0	0
6243	Janitorial & Cleaning Supplies	1,278	(500)	0	778	0	778	778	751	27	27
6251	Maintenance of Roads	42,500	0	0	42,500	0	42,500	42,500	42,500	0	0
6252	Maintenance of Bridges	25,500	0	0	25,500	0	25,500	25,500	25,499	1	1
6255	Maintenance of Other Infrastructure	10,400	0	0	10,400	0	10,400	10,400	10,400	0	0
6261	Local Travel & Subsistence	1,175	0	0	1,175	0	1,175	1,175	1,137	38	38
6264	Vehicle Spares & Service	4,000	(904)	0	3,096	0	3,096	3,096	3,095	1	1
6271	Telephone Charges	550	0	0	550	0	550	550	457	93	93
6272	Electricity Charges	9,250	(3,564)	0	5,686	0	5,686	5,686	5,685	1	1
6273	Water Charges	811	(283)	0	528	0	528	528	528	0	0
6281	Security Services	27,598	6,093	0	33,691	0	33,691	33,691	33,691	0	0
6282	Equipment Maintenance	600	0	0	600	0	600	600	600	0	0
6283	Cleaning & Extermination Services	250	0	0	250	0	250	250	244	6	6
6284	Other	150	0	0	150	0	150	150	150	0	0
6302	Training (including scholarships)	660	(500)	0	160	0	160	160	160	0	0

DR. V. RAMAYYA
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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 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	2,240,564	0	0	2,240,564	34,351	2,274,915	2,274,914	2,274,459	456	455
6111	Administrative	411,386	0	0	411,386	0	411,386	411,386	411,310	76	76
6112	Senior Technical	780,899	0	0	780,899	0	780,899	780,899	780,575	324	324
6113	Other Technical & Craft Skilled	254,095	(5,805)	0	248,290	0	248,290	248,290	248,262	28	28
6114	Clerical & Office Support	6,299	(509)	0	5,790	0	5,790	5,790	5,790	0	0
6115	Semi-Skilled Operatives & Unskilled	27,728	(435)	0	27,293	0	27,293	27,293	27,293	0	0
6116	Contracted Employees	50,559	2,112	0	52,671	0	52,671	52,671	52,671	0	0
6131	Other Direct Labour Costs	13,132	944	0	14,076	0	14,076	14,076	14,076	0	0
6133	Benefits & Allowances	47,929	3,693	0	51,622	0	51,622	51,622	51,622	0	0
6134	National Insurance	122,243	0	0	122,243	0	122,243	122,243	122,243	0	0
6221	Drugs & Medical Supplies	1,650	(1,100)	0	550	0	550	550	550	0	0
6222	Field Materials & Supplies	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6223	Office Materials & Supplies	11,415	(400)	0	11,015	0	11,015	11,015	11,015	0	0
6224	Print & Non-Print Materials	12,539	(1,220)	0	11,319	0	11,319	11,319	11,319	0	0
6231	Fuel and Lubricants	4,000	(3,000)	0	1,000	0	1,000	1,000	1,000	0	0
6241	Rental of Buildings	2,080	(1,258)	0	822	0	822	822	822	0	0
6242	Maintenance of Buildings	83,800	498	0	84,298	0	84,298	84,298	84,298	0	0
6243	Janitorial & Cleaning Supplies	10,736	108	0	10,844	0	10,844	10,844	10,844	0	0
6252	Maintenance of Bridges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6255	Maintenance of Other Infrastructure	28,200	0	0	28,200	0	28,200	28,200	28,200	0	0
6261	Local Travel & Subsistence	8,000	0	0	8,000	0	8,000	8,000	7,992	8	8
6263	Postage, Telex & Cablegrams	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	2,000	400	0	2,400	0	2,400	2,400	2,400	0	0
6265	Other Transport, Travel & Postage	5,000	0	0	5,000	0	5,000	5,000	4,990	10	10
6271	Telephone Charges	3,100	(2,329)	0	771	0	771	771	771	0	0
6272	Electricity Charges	47,861	0	0	47,861	0	47,861	47,861	47,861	0	0
6273	Water Charges	17,292	0	0	17,292	0	17,292	17,292	17,292	0	0
6281	Security Services	187,288	9,929	0	197,217	34,351	231,568	231,567	231,567	1	0
6282	Equipment Maintenance	6,163	0	0	6,163	0	6,163	6,163	6,163	0	0
6283	Cleaning & Extermination Services	6,600	2,320	0	8,920	0	8,920	8,920	8,911	9	9
6284	Other	45,622	(1,400)	0	44,222	0	44,222	44,222	44,222	0	0

AGENCY 76 -REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 764 -EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6291	National & Other Events	12,879	0	0	12,879	0	12,879	12,879	12,879	0	0
6292	Dietary	6,000	(2,440)	0	3,560	0	3,560	3,560	3,560	0	0
6293	Refreshment and Meals	353	0	0	353	0	353	353	353	0	0
6294	Other	300	(108)	0	192	0	192	192	192	0	0
6302	Training (including scholarships)	10,416	0	0	10,416	0	10,416	10,416	10,416	0	0

DR.V. RAMAYYA
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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 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	1,043,471	(1)	0	1,043,470	11,818	1,055,288	1,055,288	1,054,277	1,011	1,011
6111	Administrative	8,098	404	0	8,502	0	8,502	8,502	8,502	0	0
6112	Senior Technical	34,384	(241)	0	34,143	0	34,143	34,143	34,143	0	0
6113	Other Technical & Craft Skilled	105,369	0	0	105,369	0	105,369	105,369	105,334	35	35
6114	Clerical & Office Support	8,278	434	0	8,712	0	8,712	8,712	8,693	19	19
6115	Semi-Skilled Operatives & Unskilled	123,924	(58)	0	123,866	0	123,866	123,866	123,777	89	89
6116	Contracted Employees	168,327	1,256	0	169,583	0	169,583	169,583	169,575	8	8
6131	Other Direct Labour Costs	5,848	(723)	0	5,125	0	5,125	5,125	5,115	10	10
6133	Benefits & Allowances	40,059	(896)	0	39,163	0	39,163	39,163	39,163	0	0
6134	National Insurance	23,451	(177)	0	23,274	0	23,274	23,274	23,268	6	6
6221	Drugs & Medical Supplies	30,000	0	0	30,000	0	30,000	30,000	29,926	74	74
6222	Field Materials & Supplies	27,828	(1,000)	0	26,828	0	26,828	26,828	26,694	134	134
6223	Office Materials & Supplies	13,500	(1,300)	0	12,200	0	12,200	12,200	12,198	2	2
6224	Print & Non-Print Materials	11,000	0	0	11,000	0	11,000	11,000	10,998	2	2
6231	Fuel and Lubricants	34,000	(12,000)	0	22,000	0	22,000	22,000	21,999	1	1
6241	Rental of Buildings	2,400	(2,400)	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	45,000	2,400	0	47,400	0	47,400	47,400	47,400	0	0
6243	Janitorial & Cleaning Supplies	29,304	0	0	29,304	0	29,304	29,304	29,304	0	0
6252	Maintenance of Bridges	650	0	0	650	0	650	650	650	0	0
6255	Maintenance of Other Infrastructure	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
6261	Local Travel & Subsistence	6,873	2,000	0	8,873	0	8,873	8,873	8,872	1	1
6263	Postage, Telex & Cablegrams	55	0	0	55	0	55	55	50	5	5
6264	Vehicle Spares & Service	8,500	1,600	0	10,100	0	10,100	10,100	10,100	0	0
6265	Other Transport, Travel & Postage	2,000	0	0	2,000	0	2,000	2,000	1,963	37	37
6271	Telephone Charges	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6272	Electricity Charges	61,767	0	0	61,767	0	61,767	61,767	61,767	0	0
6273	Water Charges	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6281	Security Services	74,584	0	0	74,584	11,818	86,402	86,402	86,402	0	0
6282	Equipment Maintenance	20,000	13,000	0	33,000	0	33,000	33,000	32,443	557	557
6283	Cleaning & Extermination Services	11,500	0	0	11,500	0	11,500	11,500	11,475	25	25
6284	Other	4,922	(1,400)	0	3,522	0	3,522	3,522	3,522	0	0
6291	National & Other Events	2,650	1,100	0	3,750	0	3,750	3,750	3,745	5	5

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 765 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
6292	Dietary	93,000	(3,600)	0	89,400	0	89,400	89,400	89,400	0	0
6293	Refreshment and Meals	1,700	1,600	0	3,300	0	3,300	3,300	3,299	1	1
6294	Other	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6302	Training (including scholarships)	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0

DR. V. RAMAYYA
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AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 771 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	141,959	(3,500)	0	138,459	0	138,459	138,459	138,400	59	59
6111	Administrative	9,477	(510)	0	8,967	0	8,967	8,967	8,967	0	0
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skilled	2,949	(93)	0	2,856	0	2,856	2,856	2,856	0	0
6114	Clerical & Office Support	3,372	(140)	0	3,232	0	3,232	3,232	3,232	0	0
6115	Semi-Skilled Operatives & Unskilled	4,155	(300)	0	3,855	0	3,855	3,855	3,855	0	0
6116	Contracted Employees	20,246	1,290	0	21,536	0	21,536	21,536	21,536	0	0
6117	Temporary Employees	150	(150)	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	120	(45)	0	75	0	75	75	75	0	0
6133	Benefits & Allowances	2,578	12	0	2,590	0	2,590	2,590	2,590	0	0
6134	National Insurance	1,576	(64)	0	1,512	0	1,512	1,512	1,512	0	0
6211	Expenses Specific to Agency	17,000	1,750	0	18,750	0	18,750	18,750	18,750	0	0
6222	Field Materials & Supplies	840	0	0	840	0	840	840	840	0	0
6223	Office Materials & Supplies	4,000	(900)	0	3,100	0	3,100	3,100	3,097	3	3
6224	Print & Non-Print Materials	1,750	(350)	0	1,400	0	1,400	1,400	1,395	5	5
6231	Fuel and Lubricants	6,000	0	0	6,000	0	6,000	6,000	5,998	2	2
6242	Maintenance of Buildings	18,997	288	0	19,285	0	19,285	19,285	19,281	4	4
6243	Janitorial & Cleaning Supplies	780	0	0	780	0	780	780	774	6	6
6255	Maintenance of Other Infrastructure	10,499	0	0	10,499	0	10,499	10,499	10,493	6	6
6261	Local Travel & Subsistence	7,500	400	0	7,900	0	7,900	7,900	7,900	0	0
6265	Other Transport, Travel & Postage	2,575	586	0	3,161	0	3,161	3,161	3,161	0	0
6271	Telephone Charges	1,140	0	0	1,140	0	1,140	1,140	1,139	1	1
6272	Electricity Charges	8,250	(986)	0	7,264	0	7,264	7,264	7,263	1	1
6273	Water Charges	730	0	0	730	0	730	730	730	0	0
6281	Security Services	11,515	(4,788)	0	6,727	0	6,727	6,727	6,704	23	23
6282	Equipment Maintenance	550	0	0	550	0	550	550	542	8	8
6283	Cleaning & Extermination Services	600	0	0	600	0	600	600	600	0	0
6284	Other	1,615	(118)	0	1,497	0	1,497	1,497	1,497	0	0
6291	National & Other Events	720	958	0	1,678	0	1,678	1,678	1,678	0	0
6293	Refreshment and Meals	725	0	0	725	0	725	725	725	0	0
6294	Other	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6302	Training (including scholarships)	550	(340)	0	210	0	210	210	210	0	0

MR. P. RAMOTAR

HEAD OF BUDGET AGENCY

**AGENCY 77- REGION 7: CUYUNI/MAZARUNI
PROGRAMME 772 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	128,893	(1)	0	128,892	0	128,892	128,892	128,856	36	36
6113	Other Technical & Craft Skilled	1,724	1	0	1,725	0	1,725	1,725	1,725	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	4,889	0	0	4,889	0	4,889	4,889	4,889	0	0
6131	Other Direct Labour Costs	120	(1)	0	119	0	119	119	119	0	0
6133	Benefits & Allowances	311	(1)	0	310	0	310	310	310	0	0
6134	National Insurance	155	0	0	155	0	155	155	155	0	0
6222	Field Materials & Supplies	432	0	0	432	0	432	432	432	0	0
6223	Office Materials & Supplies	415	0	0	415	0	415	415	415	0	0
6224	Print & Non-Print Materials	145	0	0	145	0	145	145	141	4	4
6231	Fuel and Lubricants	15,700	0	0	15,700	0	15,700	15,700	15,700	0	0
6242	Maintenance of Buildings	0	0	0	0	0	0	0	0	0	0
6243	Janitorial & Cleaning Supplies	776	0	0	776	0	776	776	769	7	7
6251	Maintenance of Roads	39,000	0	0	39,000	0	39,000	39,000	38,999	1	1
6252	Maintenance of Bridges	11,499	0	0	11,499	0	11,499	11,499	11,496	3	3
6253	Maintenance of Drainage & Irrigation Works	24,476	0	0	24,476	0	24,476	24,476	24,470	6	6
6254	Maintenance of Sea & River Defenses	12,195	0	0	12,195	0	12,195	12,195	12,188	7	7
6255	Maintenance of Other Infrastructure	0	0	0	0	0	0	0	0	0	0
6261	Local Travel & Subsistence	4,660	0	0	4,660	0	4,660	4,660	4,655	5	5
6264	Vehicle Spares & Service	5,200	0	0	5,200	0	5,200	5,200	5,200	0	0
6265	Other Transport, Travel & Postage	2,300	0	0	2,300	0	2,300	2,300	2,299	1	1
6271	Telephone Charges	130	0	0	130	0	130	130	130	0	0
6272	Electricity Charges	0	0	0	0	0	0	0	0	0	0
6273	Water Charges	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	1,730	0	0	1,730	0	1,730	1,730	1,728	2	2
6283	Cleaning & Extermination Services	890	0	0	890	0	890	890	890	0	0
6284	Other	750	0	0	750	0	750	750	750	0	0
6293	Refreshment and Meals	146	0	0	146	0	146	146	146	0	0
6294	Other	850	0	0	850	0	850	850	850	0	0
6302	Training (including scholarships)	400	0	0	400	0	400	400	400	0	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 773 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	875,384	3,501	0	878,885	26,600	905,485	905,485	905,161	324	324
6111	Administrative	51,036	264	0	51,300	0	51,300	51,300	51,300	0	0
6112	Senior Technical	156,661	0	0	156,661	0	156,661	156,661	156,570	91	91
6113	Other Technical & Craft Skilled	47,184	4,166	0	51,350	0	51,350	51,350	51,350	0	0
6114	Clerical & Office Support	600	48	0	648	0	648	648	648	0	0
6115	Semi-Skilled Operatives & Unskilled	31,156	1,271	0	32,427	0	32,427	32,427	32,353	74	74
6116	Contracted Employees	49,365	9	0	49,374	0	49,374	49,374	49,374	0	0
6131	Other Direct Labour Costs	4,805	(312)	0	4,493	0	4,493	4,493	4,493	0	0
6133	Benefits & Allowances	52,482	(5,445)	0	47,037	0	47,037	47,037	46,976	61	61
6134	National Insurance	22,802	0	0	22,802	0	22,802	22,802	22,802	0	0
6221	Drugs & Medical Supplies	800	0	0	800	0	800	800	799	1	1
6222	Field Materials & Supplies	8,500	(152)	0	8,348	0	8,348	8,348	8,348	0	0
6223	Office Materials & Supplies	6,500	0	0	6,500	0	6,500	6,500	6,495	5	5
6224	Print & Non-Print Materials	5,100	(106)	0	4,994	0	4,994	4,994	4,994	0	0
6231	Fuel and Lubricants	35,000	(5,500)	0	29,500	0	29,500	29,500	29,494	6	6
6241	Rental of Buildings	700	(700)	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	47,502	14,036	0	61,538	0	61,538	61,538	61,527	11	11
6243	Janitorial & Cleaning Supplies	2,300	0	0	2,300	0	2,300	2,300	2,299	1	1
6255	Maintenance of Other Infrastructure	27,291	1,200	0	28,491	0	28,491	28,491	28,486	5	5
6261	Local Travel & Subsistence	6,000	0	0	6,000	0	6,000	6,000	5,977	23	23
6263	Postage, Telex & Cablegrams	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	900	0	0	900	0	900	900	899	1	1
6265	Other Transport, Travel & Postage	25,000	0	0	25,000	0	25,000	25,000	24,995	5	5
6271	Telephone Charges	800	0	0	800	0	800	800	800	0	0
6272	Electricity Charges	10,000	2,000	0	12,000	0	12,000	12,000	11,992	8	8
6273	Water Charges	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6281	Security Services	30,000	(7,500)	0	22,500	0	22,500	22,500	22,471	29	29
6282	Equipment Maintenance	2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
6283	Cleaning & Extermination Services	4,900	0	0	4,900	0	4,900	4,900	4,899	1	1

**AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 773 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
6284	Other	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6291	National & Other Events	6,000	1,500	0	7,500	0	7,500	7,500	7,499	1	1
6292	Dietary	210,000	0	0	210,000	26,600	236,600	236,600	236,600	0	0
6293	Refreshment and Meals	950	0	0	950	0	950	950	950	0	0
6294	Other	650	0	0	650	0	650	650	650	0	0
6302	Training (including scholarships)	6,000	(1,278)	0	4,722	0	4,722	4,722	4,721	1	1

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 774 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	323,707	1	0	323,708	0	323,708	323,708	323,494	214	214
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6112	Senior Technical	6,735	(350)	0	6,385	0	6,385	6,385	6,385	0	0
6113	Other Technical & Craft Skilled	51,045	0	0	51,045	0	51,045	51,045	51,045	0	0
6114	Clerical & Office Support	1,217	64	0	1,281	0	1,281	1,281	1,281	0	0
6115	Semi-Skilled Operatives & Unskilled	22,556	64	0	22,620	0	22,620	22,620	22,507	113	113
6116	Contracted Employees	42,209	0	0	42,209	0	42,209	42,209	42,209	0	0
6131	Other Direct Labour Costs	1,757	(3)	0	1,754	0	1,754	1,754	1,754	0	0
6133	Benefits & Allowances	16,880	226	0	17,106	0	17,106	17,106	17,081	25	25
6134	National Insurance	6,699	0	0	6,699	0	6,699	6,699	6,699	0	0
6221	Drugs & Medical Supplies	2,750	0	0	2,750	0	2,750	2,750	2,749	1	1
6222	Field Materials & Supplies	9,500	0	0	9,500	0	9,500	9,500	9,498	2	2
6223	Office Materials & Supplies	3,900	0	0	3,900	0	3,900	3,900	3,898	2	2
6224	Print & Non-Print Materials	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6231	Fuel and Lubricants	18,200	1,000	0	19,200	0	19,200	19,200	19,200	0	0
6242	Maintenance of Buildings	25,495	161	0	25,656	0	25,656	25,656	25,655	1	1
6243	Janitorial & Cleaning Supplies	4,800	0	0	4,800	0	4,800	4,800	4,799	1	1
6255	Maintenance of Other Infrastructure	17,644	0	0	17,644	0	17,644	17,644	17,636	8	8
6261	Local Travel & Subsistence	11,200	0	0	11,200	0	11,200	11,200	11,193	7	7
6264	Vehicle Spares & Service	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6265	Other Transport, Travel & Postage	33,900	2,342	0	36,242	0	36,242	36,242	36,241	1	1
6271	Telephone Charges	795	100	0	895	0	895	895	867	28	28
6272	Electricity Charges	9,800	(1,342)	0	8,458	0	8,458	8,458	8,457	1	1
6273	Water Charges	1,000	(100)	0	900	0	900	900	898	2	2
6281	Security Services	7,000	(3,161)	0	3,839	0	3,839	3,839	3,830	9	9
6282	Equipment Maintenance	2,500	1,000	0	3,500	0	3,500	3,500	3,499	1	1
6283	Cleaning & Extermination Services	2,555	0	0	2,555	0	2,555	2,555	2,555	0	0
6284	Other	3,380	0	0	3,380	0	3,380	3,380	3,378	2	2
6291	National & Other Events	790	0	0	790	0	790	790	789	1	1
6292	Dietary	13,900	0	0	13,900	0	13,900	13,900	13,900	0	0
6293	Refreshment and Meals	600	0	0	600	0	600	600	600	0	0
6302	Training (including scholarships)	2,200	0	0	2,200	0	2,200	2,200	2,192	8	8

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 781 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	70,673	1,580	0	72,253	0	72,253	72,253	72,232	21	21
6111	Administrative	1,290	1,967	0	3,257	0	3,257	3,257	3,257	0	0
6113	Other Technical & Craft Skilled	766	0	0	766	0	766	766	766	0	0
6114	Clerical & Office Support	1,801	(575)	0	1,226	0	1,226	1,226	1,226	0	0
6115	Semi-Skilled Operatives & Unskilled	600	0	0	600	0	600	600	600	0	0
6116	Contracted Employees	18,618	0	0	18,618	0	18,618	18,618	18,618	0	0
6131	Other Direct Labour Costs	146	0	0	146	0	146	146	146	0	0
6133	Benefits & Allowances	591	93	0	684	0	684	684	684	0	0
6134	National Insurance	376	95	0	471	0	471	471	471	0	0
6211	Expenses Specific to Agency	15,549	1,777	0	17,326	0	17,326	17,326	17,326	0	0
6221	Drugs & Medical Supplies	45	0	0	45	0	45	45	45	0	0
6222	Field Materials & Supplies	520	0	0	520	0	520	520	519	1	1
6223	Office Materials & Supplies	1,400	(300)	0	1,100	0	1,100	1,100	1,096	4	4
6224	Print & Non-Print Materials	465	0	0	465	0	465	465	464	1	1
6231	Fuel and Lubricants	3,500	0	0	3,500	0	3,500	3,500	3,496	4	4
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
6243	Janitorial & Cleaning Supplies	300	0	0	300	0	300	300	300	0	0
6255	Maintenance of Other Infrastructure	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6261	Local Travel & Subsistence	4,200	0	0	4,200	0	4,200	4,200	4,200	0	0
6263	Postage, Telex & Cablegrams	40	(36)	0	4	0	4	4	4	0	0
6264	Vehicle Spares & Service	2,200	0	0	2,200	0	2,200	2,200	2,191	9	9
6265	Other Transport, Travel & Postage	4,000	(21)	0	3,979	0	3,979	3,979	3,979	0	0
6271	Telephone Charges	600	0	0	600	0	600	600	600	0	0
6272	Electricity Charges	2,680	(7)	0	2,673	0	2,673	2,673	2,673	0	0
6281	Security Services	2,628	(1,099)	0	1,529	0	1,529	1,529	1,529	0	0
6282	Equipment Maintenance	700	(266)	0	434	0	434	434	434	0	0
6283	Cleaning & Extermination Services	500	(20)	0	480	0	480	480	480	0	0
6284	Other	150	(28)	0	122	0	122	122	122	0	0
6291	National & Other Events	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6293	Refreshment and Meals	330	0	0	330	0	330	330	330	0	0
6302	Training (including scholarships)	478	0	0	478	0	478	478	477	1	1

MR. R. DOWNES
HEAD OF BUDGET AGENCY (ag)

AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 782 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	101,801	6,740	0	108,541	0	108,541	108,541	108,475	66	66
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	2,184	210	0	2,394	0	2,394	2,394	2,394	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	542	41	0	583	0	583	583	583	0	0
6116	Contracted Employees	5,339	6,450	0	11,789	0	11,789	11,789	11,789	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	405	16	0	421	0	421	421	421	0	0
6134	National Insurance	192	18	0	210	0	210	210	210	0	0
6221	Drugs & Medical Supplies	35	0	0	35	0	35	35	35	0	0
6222	Field Materials & Supplies	400	0	0	400	0	400	400	399	1	1
6223	Office Materials & Supplies	600	0	0	600	0	600	600	598	2	2
6224	Print & Non-Print Materials	300	(73)	0	227	0	227	227	227	0	0
6231	Fuel and Lubricants	7,200	0	0	7,200	0	7,200	7,200	7,200	0	0
6242	Maintenance of Buildings	11,300	0	0	11,300	0	11,300	11,300	11,298	2	2
6243	Janitorial & Cleaning Supplies	280	(100)	0	180	0	180	180	179	1	1
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	16,791	9	9
6253	Maintenance of Drainage & Irrigation Works	5,979	0	0	5,979	0	5,979	5,979	5,979	0	0
6254	Maintenance of Sea & River Defenses	5,897	0	0	5,897	0	5,897	5,897	5,890	7	7
6255	Maintenance of Other Infrastructure	5,395	0	0	5,395	0	5,395	5,395	5,389	6	6
6261	Local Travel & Subsistence	2,000	965	0	2,965	0	2,965	2,965	2,958	7	7
6263	Postage, Telex & Cablegrams	15	(15)	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	8,800	(300)	0	8,500	0	8,500	8,500	8,483	17	17
6265	Other Transport, Travel & Postage	3,500	0	0	3,500	0	3,500	3,500	3,493	7	7

**AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 782 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6271	Telephone Charges	98	0	0	98	0	98	98	98	0	0
6272	Electricity Charges	1,000	(472)	0	528	0	528	528	528	0	0
6282	Equipment Maintenance	2,000	0	0	2,000	0	2,000	2,000	1,993	7	7
6283	Cleaning & Extermination Services	1,740	0	0	1,740	0	1,740	1,740	1,740	0	0
6284	Other	410	0	0	410	0	410	410	410	0	0
6293	Refreshment and Meals	50	(5)	0	45	0	45	45	45	0	0
6302	Training (including scholarships)	70	0	0	70	0	70	70	70	0	0

MR. R. DOWNES
HEAD OF BUDGET AGENCY (ag)

**AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 783 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	454,621	(8,316)	0	446,305	0	446,305	437,884	437,832	8,473	52
6111	Administrative	32,346	(6,987)	0	25,359	0	25,359	25,224	25,224	135	0
6112	Senior Technical	42,779	1,847	0	44,626	0	44,626	44,626	44,626	0	0
6113	Other Technical & Craft Skilled	22,189	0	0	22,189	0	22,189	21,942	21,942	247	0
6114	Clerical & Office Support	600	114	0	714	0	714	714	714	0	0
6115	Semi-Skilled Operatives & Unskilled	34,225	4,956	0	39,181	0	39,181	39,181	39,181	0	0
6116	Contracted Employees	21,062	(8,878)	0	12,184	0	12,184	11,589	11,589	595	0
6131	Other Direct Labour Costs	1,270	522	0	1,792	0	1,792	1,588	1,588	204	0
6133	Benefits & Allowances	35,766	0	0	35,766	0	35,766	28,526	28,526	7,240	0
6134	National Insurance	10,127	110	0	10,237	0	10,237	10,237	10,237	0	0
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	499	1	1
6222	Field Materials & Supplies	5,000	0	0	5,000	0	5,000	5,000	4,999	1	1
6223	Office Materials & Supplies	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6224	Print & Non-Print Materials	3,300	0	0	3,300	0	3,300	3,300	3,300	0	0
6231	Fuel and Lubricants	8,376	0	0	8,376	0	8,376	8,376	8,375	1	1
6242	Maintenance of Buildings	27,498	0	0	27,498	0	27,498	27,498	27,498	0	0
6243	Janitorial & Cleaning Supplies	1,500	0	0	1,500	0	1,500	1,500	1,498	2	2
6255	Maintenance of Other Infrastructure	15,992	0	0	15,992	0	15,992	15,992	15,991	1	1
6261	Local Travel & Subsistence	5,000	0	0	5,000	0	5,000	5,000	4,999	1	1
6263	Postage, Telex & Cablegrams	200	0	0	200	0	200	200	200	0	0
6264	Vehicle Spares & Service	800	0	0	800	0	800	800	799	1	1
6265	Other Transport, Travel & Postage	14,000	0	0	14,000	0	14,000	14,000	13,998	2	2
6271	Telephone Charges	400	0	0	400	0	400	400	400	0	0
6272	Electricity Charges	4,000	0	0	4,000	0	4,000	4,000	3,998	2	2
6281	Security Services	6,097	0	0	6,097	0	6,097	6,097	6,067	30	30
6282	Equipment Maintenance	1,100	0	0	1,100	0	1,100	1,100	1,099	1	1
6283	Cleaning & Extermination Services	6,000	0	0	6,000	0	6,000	6,000	5,999	1	1
6284	Other	13,500	0	0	13,500	0	13,500	13,500	13,500	0	0
6291	National & Other Events	6,000	0	0	6,000	0	6,000	6,000	5,996	4	4
6292	Dietary	121,494	0	0	121,494	0	121,494	121,494	121,494	0	0
6293	Refreshment and Meals	500	0	0	500	0	500	500	499	1	1
6294	Other	0	0	0	0	0	0	0	0	0	0
6302	Training (including scholarships)	10,500	0	0	10,500	0	10,500	10,500	10,497	3	3

MR. R. DOWNES
HEAD OF BUDGET AGENCY (ag)

**AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 784 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	151,203	0	0	151,203	0	151,203	150,118	150,082	1,121	36
6112	Senior Technical	7,208	(1,726)	0	5,482	0	5,482	5,269	5,269	213	0
6113	Other Technical & Craft Skilled	28,536	1,261	0	29,797	0	29,797	29,797	29,797	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	11,350	0	0	11,350	0	11,350	10,939	10,939	411	0
6116	Contracted Employees	15,000	465	0	15,465	0	15,465	15,465	15,465	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	180	0	0	180	0	180	60	60	120	0
6133	Benefits & Allowances	8,847	0	0	8,847	0	8,847	8,743	8,743	104	0
6134	National Insurance	3,863	0	0	3,863	0	3,863	3,626	3,626	237	0
6221	Drugs & Medical Supplies	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6222	Field Materials & Supplies	3,200	0	0	3,200	0	3,200	3,200	3,196	4	4
6223	Office Materials & Supplies	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6224	Print & Non-Print Materials	800	0	0	800	0	800	800	799	1	1
6231	Fuel and Lubricants	4,600	0	0	4,600	0	4,600	4,600	4,600	0	0
6242	Maintenance of Buildings	13,400	0	0	13,400	0	13,400	13,400	13,400	0	0
6243	Janitorial & Cleaning Supplies	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6255	Maintenance of Other Infrastructure	8,396	0	0	8,396	0	8,396	8,396	8,395	1	1
6261	Local Travel & Subsistence	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6263	Postage, Telex & Cablegrams	30	0	0	30	0	30	30	30	0	0
6264	Vehicle Spares & Service	2,500	0	0	2,500	0	2,500	2,500	2,499	1	1
6265	Other Transport, Travel & Postage	9,100	0	0	9,100	0	9,100	9,100	9,100	0	0
6271	Telephone Charges	300	0	0	300	0	300	300	300	0	0
6272	Electricity Charges	3,660	0	0	3,660	0	3,660	3,660	3,660	0	0
6281	Security Services	2,033	(627)	0	1,406	0	1,406	1,406	1,406	0	0
6282	Equipment Maintenance	1,000	0	0	1,000	0	1,000	1,000	998	2	2
6283	Cleaning & Extermination Services	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6284	Other	1,200	0	0	1,200	0	1,200	1,200	1,193	7	7
6291	National & Other Events	900	0	0	900	0	900	900	897	3	3
6292	Dietary	5,700	627	0	6,327	0	6,327	6,327	6,318	9	9
6293	Refreshment and Meals	300	0	0	300	0	300	300	300	0	0
6294	Other	800	0	0	800	0	800	800	797	3	3
6302	Training (including scholarships)	3,000	0	0	3,000	0	3,000	3,000	2,996	4	4

MR. R. DOWNES
HEAD OF BUDGET AGENCY (ag)

**AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
PROGRAMME 791 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	107,863	(105)	0	107,758	0	107,758	107,758	107,671	87	87
6111	Administrative	3,821	73	0	3,894	0	3,894	3,894	3,894	0	0
6113	Other Technical & Craft Skilled	2,367	36	0	2,403	0	2,403	2,403	2,403	0	0
6114	Clerical & Office Support	5,522	0	0	5,522	0	5,522	5,522	5,522	0	0
6115	Semi-Skilled Operatives & Unskilled	2,378	152	0	2,530	0	2,530	2,530	2,530	0	0
6116	Contracted Employees	16,654	0	0	16,654	0	16,654	16,654	16,652	2	2
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	527	(156)	0	371	0	371	371	371	0	0
6133	Benefits & Allowances	2,006	(215)	0	1,791	0	1,791	1,791	1,791	0	0
6134	National Insurance	1,151	5	0	1,156	0	1,156	1,156	1,156	0	0
6211	Expenses Specific to Agency	28,449	2,100	0	30,549	0	30,549	30,549	30,549	0	0
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6222	Field Materials & Supplies	1,120	0	0	1,120	0	1,120	1,120	1,120	0	0
6223	Office Materials & Supplies	1,650	0	0	1,650	0	1,650	1,650	1,649	1	1
6224	Print & Non-Print Materials	910	0	0	910	0	910	910	908	2	2
6231	Fuel and Lubricants	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6243	Janitorial & Cleaning Supplies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6261	Local Travel & Subsistence	4,000	0	0	4,000	0	4,000	4,000	3,993	7	7
6263	Postage, Telex & Cablegrams	242	0	0	242	0	242	242	241	1	1
6264	Vehicle Spares & Service	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6265	Other Transport, Travel & Postage	660	0	0	660	0	660	660	658	2	2
6271	Telephone Charges	1,800	0	0	1,800	0	1,800	1,800	1,730	70	70
6272	Electricity Charges	6,500	1,000	0	7,500	0	7,500	7,500	7,500	0	0
6281	Security Services	10,516	(3,300)	0	7,216	0	7,216	7,216	7,216	0	0
6282	Equipment Maintenance	900	200	0	1,100	0	1,100	1,100	1,100	0	0
6283	Cleaning & Extermination Services	400	0	0	400	0	400	400	399	1	1
6284	Other	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6291	National & Other Events	760	0	0	760	0	760	760	760	0	0
6293	Refreshment and Meals	200	0	0	200	0	200	200	200	0	0
6294	Other	135	0	0	135	0	135	135	135	0	0
6302	Training (including scholarships)	500	0	0	500	0	500	500	499	1	1
6312	Subvention to Local Authority	2,095	0	0	2,095	0	2,095	2,095	2,095	0	0

MR. C. PARKER
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 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	24,003	106	0	24,109	0	24,109	24,109	23,306	803	803
6114	Clerical & Office Support	600	3	0	603	0	603	603	603	0	0
6115	Semi-Skilled Operatives & Unskilled	4,334	0	0	4,334	0	4,334	4,334	4,334	0	0
6116	Contracted Employees	2,753	154	0	2,907	0	2,907	2,907	2,903	4	4
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	797	(50)	0	747	0	747	747	747	0	0
6134	National Insurance	392	(1)	0	391	0	391	391	391	0	0
6221	Drugs & Medical Supplies	1,600	0	0	1,600	0	1,600	1,600	1,599	1	1
6222	Field Materials & Supplies	850	0	0	850	0	850	850	850	0	0
6223	Office Materials & Supplies	200	0	0	200	0	200	200	200	0	0
6224	Print & Non-Print Materials	115	0	0	115	0	115	115	113	2	2
6231	Fuel and Lubricants	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6242	Maintenance of Buildings	3,700	0	0	3,700	0	3,700	3,700	3,699	1	1
6243	Janitorial & Cleaning Supplies	200	0	0	200	0	200	200	200	0	0
6261	Local Travel & Subsistence	1,600	0	0	1,600	0	1,600	1,600	1,599	1	1
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Service	750	300	0	1,050	0	1,050	1,050	1,049	1	1
6271	Telephone Charges	0	0	0	0	0	0	0	0	0	0
6272	Electricity Charges	120	0	0	120	0	120	120	72	48	48
6281	Security Services	1,752	(300)	0	1,452	0	1,452	1,452	707	745	745
6282	Equipment Maintenance	120	0	0	120	0	120	120	120	0	0
6283	Cleaning & Extermination Services	50	0	0	50	0	50	50	50	0	0
6284	Other	350	0	0	350	0	350	350	350	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	60	0	0
6294	Other	40	0	0	40	0	40	40	40	0	0
6302	Training (including scholarships)	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0

MR. C. PARKER
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 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	108,947	(1)	0	108,946	0	108,946	108,946	105,956	2,990	2,990
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skilled	738	37	0	775	0	775	775	775	0	0
6114	Clerical & Office Support	0	0	0	0	0	0	0	0	0	0
6115	Semi-Skilled Operatives & Unskilled	1,990	26	0	2,016	0	2,016	2,016	1,887	129	129
6116	Contracted Employees	9,040	0	0	9,040	0	9,040	9,040	8,032	1,008	1,008
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	411	(65)	0	346	0	346	346	346	0	0
6134	National Insurance	214	1	0	215	0	215	215	215	0	0
6221	Drugs & Medical Supplies	40	0	0	40	0	40	40	40	0	0
6222	Field Materials & Supplies	580	0	0	580	0	580	580	580	0	0
6223	Office Materials & Supplies	400	0	0	400	0	400	400	398	2	2
6224	Print & Non-Print Materials	280	0	0	280	0	280	280	279	1	1
6231	Fuel and Lubricants	8,000	0	0	8,000	0	8,000	8,000	7,998	2	2
6242	Maintenance of Buildings	21,500	0	0	21,500	0	21,500	21,500	21,470	30	30
6243	Janitorial & Cleaning Supplies	380	0	0	380	0	380	380	379	1	1
6251	Maintenance of Roads	28,000	0	0	28,000	0	28,000	28,000	28,000	0	0
6252	Maintenance of Bridges	19,000	0	0	19,000	0	19,000	19,000	18,811	189	189
6255	Maintenance of Other Infrastructure	6,000	0	0	6,000	0	6,000	6,000	5,946	54	54
6261	Local Travel & Subsistence	2,600	0	0	2,600	0	2,600	2,600	2,208	392	392
6263	Postage, Telex & Cablegrams	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	5,200	0	0	5,200	0	5,200	5,200	5,199	1	1
6265	Other Transport, Travel & Postage	100	0	0	100	0	100	100	100	0	0
6271	Telephone Charges	0	0	0	0	0	0	0	0	0	0
6272	Electricity Charges	360	0	0	360	0	360	360	356	4	4
6281	Security Services	2,504	0	0	2,504	0	2,504	2,504	1,339	1,165	1,165
6282	Equipment Maintenance	200	0	0	200	0	200	200	194	6	6
6283	Cleaning & Extermination Services	200	0	0	200	0	200	200	200	0	0
6284	Other	1,150	0	0	1,150	0	1,150	1,150	1,144	6	6
6293	Refreshment and Meals	60	0	0	60	0	60	60	60	0	0
6294	Other	0	0	0	0	0	0	0	0	0	0
6321	Subsid & Cont to Local Organisation	0	0	0	0	0	0	0	0	0	0

MR. C. PARKER
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
PROGRAMME 794 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	687,997	0	0	687,997	0	687,997	687,997	679,242	8,755	8,755
6111	Administrative	66,707	53	0	66,760	0	66,760	66,760	66,733	27	27
6112	Senior Technical	141,946	0	0	141,946	0	141,946	141,946	141,889	57	57
6113	Other Technical & Craft Skilled	75,392	0	0	75,392	0	75,392	75,392	75,145	247	247
6114	Clerical & Office Support	1,363	68	0	1,431	0	1,431	1,431	1,431	0	0
6115	Semi-Skilled Operatives & Unskilled	47,370	(1,238)	0	46,132	0	46,132	46,132	45,953	179	179
6116	Contracted Employees	20,598	3,444	0	24,042	0	24,042	24,042	24,042	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	3,531	2,150	0	5,681	0	5,681	5,681	5,681	0	0
6133	Benefits & Allowances	80,429	(4,477)	0	75,952	0	75,952	75,952	75,691	261	261
6134	National Insurance	27,292	0	0	27,292	0	27,292	27,292	27,288	4	4
6221	Drugs & Medical Supplies	800	0	0	800	0	800	800	800	0	0
6222	Field Materials & Supplies	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6223	Office Materials & Supplies	4,500	0	0	4,500	0	4,500	4,500	4,499	1	1
6224	Print & Non-Print Materials	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6231	Fuel and Lubricants	9,200	0	0	9,200	0	9,200	9,200	9,200	0	0
6242	Maintenance of Buildings	50,000	0	0	50,000	0	50,000	50,000	49,535	465	465
6243	Janitorial & Cleaning Supplies	3,400	0	0	3,400	0	3,400	3,400	3,400	0	0
6255	Maintenance of Other Infrastructure	13,000	0	0	13,000	0	13,000	13,000	10,405	2,595	2,595
6261	Local Travel & Subsistence	9,000	0	0	9,000	0	9,000	9,000	8,999	1	1
6263	Postage, Telex & Cablegrams	600	0	0	600	0	600	600	599	1	1
6264	Vehicle Spares & Service	1,447	0	0	1,447	0	1,447	1,447	1,440	7	7
6265	Other Transport, Travel & Postage	5,730	0	0	5,730	0	5,730	5,730	5,730	0	0
6271	Telephone Charges	800	0	0	800	0	800	800	675	125	125
6272	Electricity Charges	4,200	0	0	4,200	0	4,200	4,200	3,585	615	615
6281	Security Services	8,418	0	0	8,418	0	8,418	8,418	6,639	1,779	1,779
6282	Equipment Maintenance	1,310	0	0	1,310	0	1,310	1,310	1,309	1	1
6283	Cleaning & Extermination Services	1,300	0	0	1,300	0	1,300	1,300	1,299	1	1
6284	Other	19,690	0	0	19,690	0	19,690	19,690	17,304	2,386	2,386

AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
PROGRAMME 794 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6291	National & Other Events	4,700	0	0	4,700	0	4,700	4,700	4,700	0	0
6292	Dietary	65,574	0	0	65,574	0	65,574	65,574	65,572	2	2
6293	Refreshment and Meals	900	0	0	900	0	900	900	900	0	0
6294	Other	300	0	0	300	0	300	300	300	0	0
6302	Training (including scholarships)	8,000	0	0	8,000	0	8,000	8,000	7,999	1	1

MR. C. PARKER
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 2014

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL	APPROPRIATION EXPENDITURE	225,246	(1)	0	225,245	0	225,245	223,553	221,722	3,523	1,831
6111	Administrative	2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
6112	Senior Technical	5,488	(667)	0	4,821	0	4,821	4,821	4,821	0	0
6113	Other Technical & Craft Skilled	52,697	158	0	52,855	0	52,855	52,855	52,744	111	111
6114	Clerical & Office Support	2,110	105	0	2,215	0	2,215	2,215	2,215	0	0
6115	Semi-Skilled Operatives & Unskilled	22,105	(302)	0	21,803	0	21,803	21,803	21,767	36	36
6116	Contracted Employees	16,182	1,692	0	17,874	0	17,874	16,182	16,160	1,714	22
6131	Other Direct Labour Costs	845	625	0	1,470	0	1,470	1,470	1,470	0	0
6133	Benefits & Allowances	15,806	(1,401)	0	14,405	0	14,405	14,405	14,397	8	8
6134	National Insurance	7,342	(211)	0	7,131	0	7,131	7,131	7,131	0	0
6221	Drugs & Medical Supplies	1,760	0	0	1,760	0	1,760	1,760	1,759	1	1
6222	Field Materials & Supplies	4,200	0	0	4,200	0	4,200	4,200	4,198	2	2
6223	Office Materials & Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6224	Print & Non-Print Materials	1,895	0	0	1,895	0	1,895	1,895	1,895	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	19,000	0	0	19,000	0	19,000	19,000	18,702	298	298
6243	Janitorial & Cleaning Supplies	4,995	0	0	4,995	0	4,995	4,995	4,995	0	0
6255	Maintenance of Other Infrastructure	9,000	0	0	9,000	0	9,000	9,000	8,105	895	895
6261	Local Travel & Subsistence	4,000	0	0	4,000	0	4,000	4,000	3,801	199	199
6263	Postage, Telex & Cablegrams	151	0	0	151	0	151	151	150	1	1
6264	Vehicle Spares & Service	3,500	0	0	3,500	0	3,500	3,500	3,455	45	45
6265	Other Transport, Travel & Postage	3,000	(300)	0	2,700	0	2,700	2,700	2,700	0	0
6271	Telephone Charges	660	0	0	660	0	660	660	641	19	19
6272	Electricity Charges	12,000	0	0	12,000	0	12,000	12,000	11,973	27	27
6281	Security Services	3,760	(300)	0	3,460	0	3,460	3,460	3,369	91	91
6282	Equipment Maintenance	2,000	300	0	2,300	0	2,300	2,300	2,298	2	2
6283	Cleaning & Extermination Services	1,000	300	0	1,300	0	1,300	1,300	1,300	0	0
6284	Other	1,300	0	0	1,300	0	1,300	1,300	1,299	1	1
6291	National & Other Events	800	0	0	800	0	800	800	799	1	1
6292	Dietary	8,750	0	0	8,750	0	8,750	8,750	8,750	0	0
6293	Refreshment and Meals	100	0	0	100	0	100	100	100	0	0
6294	Other	3,000	0	0	3,000	0	3,000	3,000	2,989	11	11
6302	Training (including scholarships)	2,000	0	0	2,000	0	2,000	2,000	1,939	61	61

MR. C. PARKER
HEAD OF BUDGET AGENCY

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 801 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	140,644	1	0	140,645	0	140,645	140,645	140,588	57	57
6111	Administrative	13,196	408	0	13,604	0	13,604	13,604	13,604	0	0
6113	Other Technical & Craft Skilled	5,209	255	0	5,464	0	5,464	5,464	5,464	0	0
6114	Clerical & Office Support	7,457	0	0	7,457	0	7,457	7,457	7,448	9	9
6115	Semi-Skilled Operatives & Unskilled	9,343	258	0	9,601	0	9,601	9,601	9,601	0	0
6116	Contracted Employees	19,682	0	0	19,682	0	19,682	19,682	19,682	0	0
6131	Other Direct Labour Costs	124	19	0	143	0	143	143	143	0	0
6133	Benefits & Allowances	5,161	(969)	0	4,192	0	4,192	4,192	4,192	0	0
6134	National Insurance	2,878	30	0	2,908	0	2,908	2,908	2,908	0	0
6211	Expenses Specific to Agency	19,000	0	0	19,000	0	19,000	19,000	19,000	0	0
6221	Drugs & Medical Supplies	150	0	0	150	0	150	150	150	0	0
6222	Field Materials & Supplies	780	0	0	780	0	780	780	780	0	0
6223	Office Materials & Supplies	4,300	0	0	4,300	0	4,300	4,300	4,300	0	0
6224	Print & Non-Print Materials	1,000	490	0	1,490	0	1,490	1,490	1,490	0	0
6231	Fuel and Lubricants	3,600	(1,000)	0	2,600	0	2,600	2,600	2,600	0	0
6242	Maintenance of Buildings	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6243	Janitorial & Cleaning Supplies	655	0	0	655	0	655	655	655	0	0
6255	Maintenance of Other Infrastructure	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6261	Local Travel & Subsistence	3,500	700	0	4,200	0	4,200	4,200	4,200	0	0
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Service	1,125	0	0	1,125	0	1,125	1,125	1,125	0	0
6265	Other Transport, Travel & Postage	800	1,000	0	1,800	0	1,800	1,800	1,800	0	0
6271	Telephone Charges	1,650	0	0	1,650	0	1,650	1,650	1,609	41	41
6272	Electricity Charges	500	0	0	500	0	500	500	495	5	5
6273	Water Charges	3,176	(1,190)	0	1,986	0	1,986	1,986	1,986	0	0
6281	Security Services	17,388	0	0	17,388	0	17,388	17,388	17,387	1	1
6282	Equipment Maintenance	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6283	Cleaning & Extermination Services	300	0	0	300	0	300	300	300	0	0
6284	Other	2,200	0	0	2,200	0	2,200	2,200	2,199	1	1
6291	National & Other Events	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 801 - REGIONAL ADMINISTRATION AND FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6293	Refreshment and Meals	850	0	0	850	0	850	850	850	0	0
6302	Training (including scholarships)	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6311	Rates and Taxes	200	0	0	200	0	200	200	200	0	0
6312	Subvention to Local Authority	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0

MR. G. CLARKE
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 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	140,622	(1,879)	0	138,743	0	138,743	136,333	136,307	2,436	26
6112	Senior Technical	1,066	53	0	1,119	0	1,119	1,119	1,119	0	0
6113	Other Technical & Craft Skilled	1,444	72	0	1,516	0	1,516	1,516	1,516	0	0
6115	Semi-Skilled Operatives & Unskilled	542	43	0	585	0	585	585	585	0	0
6116	Contracted Employees	7,650	(168)	0	7,482	0	7,482	5,201	5,201	2,281	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	839	0	0	839	0	839	766	766	73	0
6134	National Insurance	310	0	0	310	0	310	254	254	56	0
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	60	0	0
6222	Field Materials & Supplies	300	0	0	300	0	300	300	300	0	0
6223	Office Materials & Supplies	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6224	Print & Non-Print Materials	450	0	0	450	0	450	450	449	1	1
6231	Fuel and Lubricants	5,600	(1,500)	0	4,100	0	4,100	4,100	4,100	0	0
6242	Maintenance of Buildings	15,000	0	0	15,000	0	15,000	15,000	14,994	6	6
6243	Janitorial & Cleaning Supplies	595	0	0	595	0	595	595	594	1	1
6251	Maintenance of Roads	41,000	0	0	41,000	0	41,000	41,000	41,000	0	0
6252	Maintenance of Bridges	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6253	Maintenance of Drainage & Irrigation Works	25,000	0	0	25,000	0	25,000	25,000	24,997	3	3
6255	Maintenance of Other Infrastructure	12,000	0	0	12,000	0	12,000	12,000	11,999	1	1
6261	Local Travel & Subsistence	1,500	580	0	2,080	0	2,080	2,080	2,078	2	2
6263	Postage, Telex & Cablegrams	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	6,000	(1,000)	0	5,000	0	5,000	5,000	5,000	0	0
6265	Other Transport, Travel & Postage	1,000	2,500	0	3,500	0	3,500	3,500	3,500	0	0
6271	Telephone Charges	250	0	0	250	0	250	250	245	5	5
6272	Electricity Charges	1,000	(959)	0	41	0	41	41	35	6	6
6273	Water Charges	2,500	(1,500)	0	1,000	0	1,000	1,000	1,000	0	0
6281	Security Services	11,016	0	0	11,016	0	11,016	11,016	11,015	1	1
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	500	0	0	500	0	500	500	500	0	0
6293	Refreshment and Meals	120	0	0	120	0	120	120	120	0	0
6302	Training (including scholarships)	200	0	0	200	0	200	200	200	0	0

MR. G. CLARKE
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 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	1,413,996	1	0	1,413,997	0	1,413,997	1,413,058	1,412,919	1,078	139
6111	Administrative	437,629	0	0	437,629	0	437,629	437,629	437,588	41	41
6112	Senior Technical	285,612	0	0	285,612	0	285,612	285,612	285,583	29	29
6113	Other Technical & Craft Skilled	55,961	(232)	0	55,729	0	55,729	55,062	55,060	669	2
6114	Clerical & Office Support	7,260	(468)	0	6,792	0	6,792	6,792	6,792	0	0
6115	Semi-Skilled Operatives & Unskilled	49,089	0	0	49,089	0	49,089	49,089	49,089	0	0
6116	Contracted Employees	42,027	0	0	42,027	0	42,027	42,027	42,027	0	0
6117	Temporary Employees	740	0	0	740	0	740	468	468	272	0
6131	Other Direct Labour Costs	3,691	701	0	4,392	0	4,392	4,392	4,369	23	23
6133	Benefits & Allowances	84,773	0	0	84,773	0	84,773	84,773	84,773	0	0
6134	National Insurance	69,275	0	0	69,275	0	69,275	69,275	69,275	0	0
6221	Drugs & Medical Supplies	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6222	Field Materials & Supplies	23,275	500	0	23,775	0	23,775	23,775	23,775	0	0
6223	Office Materials & Supplies	9,808	0	0	9,808	0	9,808	9,808	9,808	0	0
6224	Print & Non-Print Materials	10,000	500	0	10,500	0	10,500	10,500	10,499	1	1
6231	Fuel and Lubricants	6,000	(1,000)	0	5,000	0	5,000	5,000	4,998	2	2
6241	Rental of Buildings	1,512	(497)	0	1,015	0	1,015	1,015	1,015	0	0
6242	Maintenance of Buildings	71,170	0	0	71,170	0	71,170	71,170	71,163	7	7
6243	Janitorial & Cleaning Supplies	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
6255	Maintenance of Other Infrastructure	21,150	1,000	0	22,150	0	22,150	22,150	22,150	0	0
6261	Local Travel & Subsistence	4,300	0	0	4,300	0	4,300	4,300	4,300	0	0
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Service	3,000	(975)	0	2,025	0	2,025	2,025	2,025	0	0
6265	Other Transport, Travel & Postage	5,000	2,760	0	7,760	0	7,760	7,760	7,760	0	0
6271	Telephone Charges	1,498	0	0	1,498	0	1,498	1,498	1,466	32	32
6272	Electricity Charges	4,469	497	0	4,966	0	4,966	4,966	4,965	1	1
6273	Water Charges	27,519	(3,000)	0	24,519	0	24,519	24,519	24,519	0	0
6281	Security Services	89,244	0	0	89,244	0	89,244	89,244	89,244	0	0
6282	Equipment Maintenance	4,300	0	0	4,300	0	4,300	4,300	4,300	0	0
6283	Cleaning & Extermination Services	4,900	215	0	5,115	0	5,115	5,115	5,115	0	0

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 803 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6284	Other	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
6291	National & Other Events	4,800	0	0	4,800	0	4,800	4,800	4,800	0	0
6292	Dietary	47,674	0	0	47,674	0	47,674	47,674	47,673	1	1
6293	Refreshment and Meals	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6294	Other	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6302	Training (including scholarships)	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0

MR. G. CLARKE
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 2014

Acct. 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
TOTAL	APPROPRIATION EXPENDITURE	284,365	1,878	0	286,243	15,028	301,271	301,271	301,224	47	47
6111	Administrative	863	0	0	863	0	863	863	863	0	0
6112	Senior Technical	12,151	0	0	12,151	0	12,151	12,151	12,151	0	0
6113	Other Technical & Craft Skilled	65,541	(1,600)	0	63,941	0	63,941	63,941	63,915	26	26
6114	Clerical & Office Support	1,377	0	0	1,377	0	1,377	1,377	1,366	11	11
6115	Semi-Skilled Operatives & Unskilled	20,899	0	0	20,899	0	20,899	20,899	20,899	0	0
6116	Contracted Employees	24,202	0	0	24,202	0	24,202	24,202	24,202	0	0
6131	Other Direct Labour Costs	753	302	0	1,055	0	1,055	1,055	1,055	0	0
6133	Benefits & Allowances	17,297	1,297	0	18,594	0	18,594	18,594	18,594	0	0
6134	National Insurance	8,262	0	0	8,262	0	8,262	8,262	8,262	0	0
6221	Drugs & Medical Supplies	7,000	100	0	7,100	0	7,100	7,100	7,100	0	0
6222	Field Materials & Supplies	10,600	0	0	10,600	0	10,600	10,600	10,600	0	0
6223	Office Materials & Supplies	8,784	(200)	0	8,584	0	8,584	8,584	8,584	0	0
6224	Print & Non-Print Materials	2,218	0	0	2,218	0	2,218	2,218	2,218	0	0
6231	Fuel and Lubricants	8,000	(1,500)	0	6,500	0	6,500	6,500	6,500	0	0
6242	Maintenance of Buildings	22,550	0	0	22,550	0	22,550	22,550	22,547	3	3
6243	Janitorial & Cleaning Supplies	6,103	0	0	6,103	0	6,103	6,103	6,102	1	1
6255	Maintenance of Other Infrastructure	13,500	0	0	13,500	0	13,500	13,500	13,500	0	0
6261	Local Travel & Subsistence	2,700	418	0	3,118	0	3,118	3,118	3,115	3	3
6264	Vehicle Spares & Service	2,000	(440)	0	1,560	0	1,560	1,560	1,560	0	0
6265	Other Transport, Travel & Postage	1,100	1,840	0	2,940	0	2,940	2,940	2,940	0	0
6271	Telephone Charges	800	(238)	0	562	0	562	562	561	1	1
6272	Electricity Charges	889	0	0	889	0	889	889	888	1	1
6273	Water Charges	4,900	(830)	0	4,070	0	4,070	4,070	4,070	0	0
6281	Security Services	30,776	2,150	0	32,926	15,028	47,954	47,954	47,953	1	1
6282	Equipment Maintenance	1,155	0	0	1,155	0	1,155	1,155	1,155	0	0
6283	Cleaning & Extermination Services	675	200	0	875	0	875	875	875	0	0

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 804 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6284	Other	2,155	0	0	2,155	0	2,155	2,155	2,155	0	0
6291	National & Other Events	350	0	0	350	0	350	350	350	0	0
6292	Dietary	150	0	0	150	0	150	150	150	0	0
6293	Refreshment and Meals	450	0	0	450	0	450	450	450	0	0
6294	Other	150	0	0	150	0	150	150	150	0	0
6302	Training (including scholarships)	6,015	379	0	6,394	0	6,394	6,394	6,394	0	0

MR. G. CLARKE
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		1,257,008	0	0	1,257,008	0	1,257,008	1,257,008	1,257,008	0	0
12002	Office & Residence of the President	34,798	0	0	34,798	0	34,798	34,798	34,798	0	0
1200200	Office & The Residence of the President	34,798	0	0	34,798	0	34,798	34,798	34,798	0	0
12120	Information Communication Technology	889,385	0	0	889,385	0	889,385	889,385	889,385	0	0
1212000	Information Communication Technology	889,385	0	0	889,385	0	889,385	889,385	889,385	0	0
17001	Minor Works	95,000	0	0	95,000	0	95,000	95,000	95,000	0	0
1700100	Minor Works	95,000	0	0	95,000	0	95,000	95,000	95,000	0	0
24001	Land Transport	50,325	0	0	50,325	0	50,325	50,325	50,325	0	0
2400100	Land Transport	50,325	0	0	50,325	0	50,325	50,325	50,325	0	0
25001	Purchase of Equipment	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
2500100	Purchase of Equipment	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
25073	Integrity Commission - OP	0	0	0	0	0	0	0	0	0	0
2507300	Integrity Commission - OP	0	0	0	0	0	0	0	0	0	0
26052	Civil Defence Commission	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0
2605200	Civil Defence Commission	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0
26053	Joint Intelligence Coordinating Centre	0	0	0	0	0	0	0	0	0	0
2605300	Joint Intelligence Coordinating Centre	0	0	0	0	0	0	0	0	0	0
33003	Lands and Surveys	0	0	0	0	0	0	0	0	0	0
3300300	Lands and Surveys	0	0	0	0	0	0	0	0	0	0
33010	Land Use Master Plan	0	0	0	0	0	0	0	0	0	0
3301000	Land Use Master Plan	0	0	0	0	0	0	0	0	0	0
34002	GO - INVEST	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
3400200	GO - INVEST	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
34003	Environmental Protection Agency	0	0	0	0	0	0	0	0	0	0
3400300	Environmental Protection Agency	0	0	0	0	0	0	0	0	0	0
34006	National Parks Commission	0	0	0	0	0	0	0	0	0	0
3400600	National Parks Commission	0	0	0	0	0	0	0	0	0	0
34007	Government Information Agency	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
3400700	Government Information Agency	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
34008	Guyana Energy Agency	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
3400800	Guyana Energy Agency	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
45021	National Communication Network	60,500	0	0	60,500	0	60,500	60,500	60,500	0	0
4502100	National Communication Network	60,500	0	0	60,500	0	60,500	60,500	60,500	0	0
45023	IAST	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
4502300	IAST	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0

MR. O. SHARIFF
HEAD OF BUDGET AGENCY

**AGENCY 02 - OFFICE OF THE PRIME MINISTER
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		4,383,175	0	0	4,383,175	0	4,383,175	4,113,173	4,112,880	270,295	293
17010	Minor Works	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
1701000	Minor Works	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
24040	Land Transport - OPM	23,000	0	0	23,000	0	23,000	23,000	23,000	0	0
2404000	Land Transport - OPM	23,000	0	0	23,000	0	23,000	23,000	23,000	0	0
25071	Office Furniture & Equipment - OPM	2,500	0	0	2,500	0	2,500	2,500	2,366	134	134
2507100	Office Furniture & Equipment - OPM	2,500	0	0	2,500	0	2,500	2,500	2,366	134	134
26011	Electrification Programme	3,850,212	0	0	3,850,212	0	3,850,212	3,762,613	3,762,613	87,599	0
2601100	Electrification Programme	3,850,212	0	0	3,850,212	0	3,850,212	3,762,613	3,762,613	87,599	0
26049	Lethem Power Company	105,560	0	0	105,560	0	105,560	105,560	105,560	0	0
2604900	Lethem Power Company	105,560	0	0	105,560	0	105,560	105,560	105,560	0	0
26054	Micro-Hydropower Project	86,000	0	0	86,000	0	86,000	2,238	2,080	83,920	158
2605400	Micro-Hydropower Project	86,000	0	0	86,000	0	86,000	2,238	2,080	83,920	158
26058	Power Supply	208,403	0	0	208,403	0	208,403	208,403	208,402	1	1
2605800	Power Supply	208,403	0	0	208,403	0	208,403	208,403	208,402	1	1
26059	Power Utility Upgrade Programme	50,000	0	0	50,000	0	50,000	1,359	1,359	48,641	0
2605900	Power Utility Upgrade Programme	50,000	0	0	50,000	0	50,000	1,359	1,359	48,641	0
26060	Sustainable Energy Programme	50,000	0	0	50,000	0	50,000	0	0	50,000	0
2606000	Sustainable Energy Programme	50,000	0	0	50,000	0	50,000	0	0	50,000	0

MR. O. SHARIFF
HEAD OF BUDGET AGENCY

**AGENCY 03 - MINISTRY OF FINANCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		4,703,329	0	0	4,703,329	48,984	4,752,313	4,752,313	4,739,876	12,437	12,437
12022	Buildings	22,969	0	0	22,969	0	22,969	22,969	22,969	0	0
1202200	Buildings	22,969	0	0	22,969	0	22,969	22,969	22,969	0	0
14024	Roads Support Project	0	0	0	0	0	0	0	0	0	0
1402400	Roads Support Project	0	0	0	0	0	0	0	0	0	0
19004	Basic Needs Trust Fund - 6/7	759,703	0	0	759,703	0	759,703	759,703	759,703	0	0
1900400	Basic Needs Trust Fund - 6/7	759,703	0	0	759,703	0	759,703	759,703	759,703	0	0
24013	Land Transport	9,783	0	0	9,783	0	9,783	9,783	8,913	870	870
2401300	Land Transport	9,783	0	0	9,783	0	9,783	9,783	8,913	870	870
25023	Furniture and Equipment	20,000	0	0	20,000	0	20,000	20,000	19,972	28	28
2502300	Furniture and Equipment	20,000	0	0	20,000	0	20,000	20,000	19,972	28	28
25065	Ethnic Relations Commission	0	0	0	0	0	0	0	0	0	0
2506500	Ethnic Relations Commission	0	0	0	0	0	0	0	0	0	0
25074	Rights Commission	6,799	0	0	6,799	0	6,799	6,799	6,799	0	0
2507400	Rights Commission	6,799	0	0	6,799	0	6,799	6,799	6,799	0	0
25078	Financial Intelligence Unit	0	0	0	0	48,984	48,984	48,984	37,445	11,539	11,539
2507800	Financial Intelligence Unit	0	0	0	0	48,984	48,984	48,984	37,445	11,539	11,539
26012	Statistical Bureau	9,999	0	0	9,999	0	9,999	9,999	9,999	0	0
2601200	Statistical Bureau	9,999	0	0	9,999	0	9,999	9,999	9,999	0	0
34010	Low Carbon Development Programme	1,014,445	0	0	1,014,445	0	1,014,445	1,014,445	1,014,445	0	0
3401000	Low Carbon Development Programme	1,014,445	0	0	1,014,445	0	1,014,445	1,014,445	1,014,445	0	0
44005	Student Loan Fund	450,000	0	0	450,000	0	450,000	450,000	450,000	0	0
4400500	Student Loan Fund	450,000	0	0	450,000	0	450,000	450,000	450,000	0	0
44007	Poverty Programme	718,717	0	0	718,717	0	718,717	718,717	718,717	0	0
4400700	Poverty Programme	718,717	0	0	718,717	0	718,717	718,717	718,717	0	0
44013	Institutional Strengthening	64,969	0	0	64,969	0	64,969	64,969	64,969	0	0
4401300	Institutional Strengthening	64,969	0	0	64,969	0	64,969	64,969	64,969	0	0
45003	C.D.B	906,117	0	0	906,117	0	906,117	906,117	906,117	0	0
4500300	C.D.B	906,117	0	0	906,117	0	906,117	906,117	906,117	0	0
45004	IBRD/IDA	97,159	0	0	97,159	0	97,159	97,159	97,159	0	0
4500400	IBRD/IDA	97,159	0	0	97,159	0	97,159	97,159	97,159	0	0
45006	I.A.D.B	124,783	0	0	124,783	0	124,783	124,783	124,783	0	0
4500600	I.A.D.B.	124,783	0	0	124,783	0	124,783	124,783	124,783	0	0
45007	NGO/Private Sector/Support Programme	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
4500700	NGO/Private Sector/Support Programme	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
45008	Guyana Revenue Authority	375,000	0	0	375,000	0	375,000	375,000	375,000	0	0
4500800	Guyana Revenue Authority	375,000	0	0	375,000	0	375,000	375,000	375,000	0	0

**AGENCY 03 - MINISTRY OF FINANCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
45009	Guyana Sugar Corporation	0	0	0	0	0	0	0	0	0	0
4500900	Guyana Sugar Corporation	0	0	0	0	0	0	0	0	0	0
45011	Youth Initiative Programme	69,000	0	0	69,000	0	69,000	69,000	69,000	0	0
4501100	Youth Initiative Programme	69,000	0	0	69,000	0	69,000	69,000	69,000	0	0
45013	Linden Economic Advancement Prog.	0	0	0	0	0	0	0	0	0	0
4501300	Linden Economic Advancement Prog.	0	0	0	0	0	0	0	0	0	0
45024	Technical Assistance	49,886	0	0	49,886	0	49,886	49,886	49,886	0	0
4502400	Technical Assistance	49,886	0	0	49,886	0	49,886	49,886	49,886	0	0
45026	Caricom Development Fund	0	0	0	0	0	0	0	0	0	0
4502600	Caricom Development Fund	0	0	0	0	0	0	0	0	0	0

MS. L. BOUYEA
HEAD OF BUDGET AGENCY (ag)

**AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		90,200	0	0	90,200	0	90,200	84,413	78,207	11,993	6,206
12005	Buildings	28,000	0	0	28,000	0	28,000	23,479	22,692	5,308	787
1200500	Buildings	28,000	0	0	28,000	0	28,000	23,479	22,692	5,308	787
24003	Land Transport	41,600	0	0	41,600	0	41,600	41,600	36,293	5,307	5,307
2400300	Land Transport	41,600	0	0	41,600	0	41,600	41,600	36,293	5,307	5,307
25011	Office Equipment & Furniture	20,000	0	0	20,000	0	20,000	18,734	18,622	1,378	112
2501100	Office Equipment & Furniture	20,000	0	0	20,000	0	20,000	18,734	18,622	1,378	112
25063	Office Equipment & Furniture	600	0	0	600	0	600	600	600	0	0
2506300	Office Equipment & Furniture	600	0	0	600	0	600	600	600	0	0

MRS. A. WADDELL
HEAD OF BUDGET AGENCY

**AGENCY 07 - PARLIAMENT OFFICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		70,400	0	0	70,400	0	70,400	67,548	66,697	3,703	851
12004	Buildings	1,572	0	0	1,572	0	1,572	1,572	1,572	0	0
1200400	Buildings	1,572	0	0	1,572	0	1,572	1,572	1,572	0	0
24050	Land Transport - Audit Office	0	0	0	0	0	0	0	0	0	0
2405000	Land Transport - Audit Office	0	0	0	0	0	0	0	0	0	0
25003	Office Equipment & Furniture	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
2500300	Office Equipment & Furniture	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
2500500	Parliament Office	30,300	0	0	30,300	0	30,300	30,248	29,397	903	851
2500502	Office Equipment-Parliament	30,000	0	0	30,000	0	30,000	30,000	29,149	851	851
2500503	Land Transport	300	0	0	300	0	300	248	248	52	0
	Buildings- Parliament	0	0	0	0	0	0	0	0	0	0
44010	Institutional Strengthening	32,528	0	0	32,528	0	32,528	29,728	29,728	2,800	0
4401000	Institutional Strengthening	32,528	0	0	32,528	0	32,528	29,728	29,728	2,800	0

MR. S. ISAACS
HEAD OF BUDGET AGENCY

**AGENCY 09 - PUBLIC & POLICE SERVICE COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
25004	Public Service Commission	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
2500400	Public Service Commission	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0

MR. J. JAISINGH
HEAD OF BUDGET AGENCY

**AGENCY 10 - TEACHING SERVICE COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		2,300	0	0	2,300	0	2,300	2,300	2,294	6	6
25008	Teaching Service Commission	2,300	0	0	2,300	0	2,300	2,300	2,294	6	6
2500800	Teaching Service Commission	2,300	0	0	2,300	0	2,300	2,300	2,294	6	6

MR. P. KANDHI
HEAD OF BUDGET AGENCY

**AGENCY 11 - GUYANA ELECTIONS COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		126,700	0	0	126,700	0	126,700	126,700	124,501	2,199	2,199
25010	Guyana Elections Commission	126,700	0	0	126,700	0	126,700	126,700	124,501	2,199	2,199
2501000	Guyana Elections Commission	126,700	0	0	126,700	0	126,700	126,700	124,501	2,199	2,199

MR. K. LOWENFIELD
HEAD OF BUDGET AGENCY

**AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		2,465,100	0	0	2,465,100	0	2,465,100	2,099,137	2,099,136	365,964	1
19006	Infrastructure Development	24,000	0	0	24,000	0	24,000	19,912	19,912	4,088	0
1900600	Infrastructure Development	24,000	0	0	24,000	0	24,000	19,912	19,912	4,088	0
19007	Project Development & Assistance	359,000	0	0	359,000	0	359,000	359,000	358,999	1	1
1900700	Project Development & Assistance	359,000	0	0	359,000	0	359,000	359,000	358,999	1	1
19021	Communication Enhancement Service Prog	0	0	0	0	0	0	0	0	0	0
1902101	CESP-Administration	0	0	0	0	0	0	0	0	0	0
1902102	CESP Civil Works	0	0	0	0	0	0	0	0	0	0
1902103	CESP Consultancy & Training	0	0	0	0	0	0	0	0	0	0
1902104	CESP Design & Supervision	0	0	0	0	0	0	0	0	0	0
24001	Land Transport	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
2400100	Land Transport	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
26013	Power Generation	0	0	0	0	0	0	0	0	0	0
2601300	Power Generation	0	0	0	0	0	0	0	0	0	0
35001	Office Equipment & Furniture	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
3500100	Office Equipment & Furniture	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
36001	Solid Waste Disposal Programme	1,070,000	0	0	1,070,000	0	1,070,000	708,125	708,125	361,875	0
3600100	Solid Waste Disposal Programme	1,070,000	0	0	1,070,000	0	1,070,000	708,125	708,125	361,875	0
36002	National Clean - Up Programme	1,000,000	0	0	1,000,000	0	1,000,000	1,000,000	1,000,000	0	0
3600200	National Clean - Up Programme	1,000,000	0	0	1,000,000	0	1,000,000	1,000,000	1,000,000	0	0

MR. E. Mc GARRELL
HEAD OF BUDGET AGENCY

**AGENCY 14 - PUBLIC SERVICE MINISTRY
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		11,635	0	0	11,635	0	11,635	11,332	11,181	454	151
12073	Buildings	2,500	0	0	2,500	0	2,500	2,500	2,349	151	151
1207300	Buildings	2,500	0	0	2,500	0	2,500	2,500	2,349	151	151
24029	Land Transport	0	0	0	0	0	0	0	0	0	0
2402900	Land Transport	0	0	0	0	0	0	0	0	0	0
25062	Office Furniture & Equipment	9,135	0	0	9,135	0	9,135	8,832	8,832	303	0
2506200	Office Furniture & Equipment	9,135	0	0	9,135	0	9,135	8,832	8,832	303	0

MR. R. BROTHERSON
HEAD OF BUDGET AGENCY

AGENCY 15 - MINISTRY OF FOREIGN TRADE & INTERNATIONAL COOPERATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

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
TOTAL APPROPRIATION EXPENDITURE		0	0	0	0	0	0	0	0	0	0
25063	Office Equipment & Furniture	0	0	0	0	0	0	0	0	0	0
2506300	Office Equipment & Furniture	0	0	0	0	0	0	0	0	0	0

MRS. A. WADDELL
HEAD OF BUDGET AGENCY

**AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		1,142,082	0	0	1,142,082	0	1,142,082	1,142,082	1,142,082	0	0
12096	Buildings	5,970	0	0	5,970	0	5,970	5,970	5,970	0	0
1209600	Buildings	5,970	0	0	5,970	0	5,970	5,970	5,970	0	0
14001	Amerindian Development Fund	1,100,000	0	0	1,100,000	0	1,100,000	1,100,000	1,100,000	0	0
1400100	Amerindian Development Fund	1,100,000	0	0	1,100,000	0	1,100,000	1,100,000	1,100,000	0	0
24030	Water Transport	13,133	0	0	13,133	0	13,133	13,133	13,133	0	0
2403000	Water Transport	13,133	0	0	13,133	0	13,133	13,133	13,133	0	0
24031	Land Transport	19,983	0	0	19,983	0	19,983	19,983	19,983	0	0
2403100	Land Transport	19,983	0	0	19,983	0	19,983	19,983	19,983	0	0
25064	Office Furniture & Equipment	2,996	0	0	2,996	0	2,996	2,996	2,996	0	0
2506400	Office Furniture & Equipment	2,996	0	0	2,996	0	2,996	2,996	2,996	0	0

MR. V. WELCH
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		5,440,068	0	77,668	5,517,736	10,203	5,527,939	4,662,212	4,662,147	865,792	65
12011	Aquaculture Development	15,000	0	0	15,000	0	15,000	14,721	14,679	321	42
1201100	Aquaculture Development	15,000	0	0	15,000	0	15,000	14,721	14,679	321	42
12097	Agriculture Export Divers Project	590,993	0	0	590,993	0	590,993	590,993	590,993	0	0
1209700	Agriculture Export Divers Project	590,993	0	0	590,993	0	590,993	590,993	590,993	0	0
13006	Civil Works	180,000	0	0	180,000	0	180,000	180,000	180,000	0	0
1300600	Civil Works	180,000	0	0	180,000	0	180,000	180,000	180,000	0	0
13012	Agriculture Support Services Project	0	0	0	0	0	0	0	0	0	0
1301200	Agriculture Support Services Project	0	0	0	0	0	0	0	0	0	0
13016	National Drainage Irrigation	1,922,000	0	0	1,922,000	0	1,922,000	1,922,000	1,922,000	0	0
1301600	National Drainage Irrigation	1,922,000	0	0	1,922,000	0	1,922,000	1,922,000	1,922,000	0	0
13017	Drainage & Irrigation	878,464	0	0	878,464	0	878,464	683,696	683,696	194,768	0
1301700	Drainage & Irrigation	878,464	0	0	878,464	0	878,464	683,696	683,696	194,768	0
13018	Drainage & Irrigation Supp Proj. - Housing	174,000	0	0	174,000	0	174,000	174,000	174,000	0	0
1301800	Drainage & Irrigation Supp Proj. - Housing	174,000	0	0	174,000	0	174,000	174,000	174,000	0	0
13019	Mangrove Management	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
1301900	Mangrove Management	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
14031	Access Dams/Roads Improvement	337,000	0	0	337,000	0	337,000	277,416	277,416	59,584	0
1403100	Access Dams/Roads Improvement	337,000	0	0	337,000	0	337,000	277,416	277,416	59,584	0
17003	National Agricultural Research Ext. Instit	0	0	0	0	0	0	0	0	0	0
1700300	National Agricultural Research Ext. Instit	0	0	0	0	0	0	0	0	0	0
17004	Guyana School of Agriculture	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
1700400	Guyana School of Agriculture	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
17005	National Dairy Development Programme	0	0	0	0	0	0	0	0	0	0
1700500	National Dairy Development Programme	0	0	0	0	0	0	0	0	0	0
17007	Extension Services	0	0	0	0	0	0	0	0	0	0
1700700	Extension Services	0	0	0	0	0	0	0	0	0	0
17009	Agriculture Development	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
1700900	Agriculture Development	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
17015	Guyana LiveStock Development Authority	47,000	0	0	47,000	0	47,000	47,000	47,000	0	0
1701500	Guyana LiveStock Development Authority	47,000	0	0	47,000	0	47,000	47,000	47,000	0	0
17016	N.A.R.E.I	355,852	0	0	355,852	0	355,852	355,852	355,852	0	0
1701600	N.A.R.E.I	355,852	0	0	355,852	0	355,852	355,852	355,852	0	0
21001	Hydrometeorology	27,933	0	0	27,933	0	27,933	27,933	27,912	21	21
2100100	Hydrometeorology	27,933	0	0	27,933	0	27,933	27,933	27,912	21	21

**AGENCY 21 - MINISTRY OF AGRICULTURE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
21004	Conservation Adaptation Project	0	0	0	0	0	0	0	0	0	0
2100400	Conservation Adaptation Project	0	0	0	0	0	0	0	0	0	0
21005	East Demerara Water Conservancy	501,726	0	0	501,726	0	501,726	0	0	501,726	0
2100500	East Demerara Water Conservancy	501,726	0	0	501,726	0	501,726	0	0	501,726	0
21006	Drainage & Irrig Supp. Proj. - Housing	100,000	0	0	100,000	0	100,000	630	630	99,370	0
2100600	Drainage & Irrig Supp. Proj. - Housing	100,000	0	0	100,000	0	100,000	630	630	99,370	0
24009	Land Transport	0	0	0	0	0	0	0	0	0	0
2400900	Land Transport	0	0	0	0	0	0	0	0	0	0
25013	Project Evaluation & Equipment	2,000	0	0	2,000	0	2,000	2,000	1,998	2	2
2501300	Project Evaluation & Equipment	2,000	0	0	2,000	0	2,000	2,000	1,998	2	2
26048	Bio-Energy Opportunities	0	0	0	0	0	0	0	0	0	0
2604800	Bio-Energy Opportunities	0	0	0	0	0	0	0	0	0	0
26055	Pesticides & Toxic Chemicals Control Brd	35,000	0	0	35,000	0	35,000	25,000	25,000	10,000	0
2605500	Pesticides & Toxic Chemicals Control Brd	35,000	0	0	35,000	0	35,000	25,000	25,000	10,000	0
28014	Rural Enterp & Agriculture Development	170,000	0	77,668	247,668	10,203	257,871	257,871	257,871	0	0
2801400	Rural Enterp & Agriculture Development	170,000	0	77,668	247,668	10,203	257,871	257,871	257,871	0	0
33008	New Guyana Marketing Corporation	9,100	0	0	9,100	0	9,100	9,100	9,100	0	0
3300800	New Guyana Marketing Corporation	9,100	0	0	9,100	0	9,100	9,100	9,100	0	0
47001	General Administration	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
4700100	General Administration	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0

MR. G. JERVIS
HEAD OF BUDGET AGENCY

AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

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
TOTAL APPROPRIATION EXPENDITURE		1,505,667	0	22,395	1,528,062	0	1,528,062	672,266	671,476	856,586	790
12023	Buildings	1,200	0	0	1,200	0	1,200	730	730	470	0
1202300	Buildings	1,200	0	0	1,200	0	1,200	730	730	470	0
12083	Guyana Int'l Conference Centre	29,400	0	0	29,400	0	29,400	29,400	29,400	0	0
1208300	Guyana Int'l Conference Centre	29,400	0	0	29,400	0	29,400	29,400	29,400	0	0
24036	Land Transport	7,500	0	0	7,500	0	7,500	7,449	7,449	51	0
2403600	Land Transport	7,500	0	0	7,500	0	7,500	7,449	7,449	51	0
25024	Office Equipment	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2502400	Office Equipment	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
41001	Tourism Development	6,500	0	0	6,500	0	6,500	0	0	6,500	0
4100100	Tourism Development	6,500	0	0	6,500	0	6,500	0	0	6,500	0
44020	Competition & Consumer Prot. Comm.	43,913	0	0	43,913	0	43,913	7,443	7,443	36,470	0
4402000	Competition & Consumer Prot. Comm.	43,913	0	0	43,913	0	43,913	7,443	7,443	36,470	0
45015	Industrial Development	200,000	0	0	200,000	0	200,000	185,404	185,395	14,605	9
4501500	Industrial Development	200,000	0	0	200,000	0	200,000	185,404	185,395	14,605	9
45025	Competitiveness Program	200,000	0	22,395	222,395	0	222,395	222,395	222,395	0	0
4502500	Competitiveness Program	200,000	0	22,395	222,395	0	222,395	222,395	222,395	0	0
45028	Rural Enterprise Development	1,000,000	0	0	1,000,000	0	1,000,000	202,291	201,510	798,490	781
4502800	Rural Enterprise Development	1,000,000	0	0	1,000,000	0	1,000,000	202,291	201,510	798,490	781
47003	Bureau of Standards	12,154	0	0	12,154	0	12,154	12,154	12,154	0	0
4700300	Bureau of Standards	12,154	0	0	12,154	0	12,154	12,154	12,154	0	0

MR. D. CUMMINGS
HEAD OF BUDGET AGENCY

**AGENCY 24 - MINISTRY OF NATURAL RESOURCES AND ENVIRONMENT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		114,716	0	0	114,716	0	114,716	64,716	64,716	50,000	0
24049	Land & Water Transp-Nat. Resource	0	0	0	0	0	0	0	0	0	0
2404900	Land Transport	0	0	0	0	0	0	0	0	0	0
25075	Furniture & Equip-Nat. Resource	1,450	0	0	1,450	0	1,450	1,450	1,450	0	0
2507500	Furniture & Equipment	1,450	0	0	1,450	0	1,450	1,450	1,450	0	0
33003	Lands and Surveys	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
3300300	Lands and Surveys	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
34003	Environmental Protection Agency	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
3400300	Environmental Protection Agency	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
34006	National Parks Commission	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
3400600	National Parks Commission	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
34011	Protected Areas Commission	4,266	0	0	4,266	0	4,266	4,266	4,266	0	0
3401100	Protected Areas Commission	4,266	0	0	4,266	0	4,266	4,266	4,266	0	0
34012	Forest Carbon Partnership Project	50,000	0	0	50,000	0	50,000	0	0	50,000	0
3401200	Forest Carbon Partnership Project	50,000	0	0	50,000	0	50,000	0	0	50,000	0

MR.J. Mc KENZIE
HEAD OF BUDGET AGENCY

AGENCY 31 - MINISTRY OF PUBLIC WORKS & COMMUNICATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

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
TOTAL APPROPRIATION EXPENDITURE		14,632,812	0	804,279	15,437,091	347,082	15,784,173	13,440,349	13,368,367	2,415,806	71,982
11001	Demerara Harbour Bridge	338,000	0	0	338,000	0	338,000	338,000	338,000	0	0
1100100	Demerara Harbour Bridge	338,000	0	0	338,000	0	338,000	338,000	338,000	0	0
12018	Government Buildings	10,000	0	0	10,000	0	10,000	10,000	9,994	6	6
1201800	Government Buildings	10,000	0	0	10,000	0	10,000	10,000	9,994	6	6
12019	Infrastructural Development	39,000	0	0	39,000	0	39,000	30,000	29,790	9,210	210
1201900	Infrastructural Development	39,000	0	0	39,000	0	39,000	30,000	29,790	9,210	210
12072	Admin and Management	0	0	0	0	0	0	0	0	0	0
1207200	Admin and Management	0	0	0	0	0	0	0	0	0	0
12078	West Demerara/Four Lane Road	0	0	0	0	0	0	0	0	0	0
1207801	Civil Works	0	0	0	0	0	0	0	0	0	0
1207802	Design and Supervision	0	0	0	0	0	0	0	0	0	0
12079	NA/Moleson Creek Road	0	0	0	0	0	0	0	0	0	0
1207900	NA/Moleson Creek Road	0	0	0	0	0	0	0	0	0	0
12082	Bridges Rehabilitation 11	0	0	0	0	0	0	0	0	0	0
1208200	Bridges Rehabilitation 11	0	0	0	0	0	0	0	0	0	0
14003	Dredging Equipment	245,000	0	0	245,000	0	245,000	245,000	245,000	0	0
1400300	Dredging Equipment	245,000	0	0	245,000	0	245,000	245,000	245,000	0	0
14015	Bartica/Issano/Mahdia Roads	25,431	0	0	25,431	0	25,431	25,431	25,431	0	0
1401500	Bartica/Issano/Mahdia Roads	25,431	0	0	25,431	0	25,431	25,431	25,431	0	0
14017	Bridges	125,623	0	0	125,623	0	125,623	125,623	125,622	1	1
1401700	Bridges	125,623	0	0	125,623	0	125,623	125,623	125,622	1	1
14018	Miscellaneous Roads	2,381,986	0	0	2,381,986	0	2,381,986	2,381,986	2,381,986	0	0
1401800	Miscellaneous Roads	2,381,986	0	0	2,381,986	0	2,381,986	2,381,986	2,381,986	0	0
14019	Urban Roads/Drainage	200,000	0	0	200,000	0	200,000	198,279	198,279	1,721	0
1401900	Urban Roads/Drainage	200,000	0	0	200,000	0	200,000	197,279	198,279	1,721	0
14023	Georgetown - Lethem Road	55,092	0	0	55,092	0	55,092	54,850	54,772	320	78
1402300	Georgetown - Lethem Road	55,092	0	0	55,092	0	55,092	54,850	54,772	320	78

AGENCY 31 - MINISTRY OF PUBLIC WORKS & COMMUNICATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Project Code	Description	Approved	Allotment	Supplementary Allotment	Total Revised Allotment	Outstanding	Total Funds Available	Approved	Total Expenditure	Under the	Under the
		Allotment	Transfer			Contingency		Drawing Rights		Total Funds	Approved
		(Allotment1)	(Virement)			Fund Advances		(Allotment 2)		Available	Available
A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
14026	Road Improve & Rehab Programme	727,000	0	0	727,000	0	727,000	658,814	653,530	73,470	5,284
1402600	Road Improve & Rehab Programme	727,000	0	0	727,000	0	727,000	658,814	653,530	73,470	5,284
	Improve & Rehab East & West Canje	0	0	0	0	0	0	0	0	0	0
14027	H/Way Improvement E/Bank Demerara	1,050,000	0	0	1,050,000	0	1,050,000	1,050,000	1,049,994	6	6
1402700	H/Way Improvement E/Bank Demerara	1,050,000	0	0	1,050,000	0	1,050,000	1,050,000	1,049,994	6	6
14028	H/Way Improvement E/Coast Demerara	1,610,000	0	0	1,610,000	0	1,610,000	679,896	622,161	987,839	57,735
1402800	H/Way Improvement E/Coast Demerara	1,610,000	0	0	1,610,000	0	1,610,000	679,896	622,161	987,839	57,735
14029	Amalia Access Road	1,300,000	0	0	1,300,000	0	1,300,000	1,100,291	1,100,291	199,709	0
1402900	Amalia Access Road	1,300,000	0	0	1,300,000	0	1,300,000	1,100,291	1,100,291	199,709	0
14030	Road Network & Expansion Project	500,000	0	0	500,000	0	500,000	70,552	68,205	431,795	2,347
1403000	Road Network & Expansion Project	500,000	0	0	500,000	0	500,000	70,552	68,205	431,795	2,347
14032	West Demerara Highway	810,000	0	804,279	1,614,279	347,082	1,961,361	1,961,361	1,961,289	72	72
	Civil Works	810,000	0	737,799	1,547,799	346,336	1,894,135	1,894,135	1,894,066	69	69
	Design and Supervision	0	0	66,480	66,480	746	67,226	67,226	67,223	3	3
14033	Rehabilitation of Public & Main Access Rd	177,000	0	0	177,000	0	177,000	177,000	176,992	8	8
1403300	Rehabilitation of Public & Main Access Rd	177,000	0	0	177,000	0	177,000	177,000	176,992	8	8
14034	Guyana/Brazil Land Trans & deep	60,000	0	0	60,000	0	60,000	0	0	60,000	0
1403400	Guyana/Brazil Land Trans & deep	60,000	0	0	60,000	0	60,000	0	0	60,000	0
14035	Corentyne River Bridge Access	240,000	0	0	240,000	0	240,000	92,500	87,725	152,275	4,775
1403500	Corentyne River Bridge Access	240,000	0	0	240,000	0	240,000	92,500	87,725	152,275	4,775
14036	Hinterland Roads	1,000,000	0	0	1,000,000	0	1,000,000	883,086	883,086	116,914	0
1403600	Hinterland Roads	1,000,000	0	0	1,000,000	0	1,000,000	883,086	883,086	116,914	0
15004	Sea Defences	1,650,000	0	0	1,650,000	0	1,650,000	1,300,000	1,300,000	350,000	0
1500402	Emergency Works	1,300,000	0	0	1,300,000	0	1,300,000	1,300,000	1,300,000	0	0
1500405	Sea Defences-Works	350,000	0	0	350,000	0	350,000	0	0	350,000	0
16002	Hinterland/Coastal Airstrip	184,988	0	0	184,988	0	184,988	184,988	184,988	0	0
1600200	Hinterland/Coastal Airstrip	184,988	0	0	184,988	0	184,988	184,988	184,988	0	0
16003	Equipment - Civil Aviation	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
1600300	Equipment - Civil Aviation	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
16004	Stellings	62,000	0	0	62,000	0	62,000	62,000	62,000	0	0
1600400	Stellings	62,000	0	0	62,000	0	62,000	62,000	62,000	0	0

AGENCY 31 - MINISTRY OF PUBLIC WORKS & COMMUNICATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

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
16007	CJIA Corporation	0	0	0	0	0	0	0	0	0	0
1600700	CJIA Corporation	0	0	0	0	0	0	0	0	0	0
16008	Ogle Aerodrome	0	0	0	0	0	0	0	0	0	0
1600800	Ogle Aerodrome	0	0	0	0	0	0	0	0	0	0
16009	CJIA Runway Expansion	1,306,884	0	0	1,306,884	0	1,306,884	1,306,884	1,306,884	0	0
1600900	CJIA Runway Expansion	1,306,884	0	0	1,306,884	0	1,306,884	1,306,884	1,306,884	0	0
24051	Land Transport	14,000	0	0	14,000	0	14,000	14,000	12,545	1,455	1,455
2405100	Land Transport	14,000	0	0	14,000	0	14,000	14,000	12,545	1,455	1,455
25021	Office Equipment	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
2502100	Office Equipment	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
25072	Furnishings - Government Quarters	760	0	0	760	0	760	760	755	5	5
2507200	Furnishings - Government Quarters	760	0	0	760	0	760	760	755	5	5
26010	Navigational Aids	46,000	0	0	46,000	0	46,000	15,000	15,000	31,000	0
2601000	Navigational Aids	46,000	0	0	46,000	0	46,000	15,000	15,000	31,000	0
26011	Electrification Programme	0	0	0	0	0	0	0	0	0	0
2601100	Electrification Programme	0	0	0	0	0	0	0	0	0	0
27001	Recond./Construction of Ships	165,000	0	0	165,000	0	165,000	165,000	165,000	0	0
2700100	Recond./Construction of Ships	165,000	0	0	165,000	0	165,000	165,000	165,000	0	0
27002	Recond. of Ferry Vessels	255,948	0	0	255,948	0	255,948	255,948	255,948	0	0
2700200	Recond. of Ferry Vessels	255,948	0	0	255,948	0	255,948	255,948	255,948	0	0
27003	Ferry Services - GY/Surin Ferry	0	0	0	0	0	0	0	0	0	0
2700300	Ferry Services - GY/Surin Ferry	0	0	0	0	0	0	0	0	0	0
27004	Aquist of Ferry Vessels	0	0	0	0	0	0	0	0	0	0
2700400	Aquist of Ferry Vessels	0	0	0	0	0	0	0	0	0	0

MR. B. BALRAM
HEAD OF BUDGET AGENCY

**AGENCY 41 - MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		2,221,592	0	0	2,221,592	0	2,221,592	1,995,387	1,952,026	269,566	43,361
12059	Nursery, Primary & Secondary School	960,000	0	0	960,000	0	960,000	960,000	959,871	129	129
1205900	Nursery, Primary & Secondary School	960,000	0	0	960,000	0	960,000	960,000	959,871	129	129
12060	President's College	18,000	0	0	18,000	0	18,000	18,000	15,301	2,699	2,699
1206000	President's College	18,000	0	0	18,000	0	18,000	18,000	15,301	2,699	2,699
12061	Craft Production & Design	730	0	0	730	0	730	730	723	7	7
1206100	Craft Production & Design	730	0	0	730	0	730	730	723	7	7
12062	Building - National Library	2,620	0	0	2,620	0	2,620	2,620	2,101	519	519
1206200	Building - National Library	2,620	0	0	2,620	0	2,620	2,620	2,101	519	519
12064	Kuru Kuru College	4,000	0	0	4,000	0	4,000	2,000	1,332	2,668	668
1206400	Kuru Kuru College	4,000	0	0	4,000	0	4,000	2,000	1,332	2,668	668
12064	University of Guyana - Turkeyen	65,000	0	0	65,000	0	65,000	52,200	39,073	25,927	13,127
1206400	University of Guyana - Turkeyen	65,000	0	0	65,000	0	65,000	52,200	39,073	25,927	13,127
12065	Teachers' Training Complex	18,500	0	0	18,500	0	18,500	18,500	13,349	5,151	5,151
1206500	Teachers' Training Complex	18,500	0	0	18,500	0	18,500	18,500	13,349	5,151	5,151
12066	University of Guyana - Berbice	20,000	0	0	20,000	0	20,000	20,000	15,825	4,175	4,175
1206600	University of Guyana - Berbice	20,000	0	0	20,000	0	20,000	20,000	15,825	4,175	4,175
12080	Adult Education Association	0	0	0	0	0	0	0	0	0	0
1208000	Adult Education Association	0	0	0	0	0	0	0	0	0	0
12098	Guy Bas Education Training (11)	0	0	0	0	0	0	0	0	0	0
1209800	Guy Bas Education Training (11)	0	0	0	0	0	0	0	0	0	0
24033	Land Transport	71,000	0	0	71,000	0	71,000	71,000	70,296	6,404	11,237
2403300	Land Transport	71,000	0	0	71,000	0	71,000	71,000	70,296	6,404	11,237
26030	New Amsterdam Technical Institution	22,157	0	0	22,157	0	22,157	22,157	21,478	679	679
2603000	New Amsterdam Technical Institution	22,157	0	0	22,157	0	22,157	22,157	21,478	679	679
26031	Other Equipment	49,400	0	0	49,400	0	49,400	49,400	49,367	33	33
2603100	Other Equipment	49,400	0	0	49,400	0	49,400	49,400	49,367	33	33
26032	G.T.I	62,000	0	0	62,000	0	62,000	52,664	52,664	9,336	0
2603200	G.T.I	62,000	0	0	62,000	0	62,000	52,664	52,664	9,336	0
26033	G.I.T.C	8,000	0	0	8,000	0	8,000	8,000	7,808	192	192
2603300	G.I.T.C	8,000	0	0	8,000	0	8,000	8,000	7,808	192	192

**AGENCY 41 - MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
26034	Carnegie School of Home Economics	6,500	0	0	6,500	0	6,500	6,500	6,479	21	21
2603400	Carnegie School of Home Economics	6,500	0	0	6,500	0	6,500	6,500	6,479	21	21
26035	School Furniture & Equipment	270,000	0	0	270,000	0	270,000	270,000	256,912	13,088	13,088
2603500	School Furniture & Equipment	270,000	0	0	270,000	0	270,000	270,000	256,912	13,088	13,088
26036	Resource Development Centre	17,000	0	0	17,000	0	17,000	17,000	16,862	138	138
2603600	Resource Development Centre	17,000	0	0	17,000	0	17,000	17,000	16,862	138	138
26043	Technical/Vocation Programme	83,685	0	0	83,685	0	83,685	73,644	73,644	10,041	0
2604301	Training & Equipment - Education	82,685	0	0	82,685	0	82,685	72,644	72,644	10,041	0
2604302	Civils Works - Education	0	0	0	0	0	0	0	0	0	0
2604303	Administration	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
2604304	Supervision	0	0	0	0	0	0	0	0	0	0
26056	UG - Science & Tech. Support Project	213,000	0	0	213,000	0	213,000	127,084	126,944	86,056	140
2605600	UG - Science & Tech. Support Project	213,000	0	0	213,000	0	213,000	127,084	126,944	86,056	140
26061	Secondary Education Improvement	55,000	0	0	55,000	0	55,000	2,888	2,888	52,112	0
2606100	Secondary Education Improvement	55,000	0	0	55,000	0	55,000	2,888	2,888	52,112	0
26062	Technical/Vocational Project II	55,000	0	0	55,000	0	55,000	0	0	55,000	0
2606200	Technical/Vocational Project II	55,000	0	0	55,000	0	55,000	0	0	55,000	0
45019	Linden Technical Institute	20,000	0	0	20,000	0	20,000	20,000	19,109	891	891
4501900	Linden Technical Institute	20,000	0	0	20,000	0	20,000	20,000	19,109	891	891
45022	EFA/FTI	0	0	0	0	0	0	0	0	0	0
4502200	EFA/FTI	0	0	0	0	0	0	0	0	0	0
45027	Teachers Education Project	200,000	0	0	200,000	0	200,000	200,000	200,000	0	0
4502700	Teachers Education Project	200,000	0	0	200,000	0	200,000	200,000	200,000	0	0
47004	Housing Revolving Fund	0	0	0	0	0	0	0	0	0	0
4700400	Housing Revolving Fund	0	0	0	0	0	0	0	0	0	0

MS. D. NEDD
HEAD OF BUDGET AGENCY

AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORTS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

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
TOTAL APPROPRIATION EXPENDITURE		854,595	0	0	854,595	43,774	898,369	898,269	893,539	4,830	4,730
12056	Building - Cultural Centre	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
1205600	Building - Cultural Centre	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
12057	Building - Central Ministry	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
1205700	Building - Central Ministry	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
12058	Umana Yana	0	0	0	0	0	0	0	0	0	0
1205800	Umana Yana	0	0	0	0	0	0	0	0	0	0
18001	Youth	30,000	0	0	30,000	43,774	73,774	73,774	70,763	3,011	3,011
1800100	Youth	30,000	0	0	30,000	43,774	73,774	73,774	70,763	3,011	3,011
19020	National Stadium	0	0	0	0	0	0	0	0	0	0
190200	National Stadium	0	0	0	0	0	0	0	0	0	0
24026	National School of Dance	320	0	0	320	0	320	320	316	4	4
2402600	National School of Dance	320	0	0	320	0	320	320	316	4	4
24034	Land Transport	1,500	0	0	1,500	0	1,500	1,400	1,400	100	0
2403400	Land Transport	1,500	0	0	1,500	0	1,500	1,400	1,400	100	0
25058	Museum Development	23,000	0	0	23,000	0	23,000	23,000	22,558	442	442
2505800	Museum Development	23,000	0	0	23,000	0	23,000	23,000	22,558	442	442
25066	Equipment	3,800	0	0	3,800	0	3,800	3,800	3,708	92	92
2506600	Equipment	3,800	0	0	3,800	0	3,800	3,800	3,708	92	92
44009	Burrowes School of Arts	0	0	0	0	0	0	0	0	0	0
440900	Burrowes School of Arts	0	0	0	0	0	0	0	0	0	0
45016	National Trust	12,350	0	0	12,350	0	12,350	12,350	11,169	1,181	1,181
4501600	National Trust	12,350	0	0	12,350	0	12,350	12,350	11,169	1,181	1,181
45017	National Archives	8,625	0	0	8,625	0	8,625	8,625	8,625	0	0
4501700	National Archives	8,625	0	0	8,625	0	8,625	8,625	8,625	0	0
45018	National Sports Commission	725,000	0	0	725,000	0	725,000	725,000	725,000	0	0
4501800	National Sports Commission	725,000	0	0	725,000	0	725,000	725,000	725,000	0	0

MR. A. KING
HEAD OF BUDGET AGENCY

**AGENCY 45 - MINISTRY OF HOUSING & WATER
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		8,463,717	0	173,887	8,637,604	0	8,637,604	8,394,361	8,375,434	262,170	18,927
12084	Buildings	0	0	0	0	0	0	0	0	0	0
1208400	Buildings	0	0	0	0	0	0	0	0	0	0
13018	Drainage & Irrig Supp Project - Housing	0	0	0	0	0	0	0	0	0	0
1301800	Drainage & Irrig Supp Project - Housing	0	0	0	0	0	0	0	0	0	0
13020	Community Infrastructural Improv. Project	484,000	0	0	484,000	0	484,000	463,260	463,260	20,740	0
1302000	Community Infrastructural Improv. Project	484,000	0	0	484,000	0	484,000	463,260	463,260	20,740	0
14025	Community Roads Improvement Project	1,003,722	0	0	1,003,722	0	1,003,722	977,483	977,483	26,339	0
1402500	Community Roads Improvement Project	1,003,722	0	0	1,003,722	0	1,003,722	977,483	977,483	26,239	0
19009	Infrastructural Development & Buildings	3,150,000	0	0	3,150,000	0	3,150,000	3,150,000	3,150,000	0	0
1900900	Infrastructural Development & Buildings	3,150,000	0	0	3,150,000	0	3,150,000	3,150,000	3,150,000	0	0
19010	Development of Housing Areas	0	0	0	0	0	0	0	0	0	0
1901000	Development of Housing Areas	0	0	0	0	0	0	0	0	0	0
19024	EBD Infrastructural Development Project	0	0	0	0	0	0	0	0	0	0
1902400	EBD Infrastructural Development Project	0	0	0	0	0	0	0	0	0	0
24012	Land Transport	0	0	0	0	0	0	0	0	0	0
2401200	Land Transport	0	0	0	0	0	0	0	0	0	0
25070	Equipment	995	0	0	995	0	995	995	991	4	4
2507000	Equipment	995	0	0	995	0	995	995	991	4	4
28007	Water Supply & Technical Assistance	0	0	0	0	0	0	0	0	0	0
2800706	Major Water Systems	0	0	0	0	0	0	0	0	0	0
28008	Rural Water Supply (Hinterland)	190,000	0	0	190,000	0	190,000	190,000	190,000	0	0
2800800	Rural Water Supply (Hinterland)	190,000	0	0	190,000	0	190,000	190,000	190,000	0	0
28009	Coastal Water Supply	1,135,000	0	0	1,135,000	0	1,135,000	1,135,000	1,135,000	0	0
2800900	Coastal Water Supply	1,135,000	0	0	1,135,000	0	1,135,000	1,135,000	1,135,000	0	0
28010	Linmine	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
2801000	Linmine	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0

**AGENCY 45 - MINISTRY OF HOUSING & WATER
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
28011	G/town Rem. & Sew. Proj. Phase 2	0	0	0	0	0	0	0	0	0	0
2801101	Admin. & Engineering	0	0	0	0	0	0	0	0	0	0
2801102	Civil Works	0	0	0	0	0	0	0	0	0	0
28015	Low Income Settlement Programme 11	850,000	0	0	850,000	0	850,000	734,152	715,298	134,702	18,854
28015501	Housing Scheme & Squatter Areas	772,000	(106,400)	0	665,600	0	665,600	553,752	541,232	124,368	12,520
2801502	Pilots	70,000	0	0	70,000	0	70,000	70,000	63,753	6,247	6,247
2801503	Strengthening of CH&PA	4,000	23,800	0	27,800	0	27,800	27,800	27,713	87	87
2801504	Evaluation and Audit	4,000	82,600	0	86,600	0	86,600	82,600	82,600	4,000	0
28017	GT Sanitation Improvement Programme	532,000	0	21,842	553,842	0	553,842	521,842	521,842	32,000	0
2801700	GT Sanitation Improvement Programme	532,000	0	21,842	553,842	0	553,842	521,842	521,842	32,000	0
28018	Water Supply Rehabilitation - Linden	547,000	0	152,045	699,045	0	699,045	699,045	698,976	69	69
2801800	Water Supply Rehabilitation - Linden	547,000	0	152,045	699,045	0	699,045	699,045	697,976	69	69
28019	Urban Sewerage and Water	440,000	0	0	440,000	0	440,000	439,960	439,960	40	0
2801900	Urban Sewerage and Water	440,000	0	0	440,000	0	440,000	439,960	439,960	40	0
28020	Water Supply Infrastructure Improvement	51,000	0	0	51,000	0	51,000	2,624	2,624	48,376	0
280200	Water Supply Infrastructure Improvement	51,000	0	0	51,000	0	51,000	2,624	2,624	48,376	0

MR. E. MCGARRELL
HEAD OF BUDGET AGENCY

AGENCY 46 - GEORGETOWN PUBLIC HOSPITAL CORPORATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

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
TOTAL APPROPRIATION EXPENDITURE		414,000	0	0	414,000	0	414,000	414,000	413,491	509	509
12099	Buildings - GPHC	150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
1209900	Buildings - GPHC	150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
24044	Land & Water Transportation	8,000	0	0	8,000	0	8,000	8,000	7,915	85	85
2404400	Land & Water Transportation	8,000	0	0	8,000	0	8,000	8,000	7,915	85	85
45002	Georgetown Public Hospital Corporation	256,000	0	0	256,000	0	256,000	256,000	255,576	424	424
4500202	Equipment	114,000	0	0	114,000	0	114,000	114,000	113,844	156	156
4500203	Equipment - Medical	142,000	0	0	142,000	0	142,000	142,000	141,732	268	268

MR. A. JOHNSON
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		631,096	0	0	631,096	451,950	1,083,046	974,550	963,969	119,077	10,581
12017	Ministry of Health - Buildings	336,702	0	0	336,702	449,182	785,884	785,884	783,646	2,238	2,238
1201700	Ministry of Health - Buildings	336,702	0	0	336,702	449,182	785,884	785,884	783,646	2,238	2,238
12077	Doctors Quarters	4,573	0	0	4,573	0	4,573	4,573	4,573	0	0
1207700	Doctors Quarters	4,573	0	0	4,573	0	4,573	4,573	4,573	0	0
12130	Speciality Hospital Project	39,478	0	0	39,478	0	39,478	39,478	39,478	0	0
121300	Speciality Hospital Project	39,478	0	0	39,478	0	39,478	39,478	39,478	0	0
24045	Land & Water Transport	54,043	0	0	54,043	0	54,043	53,788	53,788	255	0
2404500	Land & Water Transport	54,043	0	0	54,043	0	54,043	53,788	53,788	255	0
25018	Office Furniture & Equipment	13,641	0	0	13,641	0	13,641	12,491	9,362	4,279	3,129
2501800	Office Furniture & Equipment	13,641	0	0	13,641	0	13,641	12,491	9,362	4,279	3,129
25019	Equipment Medical	62,242	0	0	62,242	0	62,242	54,242	53,930	8,312	312
2501900	Equipment Medical	62,242	0	0	62,242	0	62,242	54,242	53,930	8,312	312
25020	Equipment	18,189	0	0	18,189	2,768	20,957	19,997	15,095	5,862	4,902
2502000	Equipment	18,189	0	0	18,189	2,768	20,957	19,997	15,095	5,862	4,902
44002	HIS/AIDS	0	0	0	0	0	0	0	0	0	0
4400200	HIS/AIDS	0	0	0	0	0	0	0	0	0	0
44012	Health Sector Programme	0	0	0	0	0	0	0	0	0	0
4401200	Health Sector Programme	0	0	0	0	0	0	0	0	0	0
44021	Nutrition Programme 11	102,228	0	0	102,228	0	102,228	4,097	4,097	98,131	0
4402100	Nutrition Programme 11	102,228	0	0	102,228	0	102,228	4,097	4,097	98,131	0

MR. T. THOMAS
HEAD OF BUDGET AGENCY

AGENCY 48 - MINISTRY OF LABOUR, HUMAN SERVICES & SOCIAL SECURITY
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

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
TOTAL APPROPRIATION EXPENDITURE		148,616	0	0	148,616	15,581	164,197	154,958	150,895	13,302	4,063
12068	Buildings	62,400	0	0	62,400	15,581	77,981	77,981	75,983	1,998	1,998
1206800	Buildings	62,400	0	0	62,400	15,581	77,981	77,981	75,983	1,998	1,998
24028	Land Transport	12,500	0	0	12,500	0	12,500	12,500	12,060	440	440
2402800	Land Transport	12,500	0	0	12,500	0	12,500	12,500	12,060	440	440
25060	Office Equipment	26,655	0	0	26,655	0	26,655	26,655	25,268	1,387	1,387
2506000	Office Equipment	26,655	0	0	26,655	0	26,655	26,655	25,268	1,387	1,387
25061	Equipment	15,300	0	0	15,300	0	15,300	14,500	14,406	894	94
2506100	Equipment	15,300	0	0	15,300	0	15,300	14,500	14,406	894	94
44019	Institutional Strengthening	31,761	0	0	31,761	0	31,761	23,322	23,178	8,583	144
4401900	Institutional Strengthening	31,761	0	0	31,761	0	31,761	23,322	23,178	8,583	144

MRS.L. BAIRD
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		2,390,637	0	41,592	2,432,229	34,788	2,467,017	2,255,685	2,217,932	249,085	37,753
12006	Buildings - Prisons	212,000	0	0	212,000	0	212,000	206,208	205,471	6,529	737
1200600	Buildings - Prisons	212,000	0	0	212,000	0	212,000	206,208	205,471	6,529	737
12007	Police Stations & Buildings	254,000	0	0	254,000	0	254,000	238,050	206,146	47,854	31,904
1200700	Police Stations & Buildings	254,000	0	0	254,000	0	254,000	238,050	206,146	47,854	31,904
12008	Fire Ambulances & Stations	92,064	0	0	92,064	0	92,064	92,064	88,107	3,957	3,957
1200800	Fire Ambulances & Stations	92,064	0	0	92,064	0	92,064	92,064	88,107	3,957	3,957
12009	Buildings - Home Affairs	0	0	0	0	0	0	0	0	0	0
1200900	Buildings - Home Affairs	0	0	0	0	0	0	0	0	0	0
12140	Citizen Security Programme II	120,000	0	0	120,000	0	120,000	38	38	119,962	0
1214000	Citizen Security Programme II	120,000	0	0	120,000	0	120,000	38	38	119,962	0
12085	Citizen Security	380,043	0	41,592	421,635	18,488	440,123	440,123	440,076	47	47
1208500	Citizen Security	380,043	0	41,592	421,635	18,488	440,123	440,123	440,076	47	47
17002	General Registrar's Office	6,000	0	0	6,000	0	6,000	5,998	5,998	2	0
1700200	General Registrar's Office	6,000	0	0	6,000	0	6,000	5,998	5,998	2	0
24004	Land & Water Transport - Police	220,000	0	0	220,000	0	220,000	219,981	219,981	19	0
2400400	Land & Water Transport - Police	220,000	0	0	220,000	0	220,000	219,981	219,981	19	0
24005	Land Transport - Home Affairs	12,000	0	0	12,000	0	12,000	11,996	11,996	4	0
2400500	Land Transport - Home Affairs	12,000	0	0	12,000	0	12,000	11,996	11,996	4	0
24006	Land & Water Transport - Fire	256,800	0	0	256,800	0	256,800	256,800	256,700	100	100
2400600	Land & Water Transport - Fire	256,800	0	0	256,800	0	256,800	256,800	256,700	100	100
24007	Land & Water Transport - Prisons	39,000	0	0	39,000	0	39,000	39,000	39,000	0	0
2400700	Land & Water Transport - Prisons	39,000	0	0	39,000	0	39,000	39,000	39,000	0	0
25012	Equipment & Furniture - Police	29,000	0	0	29,000	0	29,000	29,000	28,974	26	26
2501200	Equipment & Furniture - Police	29,000	0	0	29,000	0	29,000	29,000	28,974	26	26
26001	Equipment - Police	218,000	0	0	218,000	16,300	234,300	234,300	234,300	0	0
2600100	Equipment - Police	218,000	0	0	218,000	16,300	234,300	234,300	234,300	0	0
26002	Communication Equipment - Fire	7,000	0	0	7,000	0	7,000	6,998	6,998	2	0
2600200	Communication Equipment - Fire	7,000	0	0	7,000	0	7,000	6,998	6,998	2	0

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
26003	Tools & Equipment - Fire	35,500	0	0	35,500	0	35,500	35,493	35,487	13	6
2600300	Tools & Equipment - Fire	35,500	0	0	35,500	0	35,500	35,493	35,487	13	6
26004	Other Equipment - Prisons	40,000	0	0	40,000	0	40,000	39,960	39,951	49	9
2600400	Other Equipment - Prisons	40,000	0	0	40,000	0	40,000	39,960	39,951	49	9
26005	Agricultural Equipment - Prisons	2,200	0	0	2,200	0	2,200	2,199	2,198	2	1
2600500	Agricultural Equipment - Prisons	2,200	0	0	2,200	0	2,200	2,199	2,198	2	1
26006	Equipment (Home Affairs)	0	0	0	0	0	0	0	0	0	0
2600600	Equipment (Home Affairs)	0	0	0	0	0	0	0	0	0	0
26007	Office Equip. & Furniture - Fire	19,000	0	0	19,000	0	19,000	19,000	19,000	0	0
2600700	Office Equip. & Furniture - Fire	19,000	0	0	19,000	0	19,000	19,000	19,000	0	0
26008	Office Equipment & Furniture	13,300	0	0	13,300	0	13,300	13,283	12,856	444	427
2600800	Office Equipment & Furniture	13,300	0	0	13,300	0	13,300	13,283	12,856	444	427
26009	Police Complaints Authority	930	0	0	930	0	930	930	930	0	0
2600900	Police Complaints Authority	930	0	0	930	0	930	930	930	0	0
26042	Community Policing Group	413,000	0	0	413,000	0	413,000	352,388	352,387	60,613	1
2604200	Community Policing Group	413,000	0	0	413,000	0	413,000	352,388	352,387	60,613	1
26050	Tools & Equipment - Prisons	4,800	0	0	4,800	0	4,800	4,800	4,799	1	1
2605000	Tools & Equipment - Prisons	4,800	0	0	4,800	0	4,800	4,800	4,799	1	1
26057	Customs Anti Narcotics Unit	16,000	0	0	16,000	0	16,000	7,076	6,539	9,461	537
2605700	Customs Anti Narcotics Unit	16,000	0	0	16,000	0	16,000	7,076	6,539	9,461	537

MS.A. JOHNSON
HEAD OF BUDGET AGENCY

**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		11,300	0	0	11,300	0	11,300	10,691	10,691	609	0
12013	Buildings	2,300	0	0	2,300	0	2,300	2,004	2,004	296	0
1201300	Buildings	2,300	0	0	2,300	0	2,300	2,004	2,004	296	0
12015	Buildings	0	0	0	0	0	0	0	0	0	0
1201500	Buildings	0	0	0	0	0	0	0	0	0	0
15003	Equipment	0	0	0	0	0	0	0	0	0	0
1500300	Equipment	0	0	0	0	0	0	0	0	0	0
15011	Justice Improvement Programme	0	0	0	0	0	0	0	0	0	0
1501100	Justice Improvement Programme	0	0	0	0	0	0	0	0	0	0
24011	Land and Water Transport	5,000	0	0	5,000	0	5,000	4,700	4,700	300	0
2401100	Land and Water Transport	5,000	0	0	5,000	0	5,000	4,700	4,700	300	0
25015	Equipment	0	0	0	0	0	0	0	0	0	0
2501500	Equipment	0	0	0	0	0	0	0	0	0	0
25016	Furniture & Equipment	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
2501600	Furniture & Equipment	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
25017	Equipment	500	0	0	500	0	500	487	487	13	0
2501700	Equipment	500	0	0	500	0	500	487	487	13	0

MS.I. ANANDJIT
HEAD OF BUDGET AGENCY

**AGENCY 53 - GUYANA DEFENCE FORCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		653,452	0	0	653,452	0	653,452	653,452	653,357	95	95
12001	Guyana Defence Force	188,452	0	0	188,452	0	188,452	188,452	188,452	0	0
1200100	Guyana Defence Force	188,452	0	0	188,452	0	188,452	188,452	188,452	0	0
12003	Marine Development - GDF	90,000	0	0	90,000	0	90,000	90,000	89,994	6	6
1200300	Marine Development - GDF	90,000	0	0	90,000	0	90,000	90,000	89,994	6	6
24046	Air, Land & Water Transport	186,000	0	0	186,000	0	186,000	186,000	185,958	42	42
2404600	Air, Land & Water Transport	186,000	0	0	186,000	0	186,000	186,000	185,958	42	42
28001	Pure Water Supply - GDF	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
2800100	Pure Water Supply - GDF	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
28002	Agricultural Development - GDF	8,000	0	0	8,000	0	8,000	8,000	7,953	47	47
2800200	Agricultural Development - GDF	8,000	0	0	8,000	0	8,000	8,000	7,953	47	47
34005	Infrastructure - GDF	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
3400500	Infrastructure - GDF	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
51002	Equipment - GDF	81,000	0	0	81,000	0	81,000	81,000	81,000	0	0
5100200	Equipment - GDF	81,000	0	0	81,000	0	81,000	81,000	81,000	0	0
51003	National Flagship - Essequibo	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
5100300	National Flagship - Essequibo	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0

COLONEL P. ARTHUR
HEAD OF BUDGET AGENCY

**AGENCY 55 - SUPREME COURT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		216,270	0	0	216,270	0	216,270	163,237	105,260	111,010	57,977
12014	Supreme/Magistrate Court	186,785	0	0	186,785	0	186,785	133,754	75,782	111,003	57,972
1201400	Supreme/Magistrate Court	186,785	0	0	186,785	0	186,785	133,754	75,782	111,003	57,972
24039	Land and Water Transport	10,000	0	0	10,000	0	10,000	9,998	9,998	2	0
2403900	Land and Water Transport	10,000	0	0	10,000	0	10,000	9,998	9,998	2	0
25014	Furniture and Equipment	19,485	0	0	19,485	0	19,485	19,485	19,480	5	5
2501400	Furniture and Equipment	19,485	0	0	19,485	0	19,485	19,485	19,480	5	5

MR. R. MOHAMED
HEAD OF BUDGET AGENCY

**AGENCY 56 - PUBLIC PROSECUTIONS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		5,000	0	0	5,000	0	5,000	5,000	4,984	16	16
25007	Director of Public Prosecutions	5,000	0	0	5,000	0	5,000	5,000	4,984	16	16
2500700	Director of Public Prosecutions	5,000	0	0	5,000	0	5,000	5,000	4,984	16	16

MR. S. ALI-HACK
HEAD OF BUDGET AGENCY

**AGENCY 58 - PUBLIC SERVICE APPELLATE TRIBUNAL
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		3,400	0	0	3,400	0	3,400	3,400	3,322	78	78
25009	Public Service Appellate Tribunal	3,400	0	0	3,400	0	3,400	3,400	3,322	78	78
2500900	Public Service Appellate Tribunal	3,400	0	0	3,400	0	3,400	3,400	3,322	78	78

MR. A. GRANT
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/WAINI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

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
TOTAL APPROPRIATION EXPENDITURE		273,085	0	0	273,085	0	273,085	265,052	264,990	8,095	62
11002	Bridges	30,701	0	0	30,701	0	30,701	30,210	30,210	491	0
1100200	Bridges	30,701	0	0	30,701	0	30,701	30,210	30,210	491	0
12024	Buildings - Health	27,769	0	0	27,769	0	27,769	27,769	27,769	0	0
1202400	Buildings - Health	27,769	0	0	27,769	0	27,769	27,769	27,769	0	0
12026	Buildings - Education	42,339	0	0	42,339	0	42,339	42,339	42,338	1	1
1202600	Buildings - Education	42,339	0	0	42,339	0	42,339	42,339	42,338	1	1
12086	Buildings - Administration	19,762	0	0	19,762	0	19,762	19,762	19,762	0	0
1208600	Buildings - Administration	19,762	0	0	19,762	0	19,762	19,762	19,762	0	0
14004	Roads	30,378	0	0	30,378	0	30,378	30,378	30,378	0	0
1400400	Roads	30,378	0	0	30,378	0	30,378	30,378	30,378	0	0
19011	Agricultural Development	9,313	0	0	9,313	0	9,313	6,294	6,240	3,073	54
1901100	Agricultural Development	9,313	0	0	9,313	0	9,313	6,294	6,240	3,073	54
19026	Infrastructural Development	16,000	0	0	16,000	0	16,000	11,500	11,500	4,500	0
1902600	Infrastructural Development	16,000	0	0	16,000	0	16,000	11,500	11,500	4,500	0
24015	Land & Water Transport	16,600	0	0	16,600	0	16,600	16,600	16,598	2	2
2401500	Land & Water Transport	16,600	0	0	16,600	0	16,600	16,600	16,598	2	2
25025	Furniture & Equipment - Administration	1,800	0	0	1,800	0	1,800	1,800	1,799	1	1
2502500	Furniture & Equipment - Administration	1,800	0	0	1,800	0	1,800	1,800	1,799	1	1
25026	Furniture & Equipment-Education	8,000	0	0	8,000	0	8,000	7,997	7,997	3	0
2502600	Furniture & Equipment-Education	8,000	0	0	8,000	0	8,000	7,997	7,997	3	0
25027	Furniture - Staff Quarters	3,210	0	0	3,210	0	3,210	3,190	3,190	20	0
2502700	Furniture - Staff Quarters	3,210	0	0	3,210	0	3,210	3,190	3,190	20	0
26014	Power Supply	51,500	0	0	51,500	0	51,500	51,500	51,500	0	0
2601400	Power Supply	51,500	0	0	51,500	0	51,500	51,500	51,500	0	0
25028	Furniture & Equipment-Health	15,713	0	0	15,713	0	15,713	15,713	15,709	4	4
2502800	Furniture & Equipment-Health	15,713	0	0	15,713	0	15,713	15,713	15,709	4	4

MR. L. WILBURG
HEAD OF BUDGET AGENCY

**AGENCY 72 – REGION 2: POMEROON/SUPENAAM
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		403,411	0	0	403,411	0	403,411	403,394	403,384	27	10
11003	Bridges	40,000	0	0	40,000	0	40,000	39,998	39,997	3	1
1100300	Bridges	40,000	0	0	40,000	0	40,000	39,998	39,997	3	1
12024	Buildings - Health	42,000	0	0	42,000	0	42,000	42,000	42,000	0	0
1202400	Buildings - Health	42,000	0	0	42,000	0	42,000	42,000	42,000	0	0
12028	Buildings - Education	34,800	0	0	34,800	0	34,800	34,799	34,799	1	0
1202800	Buildings - Education	34,800	0	0	34,800	0	34,800	34,799	34,799	1	0
12086	Buildings - Administration	4,000	0	0	4,000	0	4,000	4,000	3,999	1	1
1208600	Buildings - Administration	4,000	0	0	4,000	0	4,000	4,000	3,999	1	1
13007	Misc. Drainage & Irrigation Works	139,000	0	0	139,000	0	139,000	139,000	139,000	0	0
1300700	Misc. Drainage & Irrigation Works	139,000	0	0	139,000	0	139,000	139,000	139,000	0	0
14005	Roads	58,000	0	0	58,000	0	58,000	58,000	58,000	0	0
1400500	Roads	58,000	0	0	58,000	0	58,000	58,000	58,000	0	0
19012	Land Development	20,000	0	0	20,000	0	20,000	19,988	19,988	12	0
1901200	Land Development	20,000	0	0	20,000	0	20,000	19,988	19,988	12	0
24016	Land & Water Transport	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
2401600	Land & Water Transport	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
25029	Furniture & Equipment - Education	13,705	0	0	13,705	0	13,705	13,705	13,700	5	5
2502900	Furniture & Equipment - Education	13,705	0	0	13,705	0	13,705	13,705	13,700	5	5
25030	Furniture & Equipment - Administration	2,100	0	0	2,100	0	2,100	2,098	2,097	3	1
2503000	Furniture & Equipment - Administration	2,100	0	0	2,100	0	2,100	2,098	2,097	3	1
26016	Furniture & Equipment - Health	17,806	0	0	17,806	0	17,806	17,806	17,805	1	1
2601600	Furniture & Equipment - Health	17,806	0	0	17,806	0	17,806	17,806	17,805	1	1
44008	Other Equipment	14,000	0	0	14,000	0	14,000	14,000	13,999	1	1
4400800	Other Equipment	14,000	0	0	14,000	0	14,000	14,000	13,999	1	1

MR. R. HOPKINSON
HEAD OF BUDGET AGENCY

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

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
TOTAL APPROPRIATION EXPENDITURE		326,715	0	0	326,715	0	326,715	326,704	326,701	14	3
11004	Bridges	29,000	0	0	29,000	0	29,000	28,989	28,989	11	0
1100400	Bridges	29,000	0	0	29,000	0	29,000	28,989	28,989	11	0
12030	Buildings - Education	61,000	0	0	61,000	0	61,000	61,000	61,000	0	0
1203000	Buildings - Education	61,000	0	0	61,000	0	61,000	61,000	61,000	0	0
12031	Buildings - Health	45,500	0	0	45,500	0	45,500	45,500	45,500	0	0
1203100	Buildings - Health	45,500	0	0	45,500	0	45,500	45,500	45,500	0	0
12087	Buildings - Administration	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
1208700	Buildings - Administration	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
13008	Agricultural Development - D & I	59,300	0	0	59,300	0	59,300	59,300	59,300	0	0
1300800	Agricultural Development - D & I	59,300	0	0	59,300	0	59,300	59,300	59,300	0	0
14006	Roads	47,500	0	0	47,500	0	47,500	47,500	47,499	1	1
1400600	Roads	47,500	0	0	47,500	0	47,500	47,500	47,499	1	1
19013	Land Development	20,000	0	0	20,000	0	20,000	20,000	19,999	1	1
1901300	Land Development	20,000	0	0	20,000	0	20,000	20,000	19,999	1	1
19025	Infrastructure Development	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
1902500	Infrastructure Development	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
24017	Land and Water Transport	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
2401700	Land and Water Transport	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
25031	Equipment - Health	25,710	0	0	25,710	0	25,710	25,710	25,710	0	0
2503100	Equipment - Health	25,710	0	0	25,710	0	25,710	25,710	25,710	0	0
25032	Furniture & Equipment - Administration	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
2503200	Furniture & Equipment - Administration	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
25033	Furniture & Equipment - Education	14,605	0	0	14,605	0	14,605	14,605	14,604	1	1
2503300	Furniture & Equipment - Education	14,605	0	0	14,605	0	14,605	14,605	14,604	1	1

MR. K. WARD
HEAD OF BUDGET AGENCY (ag)

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

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
TOTAL APPROPRIATION EXPENDITURE		228,710	0	0	228,710	0	228,710	228,533	228,533	177	0
11005	Bridges	24,500	0	0	24,500	0	24,500	24,478	24,478	22	0
1100500	Bridges	24,500	0	0	24,500	0	24,500	24,478	24,478	22	0
12033	Buildings - Education	55,000	0	0	55,000	0	55,000	54,884	54,884	116	0
1203300	Buildings - Education	55,000	0	0	55,000	0	55,000	54,884	54,884	116	0
12035	Buildings - Health	19,400	0	0	19,400	0	19,400	19,382	19,382	18	0
1203500	Buildings - Health	19,400	0	0	19,400	0	19,400	19,382	19,382	18	0
12088	Buildings - Administration	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
1208800	Buildings - Administration	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
14007	Roads	39,000	0	0	39,000	0	39,000	39,000	39,000	0	0
1400700	Roads	39,000	0	0	39,000	0	39,000	39,000	39,000	0	0
17012	Agricultural Development	38,450	0	0	38,450	0	38,450	38,448	38,448	2	0
1701200	Agricultural Development	38,450	0	0	38,450	0	38,450	38,448	38,448	2	0
24047	Land & Water Transport - Health	11,800	0	0	11,800	0	11,800	11,799	11,799	1	0
2404700	Land & Water Transport - Health	11,800	0	0	11,800	0	11,800	11,799	11,799	1	0
25034	Furniture & Equipment - Education	18,038	0	0	18,038	0	18,038	18,037	18,037	1	0
2503400	Furniture & Equipment - Education	18,038	0	0	18,038	0	18,038	18,037	18,037	1	0
25037	Furniture & Equipment - Health	6,975	0	0	6,975	0	6,975	6,972	6,972	3	0
2503700	Furniture & Equipment - Health	6,975	0	0	6,975	0	6,975	6,972	6,972	3	0
25068	Furniture and Equipment - Administration	4,805	0	0	4,805	0	4,805	4,802	4,802	3	0
2606800	Furniture and Equipment - Administration	4,805	0	0	4,805	0	4,805	4,802	4,802	3	0
25069	Equipment - Health	5,542	0	0	5,542	0	5,542	5,531	5,531	11	0
2506900	Equipment - Health	5,542	0	0	5,542	0	5,542	5,531	5,531	11	0
26063	Power Supply	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
2606300	Power Supply	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0

MS. A. HINDS
HEAD OF BUDGET AGENCY (ag)

AGENCY 75 - REGION 5: MAHAICA/BERBICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

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
TOTAL APPROPRIATION EXPENDITURE		318,630	0	0	318,630	0	318,630	318,561	318,542	88	19
11006	Bridges	6,000	0	0	6,000	0	6,000	5,982	5,982	18	0
1100600	Bridges	6,000	0	0	6,000	0	6,000	5,982	5,982	18	0
12036	Buildings - Education	53,623	0	0	53,623	0	53,623	53,619	53,619	4	0
1203600	Buildings - Education	53,623	0	0	53,623	0	53,623	53,619	53,619	4	0
12037	Buildings- Health	27,500	0	0	27,500	0	27,500	27,497	27,491	9	6
1203700	Buildings- Health	27,500	0	0	27,500	0	27,500	27,497	27,491	9	6
12089	Buildings - Administration	6,000	0	0	6,000	0	6,000	5,993	5,988	12	5
1208900	Buildings - Administration	6,000	0	0	6,000	0	6,000	5,993	5,988	12	5
13009	Drainage & Irrigation	82,500	0	0	82,500	0	82,500	82,500	82,500	0	0
1300900	Drainage & Irrigation	82,500	0	0	82,500	0	82,500	82,500	82,500	0	0
14008	Roads	55,000	0	0	55,000	0	55,000	55,000	54,999	1	1
1400800	Roads	55,000	0	0	55,000	0	55,000	55,000	54,999	1	1
17013	Land Development	16,000	0	0	16,000	0	16,000	15,965	15,964	36	1
1701300	Land Development	16,000	0	0	16,000	0	16,000	15,965	15,964	36	1
19027	Infrastructure Development	14,000	0	0	14,000	0	14,000	14,000	13,999	1	1
1902700	Infrastructure Development	14,000	0	0	14,000	0	14,000	14,000	13,999	1	1
24019	Land & Water Transport	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
2401900	Land & Water Transport	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
25038	Furniture - Education	14,485	0	0	14,485	0	14,485	14,485	14,485	0	0
2503800	Furniture - Education	14,485	0	0	14,485	0	14,485	14,885	14,485	0	0
25039	Office Furniture & Equipment	2,330	0	0	2,330	0	2,330	2,330	2,328	2	2
2503900	Office Furniture & Equipment	2,330	0	0	2,330	0	2,330	2,330	2,328	2	2
25040	Furniture & Equipment - Health	21,192	0	0	21,192	0	21,192	21,190	21,187	5	3
2504000	Furniture & Equipment - Health	21,192	0	0	21,192	0	21,192	21,190	21,187	5	3
26051	Other Equipment	0	0	0	0	0	0	0	0	0	0
2605100	Other Equipment	0	0	0	0	0	0	0	0	0	0

MR. R. EDINBORO
HEAD OF BUDGET AGENCY

**AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		425,356	0	0	425,356	0	425,356	425,355	425,355	1	0
11007	Bridges	32,700	0	0	32,700	0	32,700	32,700	32,700	0	0
1100700	Bridges	32,700	0	0	32,700	0	32,700	32,700	32,700	0	0
12039	Buildings - Education	45,500	0	0	45,500	0	45,500	45,500	45,500	0	0
1203900	Buildings - Education	45,500	0	0	45,500	0	45,500	45,500	45,500	0	0
12040	Buildings - Health	37,500	0	0	37,500	0	37,500	37,500	37,500	0	0
1204000	Buildings - Health	37,500	0	0	37,500	0	37,500	37,500	37,500	0	0
12081	Buildings - Administration	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
1208100	Buildings - Administration	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
13010	Drainage & Irrigation	127,500	0	0	127,500	0	127,500	127,500	127,500	0	0
1301000	Drainage & Irrigation	127,500	0	0	127,500	0	127,500	127,500	127,500	0	0
14010	Roads	72,000	0	0	72,000	0	72,000	72,000	72,000	0	0
1401000	Roads	72,000	0	0	72,000	0	72,000	72,000	72,000	0	0
19014	Land Development	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
1901400	Land Development	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
24020	Land Transport	20,500	0	0	20,500	0	20,500	20,500	20,500	0	0
2402000	Land Transport	20,500	0	0	20,500	0	20,500	20,500	20,500	0	0
25041	Furniture & Equipment - Education	19,429	0	0	19,429	0	19,429	19,428	19,428	1	0
2504100	Furniture & Equipment - Education	19,429	0	0	19,429	0	19,429	19,428	19,428	1	0
25042	Furniture & Equipment - Administration	1,892	0	0	1,892	0	1,892	1,892	1,892	0	0
2504200	Furniture & Equipment - Administration	1,892	0	0	1,892	0	1,892	1,892	1,892	0	0
25043	Furniture & Equipment - Health	39,335	0	0	39,335	0	39,335	39,335	39,335	0	0
2504300	Furniture & Equipment - Health	39,335	0	0	39,335	0	39,335	39,335	39,335	0	0

DR. V. RAMAYYA
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

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
TOTAL APPROPRIATION EXPENDITURE		150,865	0	0	150,865	0	150,865	150,865	150,844	21	21
12041	Buildings - Education	43,500	0	0	43,500	0	43,500	43,500	43,500	0	0
1204100	Buildings - Education	43,500	0	0	43,500	0	43,500	43,500	43,500	0	0
12042	Buildings - Health	27,500	0	0	27,500	0	27,500	27,500	27,497	3	3
1204200	Buildings - Health	27,500	0	0	27,500	0	27,500	27,500	27,497	3	3
12043	Buildings - Administration	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
1204300	Buildings - Administration	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
14011	Roads	22,100	0	0	22,100	0	22,100	22,100	22,100	0	0
1401100	Roads	22,100	0	0	22,100	0	22,100	22,100	22,100	0	0
14021	Bridges	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
1402100	Bridges	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
15009	Sea & River Defence	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
1500900	Sea & River Defence	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
24021	Land and Water Transport	17,850	0	0	17,850	0	17,850	17,850	17,848	2	2
2402100	Land & Water Transport	17,850	0	0	17,850	0	17,850	17,850	17,848	2	2
25044	Furniture & Equipment - Education	10,470	0	0	10,470	0	10,470	10,470	10,470	0	0
2504400	Furniture & Equip - Education	10,470	0	0	10,470	0	10,470	10,470	10,470	0	0
25076	Furniture & Equipment - Staff Quarters	2,000	0	0	2,000	0	2,000	2,000	1,992	8	8
2507600	Furniture & Equipment - Staff Quarters	2,000	0	0	2,000	0	2,000	2,000	1,992	8	8
26018	Furniture & Equipment - Health	9,645	0	0	9,645	0	9,645	9,645	9,643	2	2
2601800	Furniture & Equipment - Health	9,645	0	0	9,645	0	9,645	9,645	9,643	2	2
26019	Furniture & Equipment - Administration	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
2601900	Furniture & Equipment - Administration	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
26020	Power Extension	0	0	0	0	0	0	0	0	0	0
2602000	Power Extension	0	0	0	0	0	0	0	0	0	0
28006	Water Supply	0	0	0	0	0	0	0	0	0	0
2800600	Water Supply	0	0	0	0	0	0	0	0	0	0
28013	Other Equipment	1,800	0	0	1,800	0	1,800	1,800	1,794	6	6
2801300	Other Equipment	1,800	0	0	1,800	0	1,800	1,800	1,794	6	6

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

**AGENCY 78 - REGION 8: POTARO/SIPARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		165,949	0	0	165,949	0	165,949	165,949	165,801	148	148
11008	Bridges	18,000	0	0	18,000	0	18,000	18,000	17,941	59	59
1100800	Bridges	18,000	0	0	18,000	0	18,000	18,000	17,941	59	59
12044	Buildings - Education	45,994	0	0	45,994	0	45,994	45,994	45,993	1	1
1204400	Buildings - Education	45,994	0	0	45,994	0	45,994	45,994	45,993	1	1
12046	Buildings- Health	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
1204600	Buildings - Health	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
12090	Buildings - Administration	8,000	0	0	8,000	0	8,000	8,000	7,997	3	3
1209000	Buildings - Administration	8,000	0	0	8,000	0	8,000	8,000	7,997	3	3
12091	Furniture & Equipment - Staff Quarters	2,920	0	0	2,920	0	2,920	2,920	2,907	13	13
1209100	Furniture & Equipment - Staff Quarters	2,920	0	0	2,920	0	2,920	2,920	2,907	13	13
14012	Roads	26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
1401200	Roads	26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
24022	Land & Water Transport	6,900	0	0	6,900	0	6,900	6,900	6,846	54	54
2402200	Land & Water Transport	6,900	0	0	6,900	0	6,900	6,900	6,846	54	54
25045	Furniture & Equipment - Education	18,328	0	0	18,328	0	18,328	18,328	18,316	12	12
2504500	Furniture & Equipment - Education	18,328	0	0	18,328	0	18,328	18,328	18,316	12	12
25047	Furniture & Equipment - Administration	2,000	0	0	2,000	0	2,000	2,000	1,996	4	4
2504700	Furniture & Equipment - Administration	2,000	0	0	2,000	0	2,000	2,000	1,996	4	4
25048	Furniture & Equipment - Health	14,807	0	0	14,807	0	14,807	14,807	14,806	1	1
2504800	Furniture & Equipment - Health	14,807	0	0	14,807	0	14,807	14,807	14,806	1	1
25077	Furniture and Equipment	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
2507700	Furniture and Equipment	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1

MR. R. DOWNES
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

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
TOTAL APPROPRIATION EXPENDITURE		307,358	0	0	307,358	0	307,358	307,327	306,117	1,241	1,210
11009	Bridges	36,000	0	0	36,000	0	36,000	36,000	35,596	404	404
1100900	Bridges	36,000	0	0	36,000	0	36,000	36,000	35,596	404	404
12047	Buildings - Education	62,000	0	0	62,000	0	62,000	62,000	62,000	0	0
1204700	Buildings - Education	62,000	0	0	62,000	0	62,000	62,000	62,000	0	0
12048	Buildings- Health	23,500	0	0	23,500	0	23,500	23,500	23,383	117	117
1204800	Buildings - Health	23,500	0	0	23,500	0	23,500	23,500	23,383	117	117
12049	Buildings - Administration	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
1204900	Buildings - Administration	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
14013	Roads	65,000	0	0	65,000	0	65,000	65,000	64,318	682	682
1401300	Roads	65,000	0	0	65,000	0	65,000	65,000	64,318	682	682
17014	Agricultural Development	18,454	0	0	18,454	0	18,454	18,453	18,450	4	3
1701400	Agricultural Development	18,454	0	0	18,454	0	18,454	18,453	18,450	4	3
19023	Infrastructure Development	27,500	0	0	27,500	0	27,500	27,500	27,500	0	0
1902300	Infrastructure Development	27,500	0	0	27,500	0	27,500	27,500	27,500	0	0
24023	Land Transport	12,100	0	0	12,100	0	12,100	12,093	12,093	7	0
2402300	Land Transport	12,100	0	0	12,100	0	12,100	12,093	12,093	7	0
24024	Water Transport	2,100	0	0	2,100	0	2,100	2,080	2,080	20	0
2402400	Water Transport	2,100	0	0	2,100	0	2,100	2,080	2,080	20	0
25049	Furniture - Staff Quarters	1,272	0	0	1,272	0	1,272	1,272	1,272	0	0
2504900	Furniture - Staff Quarters	1,272	0	0	1,272	0	1,272	1,272	1,272	0	0
25051	Furniture & Equipment - Administration	1,495	0	0	1,495	0	1,495	1,492	1,492	3	0
2505100	Furniture & Equipment - Administration	1,495	0	0	1,495	0	1,495	1,492	1,492	3	0
25052	Furniture & Equipment - Education	15,212	0	0	15,212	0	15,212	15,212	15,211	1	1
2505200	Furniture & Equipment - Education	15,212	0	0	15,212	0	15,212	15,212	15,211	1	1
25053	Furniture & Equipment - Health	12,625	0	0	12,625	0	12,625	12,625	12,623	2	2
2505300	Furniture & Equipment - Health	12,625	0	0	12,625	0	12,625	12,625	12,623	2	2
26022	Power Extension	6,000	0	0	6,000	0	6,000	6,000	5,999	1	1
2602200	Power Extension	6,000	0	0	6,000	0	6,000	6,000	5,999	1	1
28004	Water Supply	19,100	0	0	19,100	0	19,100	19,100	19,100	0	0
2800400	Water Supply	19,100	0	0	19,100	0	19,100	19,100	19,100	0	0

MR. C. PARKER
HEAD OF BUDGET AGENCY

**AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

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
TOTAL APPROPRIATION EXPENDITURE		276,168	0	0	276,168	0	276,168	276,126	275,388	780	738
11010	Bridges	26,441	0	0	26,441	0	26,441	26,441	26,441	0	0
1101000	Bridges	26,441	0	0	26,441	0	26,441	26,441	26,441	0	0
12051	Buildings - Administration	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
1205100	Buildings - Administration	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
12052	Buildings - Education	51,711	0	0	51,711	0	51,711	51,711	51,326	385	385
1205200	Buildings - Education	51,711	0	0	51,711	0	51,711	51,711	51,326	385	385
12053	Buildings- Health	28,000	0	0	28,000	0	28,000	28,000	27,850	150	150
1205300	Buildings - Health	28,000	0	0	28,000	0	28,000	28,000	27,850	150	150
14014	Roads	60,775	0	0	60,775	0	60,775	60,745	60,725	50	20
1401400	Roads	60,775	0	0	60,775	0	60,775	60,745	60,725	50	20
19017	Infrastructure Development	42,900	0	0	42,900	0	42,900	42,900	42,900	0	0
1901700	Infrastructure Development	42,900	0	0	42,900	0	42,900	42,900	42,900	0	0
19022	Agriculture Development	10,000	0	0	10,000	0	10,000	10,000	9,819	181	181
1902200	Agriculture Development	10,000	0	0	10,000	0	10,000	10,000	9,819	181	181
24035	Land & Water Transport - Health	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
2403500	Land & Water Transport - Health	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
24043	Land & Water Transport - Education	0	0	0	0	0	0	0	0	0	0
2404300	Land & Water Transport - Education	0	0	0	0	0	0	0	0	0	0
24048	Land & Water Transport - Work	0	0	0	0	0	0	0	0	0	0
2404800	Land & Water Transport - Work	0	0	0	0	0	0	0	0	0	0
25054	Furniture & Equipment - Education	12,481	0	0	12,481	0	12,481	12,477	12,475	6	2
2505400	Furniture & Equipment - Education	12,481	0	0	12,481	0	12,481	12,477	12,475	6	2
25055	Equipment - Administration	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
2505500	Equipment - Administration	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
25056	Furniture & Equipment - Health	16,000	0	0	16,000	0	16,000	15,996	15,996	4	0
2505600	Furniture & Equipment - Health	16,000	0	0	16,000	0	16,000	15,996	15,996	4	0
26025	Power Supply	5,360	0	0	5,360	0	5,360	5,356	5,356	4	0
2602500	Power Supply	5,360	0	0	5,360	0	5,360	5,356	5,356	4	0

MR. G. CLARKE
HEAD OF BUDGET AGENCY

**AUDIT OFFICE OF GUYANA
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

			2014			2013	
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	16,500	24,202	24,202	7,702	17,287
			<u>16,500</u>	<u>24,202</u>	<u>24,202</u>	<u>7,702</u>	<u>17,287</u>

MR. L. RAMKOOMAR
HEAD OF BUDGET AGENCY

**PARLIAMENT OFFICE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

			2014			2013	
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$000	\$000	\$000	\$000	\$000
530	Fees and Fines						
	5324	Parliament- Sale of Official Publications	1,200	1,777	1,777	577	1,118
			<u>1,200</u>	<u>1,777</u>	<u>1,777</u>	<u>577</u>	<u>1,118</u>

MR. S. ISAACS
HEAD OF BUDGET AGENCY

**SUPREME COURT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Reporting Object Group	Line Item	Description	2014			2013	
			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	172,000	138,325	138,325	(33,675)	158,925
	5327	Supreme Court- State Costs Recovered	5,800	5,311	5,311	(489)	5,514
			177,800	143,636	143,636	(34,164)	164,439

MR. R. MOHAMED
HEAD OF BUDGET AGENCY

**ATTORNEY GENERAL
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

			2014			2013	
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$000	\$000	\$000	\$000	\$000
530		Fees and Fines					
	5328	Attorney General- Sale of Law Books	10,250	18,747	18,747	8,497	8,249
			<u>10,250</u>	<u>18,747</u>	<u>18,747</u>	<u>8,497</u>	<u>8,249</u>

MS. I. ANANDJIT
HEAD OF BUDGET AGENCY

**OFFICIAL RECEIVER
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

			2014			2013	
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$000	\$000	\$000	\$000	\$000
530	Fees and Fines						
	5329	Official Receiver- Public Trustee	6,030	1,612	1,612	(4,418)	6,343
			<u>6,030</u>	<u>1,612</u>	<u>1,612</u>	<u>(4,418)</u>	<u>6,343</u>

MS. I. ANANDJIT
HEAD OF BUDGET AGENCY

**DEEDS REGISTRY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Reporting Object Group	Line Item	Description	2014			2013	
			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	0	0	0	0	12,740
	5214	Powers of Attorney	5,620	5,692	5,692	72	5,398
	5216	Deed Poll	0	16	16	16	454
525		Other Tax Revenues					
	5271	Duties on Transports and Mortgages	0	0	0	0	484,679
530		Fees and Fines					
	5330	Deeds Registry- Affidavit Fees	0	0	0	0	0
	5331	Deeds Registry- Land Registration	0	0	0	0	0
	5332	Deeds Registry- Other	0	0	0	0	282,708
			5,620	5,708	5,708	88	785,979

MS. I. ANANDJIT
HEAD OF BUDGET AGENCY

**MINISTRY OF FOREIGN AFFAIRS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

2014

2013

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	15,800	11,012	11,012	(4,788)	15,534
	5334	Foreign Affairs- Citizen Registration	50	178	178	128	37
	5335	Foreign Affairs- Registration of Births	1,480	1,789	1,789	309	1,473
	5336	Foreign Affairs- Other	4,100	4,723	4,723	623	3,968
	5337	Foreign Affairs- Affidavit Fees	3,200	2,743	2,743	(457)	6,010
			24,630	20,445	20,445	(4,185)	27,022

MS. A. WADDELL
HEAD OF BUDGET AGENCY

**MINISTRY OF HOME AFFAIRS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

			2014			2013	
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	21,130	21,782	21,782	652	20,149
530	Fee and Fines						
	5338	Home Affairs - Police	715,000	645,107	645,107	(69,893)	698,034
	5339	Home Affairs- Prisons	0	0	0	0	0
	5340	Home Affairs - Fire Protection	380	359	359	(21)	360
	5341	Home Affairs- Citizen Registration Fees	12	1640	1640	1,628	1,235
	5342	Home Affairs- Registration of Births	8,500	46,730	46,730	38,230	7,569
	5343	Home Affairs- Registration of Premises	0	1	1	1	0
560	Miscellaneous						
	5614	Prisons	1,300	311	311	(989)	892
			746,322	715,930	715,930	(30,392)	728,239

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**MINISTRY OF AGRICULTURE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Reporting Object Group	Line Item	Description	2014			2013	
			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	29,500	31,697	31,697	2,197	28,686
	5312	Agriculture - Other Agriculture	710	908	908	198	700
			30,210	32,605	32,605	2,395	29,386

MR. G. JERVIS
HEAD OF BUDGET AGENCY

**MINISTRY OF HEALTH
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

			2014			2013	
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$000	\$000	\$000	\$000	\$000
530	Fees and Fines						
	5318	Health- Pharmacy and Poison Boards	3,800	5,294	5,294	1,494	3,787
	5319	Health- National Blood and Transfusion Service	5,800	3,755	3,755	(2,045)	5,689
	5320	Health- Hospital and Dispensaries	0	0	0	0	0
	5321	Health- Labortaries	0	0	0	0	1
	5322	Health- Other	2,200	2,112	2,112	(88)	2,182
	5323	Health- Mahaica Farm	28	0	0	(28)	0
			11,828	11,161	11,161	(667)	11,659

MR. T. THOMAS
HEAD OF BUDGET AGENCY

**MINISTRY OF EDUCATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Reportin g Object Group	Line Item	Description	2014			2013	
			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	6,600	8140	8,140	1,540	6,448
	5317	Education- (Other)	550	483	483	(67)	501
			<u>7,150</u>	<u>8,623</u>	<u>8,623</u>	<u>1,473</u>	<u>6,949</u>

MS. D. NEDD
HEAD OF BUDGET AGENCY

MINISTRY OF FINANCE
STATEMENT OF RECEIPTS AND DISBURSEMENTS- CURRENT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Reporting Object Group	Line Item	Description	2014			2013	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$000	\$000	\$000	\$000	\$000
520		Stamp Duties					
	5212	Cheques	1,900	1,985	1,985	85	2,032
	5217	Revenue Stamps	562,000	588,917	588,917	26,917	404,496
	5219	Miscellaneous Bonds	0	0	0	0	65
525		Other Tax Revenue					
		Agriculture Industry					
	5262	Rice Levy (a)	0	0	0	0	0
		Duties					
	5272	Auction Duty	0	0	0	0	0
541		Interest					
	5419	Other Loans and Advances	2,300	2,399	2,399	99	2,215
	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	210,000	200,000	200,000	(10,000)	1,000,000
	5562	Dividends from Equity Holdings	0	0	0	0	720,000
	5564	Bank Of Guyana Profits	5,040,000	5,091,516	5,091,516	51,516	4,040,483
560		Miscellaneous					
	5616	Sundries	7,010,065	1,665,677	1,665,677	(5,344,388)	904,812
	5617	Pensions Contributions of Seconded Officers	0	269	269	269	307
	5619	Pensions Contributors of Legislators	15,500	16,209	16,209	709	15,144
	5621	Lottery Receipts	69,000	0	0	(69,000)	0
	5622	Guyana R.E.D.D Investment Fund	18,563,181	1,014,445	1,014,445	(17,548,736)	833,274
			31,473,946	8,581,417	8,581,417	(22,892,529)	7,922,828

MS. L. BOUYEA
HEAD OF BUDGET AGENCY (ag)

GUYANA REVENUE AUTHORITY - CUSTOMS AND TRADE ADMINISTRATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

Reporting Object Group	Line Item	Description	2014		2013		
			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	12,358,986	12,166,540	12,166,540	(192,446)	11,865,701
	5021	Export Duties	14,100	13,861	13,861	(239)	14,076
	5031	Stamp Duties	23,500	21,152	21,152	(2,348)	22,900
		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	1,080,000	1,033,347	1,033,347	(46,653)	1,071,651
	5079	Miscellaneous and Other Taxes	95,000	87,812	87,812	(7,188)	83,787
		Customs Fees, Fines and Licenses					
	5081	Overtime Fees	56,000	61,689	61,689	5,689	54,045
	5082	Departmental Fines	32,200	41,692	41,692	9,492	31,375
	5083	Warehouse Rent and Charges	22,000	16,337	16,337	(5,663)	20,520
	5084	Liquor Licence	12,600	12,367	12,367	(233)	11,794
			13,694,386	13,454,797	13,454,797	(239,589)	13,175,849

MR. K. SATTAUR
HEAD OF BUDGET AGENCY

**GUYANA REVENUE AUTHORITY - INTERNAL REVENUE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Reporting Object Group	Line Item	Description	2014			2013	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$000	\$000	\$000	\$000	\$000
510		Internal Revenue					
		Personal Income Tax					
	5111	Pay As You Earn	16,020,000	17,447,226	17,447,226	1,427,226	14,815,535
	5112	Income Tax on Self-Employed	4,047,328	3,489,503	3,489,503	(557,825)	3,307,352
	5113	Premium	195,000	218,731	218,731	23,731	193,308
	5115	Professional Fees	7,800	6,900	6,900	(900)	7,470
	5116	National Development Surtax	0	0	0	0	0
	5119	Other Personal Income Tax	0	452,342	452,342	452,342	383,536
		Companies Income Tax					
	5122	Income Tax on Private Sector Companies	0	1,880,796	1,880,796	1,880,796	1,942,629
	5123	Corporation Tax on Public Sector Companies	964,674	909,492	909,492	(55,182)	953,022
	5124	Corporation Tax on Private Sector Companies	23,769,047	24,533,658	24,533,658	764,611	21,736,237
		Other Income Tax					
	5131	Withholding Tax	5,150,000	4,350,722	4,350,722	(799,278)	4,932,363
	5132	Capital Gains Tax	280,000	209,645	209,645	(70,355)	265,850
		Tax on Property					
	5141	Property Tax on Public Sector Companies	164,600	0	0	(164,600)	0
	5142	Property Tax on Private Sector Companies	2,539,497	499,725	499,725	(2,039,772)	629,171
	5143	Estate Duty	41,200	42,060	42,060	860	36,595
		Taxes on International Travel					
	5151	Travel Voucher Tax	985,000	1,061,541	1,061,541	76,541	937,435
	5152	Travel Tax	630,000	614,448	614,448	(15,552)	594,572
		Other Domestic Taxes					
	5161	Entertainment Tax	0	0	0	0	0
	5162	Purchase Taxes	0	0	0	0	0
	5163	Hotel Accomodation Tax + (5069)	0	0	0	0	0
	5165	Motor Veh. and Road Traffic Ordinance	360,500	348,109	348,109	(12,391)	331,713
		Licenses					
	5171	Licences- Motor Vehicles	615,000	637,222	637,222	22,222	586,841
	5172	Licences- Other Vehicles	205	212	212	7	183
	5173	Licences- Trading	14,200	14,455	14,455	255	14,082
	5174	Licences- Miscellaneous	6,800	149,273	149,273	142,473	128,456
			55,790,851	56,866,060	56,866,060	1,075,209	51,796,350

MR. K. SATTAUR
HEAD OF BUDGET AGENCY

**GUYANA REVENUE AUTHORITY - VALUE ADDED TAX
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Reporting Object Group	Line Item	Description	2014			2013	
			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	21,391,000	23,442,272	23,442,272	2,051,272	23,393,869
	5912	Import Services	0	83,839	83,839	83,839	93,638
	5921	Domestic Supply	15,750,000	13,780,899	13,780,899	(1,969,101)	10,829,258
	5922	Domestic Services	0	0	0	0	0
594	Excise Tax						
	5951	Imports - Motor Vehicle	10,420,000	8,799,576	8,799,576	(1,620,424)	9,984,036
	5952	Imports - Petroleum Products	12,280,000	13,758,653	13,758,653	1,478,653	11,783,127
	5953	Imports - Tobacco	1,425,000	1,317,028	1,317,028	(107,972)	1,302,799
	5954	Imports - Alcoholic Bev	1,205,000	1,168,741	1,168,741	(36,259)	1,077,422
	5961	Domestic Supp - Alcohol Beverag	3,265,000	3,190,081	3,190,081	(74,919)	3,123,941
597	Miscellaneous						
	5981	Interest - VAT	16,500	144,885	144,885	128,385	51,582
	5982	Penalties - VAT	17,500	23,513	23,513	6,013	19,669
	5992	Penalties - Excise	0	0	0	0	0
			65,770,000	65,709,487	65,709,487	(60,513)	61,659,341

MR. K. SATTAUR
HEAD OF BUDGET AGENCY

**MINISTRY OF WORKS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

			2014			2013	
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$000	\$000	\$000	\$000	\$000
530		Fees and Fines					
	5314	Works- Civil Aviation	150,000	151,672	151,672	1,672	141,988
	5315	Works- Electrical Inspectors	1,200	1,229	1,229	29	1,176
545		Rents and Royalties					
	5467	Works	6,500	6,268	6,268	(232)	9,476
560		Miscellaneous Receipts					
	5611	Aerodrome Charges	225,000	223,318	223,318	(1,682)	211,758
	5612	Timehri- Sale of Electricity	0	65	65	65	0
	5613	Timehri- Miscellaneous Revenues	35,200	29,685	29,685	(5,515)	30,969
	5618	Sale of Empty Drums	0	0	0	0	0
			417,900	412,237	412,237	(5,663)	395,367

MR. B. BALRAM
HEAD OF BUDGET AGENCY

**MINISTRY OF HOUSING AND WATER
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014**

Reporting Object Group	Line Item	Description	2014				2013
			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					
	5464	Rental of State Lands	3,500	0	0	(3,500)	0
	5465	Rental of Government Lands	0	0	0	0	0
	5466	Housing	2,200	5,427	5,427	3,227	5,407
			5,700	5,427	5,427	(273)	5,407

MR. E. Mc.GARRELL
HEAD OF BUDGET AGENCY

MINISTRY OF FINANCE
STATEMENT OF RECEIPTS AND DISBURSEMENTS - CAPITAL
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2014

		2014				2013	
Reporting Object Group	Line Item Description	Note	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	3,569	3,569	3,569	4,200
570	Micellaneous Capital Revenue					0	
	5711 HPIC Relief		2,021,846	2,007,265	2,007,265	(14,581)	0
	5712 GCFS Recoveries		0	0	0	0	0
	5713 Other		0	349	349	349	32
	5714 MDRI Relief		359,559	356,534	356,534	(3,025)	712,435
575	External Grants						
	5760 CDF		150,000	108,521	108,521	(41,479)	0
	5761 CARDI/CIDA		0	0	0	0	0
	5763 CDB		604,647	542,934	542,934	(61,713)	520,801
	5764 EU		106,000	10,729	10,729	(95,271)	429,059
	5766 IDB		417,620	134,424	134,424	(283,196)	184,235
	5767 DFID		0	0	0	0	0
	5768 Japan		500,000	0	0	(500,000)	15,625
	5772 IDA/World Bank		0	0	0	0	283,500
	5773 India		0	0	0	0	0
	5775 China		2,045,901	0	0	(2,045,901)	0
	5776 Venezuela		0	0	0	0	0
	5777 IFAD		85,000	123,834	123,834	38,834	86,269
	5779 Kuwait		0	0	0	0	92,901
	5782 EU		8,029,740	0	0	(8,029,740)	5,592,337
	5783 Japan		0	0	0	0	91,355
	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		1,532,685	1,974,860	1,974,860	442,175	1,084,424
	5812 China		8,758,825	2,890,517	2,890,517	(5,868,308)	3,975,698
	5813 IDA		550,000	327,403	327,403	(222,597)	231,264
	5814 IDB		5,999,648	5,345,867	5,345,867	(653,781)	7,382,596
	5815 IFAD		85,000	123,834	123,834	38,834	86,269
	5817 Italy		0	0	0	0	0
	5818 India		1,100,000	184,366	184,366	(915,634)	396,532
	5819 Other Project Loan		3,069,851	3,020,870	3,020,870	(48,981)	5,314,446
	5820 Kuwait		0	0	0	0	0
	5821 CDF Project loan		150,000	142,696	142,696	(7,304)	0
585	Balance of Payment Support						
	5851 IDB		3,515,200	0	0	(3,515,200)	3,485,520
	5852 IDA		0	0	0	0	0
			39,081,522	17,298,572	17,298,572	(21,782,950)	29,969,498

MS. L. BOUYEA
HEAD OF BUDGET AGENCY (ag)