



AUDIT OFFICE OF GUYANA

PROMOTING GOOD GOVERNANCE, TRANSPARENCY
AND IMPROVED PUBLIC ACCOUNTABILITY



REPORT OF THE AUDITOR GENERAL

ON
THE PUBLIC ACCOUNTS OF GUYANA
AND ON THE ACCOUNTS OF
MINISTRIES/DEPARTMENTS/REGIONS
FOR THE FISCAL YEAR ENDED
31 DECEMBER 2021



Audit Office of Guyana

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68/AG:10/2022/13

19 September 2022

Hon. Manzoor Nadir
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 2021

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 2021.

This Report is required to be laid before the National Assembly, and I would very much appreciate if this is done at the earliest opportunity.

With best regards.

Yours sincerely,


DEODAT SHARMA
AUDITOR GENERAL

MISSION STATEMENT

As the Supreme Audit Institution of the State we are committed to the promotion of good governance including openness, transparency and improved public accountability through:

1. The execution of high quality audits of the public accounts, entities and projects assigned by the Audit Act.
2. Timely reporting of the results to the legislature and ultimately the public.
3. Ensuring that the independence, integrity and objectivity of the Audit Office is recognized.
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.
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 2021

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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 2021

I have audited the Public Accounts of Guyana, which comprise the consolidated Financial Statements, the Account of all Budget Agencies, the Appropriation Accounts & the Statements of Receipt and Disbursements of Ministries, Departments and Regions for the fiscal year ended 31 December 2021, as set out on pages 278 to 682.

Opinion

In my opinion, the End of Year Budget Outcome and Reconciliation Report of the Consolidated Fund, the Receipts and Payment of the Consolidated Fund, the Statement of Expenditure of the Consolidated Fund as Compared with the Estimates of Expenditure, the Statement of Expenditure in respect to those services which by Law and directly charged upon the Consolidated Fund, the Receipts and Payments of the Contingencies Fund, the Schedule of Issuance and Extinguishments of all Loans, the Schedule of Government Guarantees, the Statement of Contingent Liabilities and the Schedule of Public Debt present fairly, in all material respects the end of year outcome, the receipts and payments of the Consolidated Fund, the expenditure as compared with the estimates of expenditure, the expenditure by Law directly charged upon the Consolidated Fund, the receipts and payments of the Contingencies Fund, loans issued and extinguished, guarantees and contingent liabilities of the Government and the public debt for the fiscal year ended 31 December 2021.

Qualified Opinion

In my opinion, except for the effects of the matters which might have shown to be necessary as a result of the observations contained in the relevant sections of my report, the financial statements present fairly in all material respects, the Statement of Assets and Liability of the Government and the Financial Report of the Deposit Fund as at 31 December 2021.

Basis for Opinion

I conducted my audit in accordance with International Standards on Auditing (ISAs) issued by the International Federation of Accounts (IFAC), the International Standards of Supreme Audit Institutions (ISSAIs) and in accordance with Sections 24 and 25 of the Audit Act 2004. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements, the Account of all Budget Agencies, the Appropriation Accounts & the Statements of Receipt and Disbursements of Ministries, Departments and Regions in accordance with the ethical requirements that are relevant to my audit of the financial statements in Guyana, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Heads of Budget Agencies and Those Charged with Governance for the Financial Statements

The Minister of Finance, the Accountant General and the Heads of Budget Agencies are responsible for the preparation and fair presentation of the financial statements in accordance with the applicable Laws and Regulations, and for such internal control as the Accountant General and the Heads of Budget Agencies determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements, the Accounts of all Budget Agencies, the Appropriation Accounts & the Statements of Receipt and Disbursements of Ministries, Departments and Regions


My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level assurance, but is not a guarantee that an audit conducted in accordance with ISAs and ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these statements.

As part of an audit in accordance with ISAs and ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or override of internal control.

- Obtain an understanding of internal control relevant to the audit 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Heads of Budget Agencies.
- Evaluate the overall presentation, structure and content of the financial statements including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



DEODAT SHARMA
AUDITOR GENERAL
19 SEPTEMBER 2022

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 2021

HIGHLIGHTS OF REPORT

This annual report provides a summary of the 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 2021. Where necessary, reference is made to the accounts and transactions of prior years. Information is also provided on other audits conducted on various entities (Statutory Bodies, Public Enterprises, Trade Unions, Constitutional Agencies and Projects funded by way of Foreign Loans or Grants), for which separate audit reports were issued.

This part of the report highlights the major findings noted during the course of the audits of the accounts of the Ministries, Departments and Regions, and of the Public Accounts Statements for the fiscal year ended 31 December 2021, and on the status of my prior year recommendations.

Overpayments on Contracts

1. A total of 411 contracts were examined in respect of the Ministries and Regions for the year under review. Overpayments amounting to \$52.996M were made on measured works on thirty-seven contracts administered by Ministries and Regions in 2021. Sums totalling \$14.853M were in relation to Ministries of which the entire amount was recovered at the time of reporting. Whilst sums totalling \$38.143M was in relation to Regions of which \$21.046M still remained outstanding in respect of four projects for Regions 7, 9 and 10.

Office of the Regional Democratic Council, Region No.9

2. As it relates to awarding of contracts, the RDC awarded eight contracts totaling \$106.830M to a contractor who is currently blacklisted up to the year 2030 by the Public Procurement Commission of Guyana.

Terminated Contracts

3. During the period under review, Contracts for the re-construction Imbaimadai Police Station for \$25,993,710, construction of Primary school at Waramadong for \$33.006M and Rehabilitation of Lola Street, Cane Grove for \$24,898M were all terminated due to poor performance by the Contractor.

Cheques on Hand

4. At the time of reporting, there were 162 cheques totalling \$623.404M still on hand which should have been refunded to the Consolidated Fund in accordance with Section 43 of the FMA Act. Up to the time of audit in 2022, five Ministries and four Regions still had cheques on hand which should have been refunded to the Consolidated Fund as at 31 December 2021, and the necessary adjustments made to the Appropriation Accounts. In this regard, 162 cheques totalling \$623.403M were still on hand. Of this sum, fifty-nine cheques totalling \$351.129M were in relation to Ministries and Departments, while the remaining 103 totalling \$272.275M were in relation to Region Nos. 1, 5, 8 and 10.

Un-presented Payment Vouchers

5. Six hundred and sixty-five Payment Vouchers totalling \$3.061 billion were not presented for audit, resulting in the limitation of scope. Six hundred and fifty-six totalling \$3.050 billion were in respect of three Ministries, while nine valued \$10.470M was in respect of the Region No. 3. As a result, it could not be ascertained whether value was received for the sums involved, and whether the funds were used for the purposes intended.

Cheque Order Vouchers

6. A number of Ministries, Departments and Regions continued to clear Cheque Order Vouchers long after the stipulated time frame. In addition, at the time of reporting in September, 1,120 Cheque Order totalling \$2.528 billion remained outstanding. Of the sum currently outstanding, 737 Cheque Orders totalling \$1.929 billion were in relation to 2021, while the remaining 383 totalling \$598.880M were in relation to prior periods. As a result, we could not determine whether the value was received for all sums expended.

Procurement of Drugs and Medical Supplies

7. Nineteen Inter-Departmental Warrants totalling \$3.153 billion were received by the Ministry of Public Health from the ten Administrative Regions for the procurement of drugs and medical supplies. Material Management Unit cost listings indicated drugs and medical supplies valuing \$5.981 billion were dispatched to the Regional Administrations, however there was no reconciliation to indicate what were the items received for the amounts warranted.

Non-delivery of Items

8. At the time of reporting, items valued \$1.297 billion paid for were yet to be delivered in respect five Ministries totalling \$1.057 billion and nine Regions totalling \$239.635M.

Ministry of Health

Non-delivery of Drugs and Medical Supplies

9. Amounts totalling \$1.915 billion of drugs and medical supplies paid for had not yet been received. Only \$9.294M of the \$1.915 billion advanced to suppliers was covered by bank guarantees. As such, should the suppliers' default on the supply of goods, the Ministry could encounter difficulties recovering the difference of \$1.906 billion.

Guyana Revenue Authority

Self-employed

10. Self-employed persons continue to be delinquent in filing their Income Tax Returns. During 2021, 87,267, which is approximately 76% of 114,838 registrants, did not file their Returns. It should be noted that only 27,211 or 24% filed Returns, which totalled \$4.054 billion.

Ministry of Agriculture

Drainage and Irrigation – Purchase of Pumps

11. Amounts totalling \$600.886M were paid for the design, supply, installation and commissioning of nine fixed and three mobile high capacity drainage pumps and associated structures/equipment. However, ten of the twelve engines supplied were determined to be undersized and incapable of running the pumps on a long-term basis.

Ministry of Public Works

Leguan Stelling

12. In September 2018, a contract was awarded for the rehabilitation of the Leguan Ferry Stelling in the sum of \$413.259M. In 2019, payments totalling \$199.435M were made on the contract sum. However, the estimated value of works completed at the time was \$50.970M. As a result, the contractor received payments in excess of \$148.465M for works not done. A special investigation was conducted by the Audit Office which highlighted several findings.

13. As at December 2021, the Ministry paid an additional sum of \$151.316M to the contractor bringing the total sum paid to \$350.751M. It should be noted however that even though the additional sum was paid, it could not be determined if the incomplete works valued at \$148.465M was done.

14. According to the status report dated June 6, 2022, the Ministry indicated that the contractor has a balance of \$60.047M on the contract sum. Further, it was noted that the contractor, on 11 March 2022, proposed an increase of \$168.058M on the contract sum. This proposal would result in the increase of the contract sum from \$413.259M to \$581.317M. At the time of reporting it could not be determined if works were still ongoing, as such, the Audit Office will conduct further investigation on the rehabilitation of the Leguan stelling. The table below outlines the proposed increase in the contract sum.

Summary of the proposed addendum to the contract

Description	Amount \$
Original Contract sum	413,259,260
Proposed increase in the contract sum <ul style="list-style-type: none"> • Cost for increasing pile length from 80ft to 100ft - \$77.520M • Additional funding required for unpaid variation orders, design changes, unforeseen works and claims -\$90.537M 	168,058,000
Proposed revised contract sum	581,317,260

Follow-up on the Implementation of Prior Year Audit Recommendations

15. Each year, my Office issues recommendations that are designed at improving systems and practices at these entities and improving the Government's governance and accountability mechanisms. 548 recommendations were made in my 2020 Audit Report. We reviewed each recommendation to determine what action, if any, was taken by the respective Accounting Officers. At the time of reporting, 397 or 72% were fully implemented, 92 or 17% were partially implemented, while 59 or 11% were not implemented.

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 2021

1. Articles 223(2) and 223(3) of the Constitution of the Co-operative Republic of Guyana 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: (a) Financial and Compliance Audits; and (b) Performance/Value for Money (VFM) Audits with respect to:

- i. The consolidated financial statements.
- ii. The accounts of all budget agencies.
- iii. The accounts of all local government bodies.
- iv. The accounts of all bodies and entities in which the State has a controlling interest.
- v. The accounts of all projects funded by way of loans or grants by any foreign State or organisation.

3. Section 24(2) states that in conducting Financial and Compliance Audits, I shall examine in such manner as I deem necessary the relevant financial statements and accounts, and ascertain whether:

- a) The financial statements have been properly prepared in accordance with applicable law, and properly present the operations and affairs of the entity concerned.
- b) The accounts have been faithfully and properly kept.
- c) The rules, procedures and internal management controls are sufficient to secure effective control on the assessment, collection and proper allocation of revenues.
- d) All moneys expended and charged to an account have been applied to the purpose or purposes for which they were intended.
- e) 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. Section 24(3) states that in conducting Performance Audits I shall examine the extent to which a public entity is applying its resources and carrying out its activities economically, efficiently, and effectively and with due regard to ensuring effective internal management control.

5. In addition, Section 74(1) of the Fiscal Management and Accountability Act 2003 (hereinafter referred to as the FMA Act) requires that I examine and report on the consolidated financial statements that are to be submitted to me in accordance with Sections 68 to 71 and 73 of the said Act. These consolidated financial statements shall consist 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.
 - 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.
- g) Schedule of the Issuance and Extinguishments of all Loans granted by the Government, other levels of Government and Public Enterprises – Section 70.

6. The Minister of Finance is required to submit the above Statements within four months of the close of the fiscal year to enable me to audit them and to submit my Report thereon to the Speaker not later than the 30 September. The Statements referred to above and the Draft Appropriation Accounts were received on 30 April 2022. The signed Consolidated Financial Statements were received on 16 September 2022.

7. In accordance with Section 73 of the FMA Act 2003 the following Statements were submitted 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. Receipts and Payments of the Consolidated Fund – Section 73(2)(a)(iii).
- iv. Expenditure of the Consolidated Fund as Compared with the Estimates of Expenditure – Section 73(2)(a)(iii).
- v. Expenditure in respect of those Services which by Law are directly charged upon the Consolidated Fund – Section 73(2)(a)(iii).
- vi. Receipts and Payments of the Contingencies Fund – Section 41.
- vii. Assets and Liabilities of the Government – Section 73(2)(a)(iii).
- viii. Appropriation Accounts of Heads of Budget Agencies – Fiscal Management and Accountability Regulations 2004 (Appendix B).
- ix. Receipts and Disbursements by Heads of Budget Agencies – Fiscal Management and Accountability Regulations 2004 (Appendix B).
- x. Schedule of Public Debt – Section 69(1).
- xi. Financial Reports of the Deposit Funds – Section 73(2)(c).
- xii. Schedule of the Issuance and Extinguishments of all Loans – Section 70.
- xiii. Schedule of Government Guarantees - Section 71(1).
- xiv. Statement of Contingent Liabilities – Section 73(2)(a)(iii).

8. Of the aforementioned Financial Statements audited, two were deemed ‘Qualified’ and ten ‘Unqualified’. The full details relative to the conclusion of the audit of these Statements are specified on pages (i to iii) of this Report.

9. In addition to reporting on the Public Accounts and the Accounts of Ministries, Departments and 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, trade unions, municipalities, local authorities, foreign-funded projects, performance audits, and special investigations.

10. In keeping with Section 27 of the Audit Act 2004, draft reports including findings and recommendations were provided to the Heads of Budget Agencies who were given thirty days to respond to the draft report. Further, 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 Heads of the Budget Agencies were incorporated in the respective sections of this Report.

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT
(CURRENT AND CAPITAL REVENUE)

11. The End of Year Budget Outcome and Reconciliation Report (Current and Capital Revenue) is shown on pages 278 to 280. This Report reflected a positive variance of \$1.010 billion and a negative variance of \$12.283 billion between the estimates of revenue and the actual Government receipts for Current and Capital Revenue respectively, as shown below:

Description	2021 \$'000	2020 \$'000	2019 \$'000
<u>Current Revenue</u>			
Estimated Revenue	266,022,918	226,476,532	238,322,677
Actual Receipts	267,032,602	230,383,207	240,585,345
Over/(Under) the Estimates	1,009,684	3,906,675	2,262,668
<u>Capital Revenue</u>			
Estimated Revenue	41,011,335	27,204,834	31,717,630
Actual Receipts	28,727,987	20,605,280	33,586,759
Over/(Under) the Estimates	(12,283,348)	(6,599,554)	1,869,129
Total Estimated Revenue	307,034,253	253,681,366	270,040,307
Total Revenue	295,760,589	250,988,487	274,172,104
Net Over/(Under) the Estimates	(11,273,664)	(2,692,879)	4,131,797

Current Revenue

12. Current Revenue collections for 2021 surpassed the approved estimates by a net amount of \$1.010 billion. The categories with the highest collections of \$24.417 billion cushioned the categories with shortfalls of \$23.935 billion. See table below for agencies that surpassed the approved estimates.

Agency	Description	Approved Estimates \$'000	Amount Paid into Consolidated Fund \$'000	Over Estimates \$'000
Guyana Revenue Authority	Corporation Tax on Private Sector Companies	30,900,243	37,528,335	6,628,092
	Pay As You Earn	37,343,332	42,907,268	5,563,936
	Premium Tax	337,287	677,385	340,098
	Withholding Tax	37,368,361	37,591,833	223,472
	Import Duties	21,239,907	23,737,107	2,497,200
	Imports – Motor Vehicles	8,527,470	14,917,303	6,389,833
	Domestic Supplies – Alcoholic Beverages	4,699,569	5,274,845	575,277
	Imports – Alcoholic Beverages	694,781	1,010,398	315,617
Ministry of Finance	Miscellaneous – Sundries	2,271,443	3,904,948	1,633,505
Ministry of Home Affairs	Fees and Fines – Police	614,117	863,966	249,849
Total		143,996,510	168,413,388	24,416,879

Ministry's Response: Central Government's current receipts for 2021 surpassed the budgeted amount by \$1.010 billion. This outturn was attributed mainly to the higher-than-anticipated receipt of Internal Revenue, Excise Tax, and Customs and Trade Taxes of \$9.496 billion, \$6.328 billion, and \$2.421 billion, respectively.

These categories with higher collections cushioned the major shortfalls reported for Miscellaneous Receipts, Value Added Taxes (VAT), Dividends and Transfers, and, Rent and Royalties by \$5.854 billion, \$5.201 billion, \$4.450 billion, and \$2.037 billion, respectively. Internal Revenue exceeded the budgeted amount due to higher-than-anticipated collections of private corporation tax of \$6.628 billion and personnel income tax of \$5.564 billion. Revenue collections from corporation income tax surpassed the budgeted amount because of larger remittances from companies within the oil and gas and the retail sales sectors.

The increase in Excise Taxes was mainly on account of higher collections derived from taxes on motor vehicles of \$6.390 billion and alcoholic beverages of \$890.894M. The growth in revenues from motor vehicles resulted from the higher number and value of motor vehicles imported, which in turn was due to the policy to allow the importation of vehicles more than eight years old.

The growth in Custom and Trade taxes reflected higher than anticipated collections from import duties of \$2.497 billion, overtime fees of \$92.600M, other miscellaneous taxes of \$68M, and revenues from betting shops of \$26.598M. The increased collections resulted from the higher value of commodities imported such as biscuits, soap, furniture, household electronics, building cement, and beverages.

13. On the contrary, the table below reflects the agencies and categories of revenue that had substantial revenue shortfalls when compared to the approved estimates for current revenue.

Agency	Description	Approved Estimates \$'000	Amount Paid into Consolidated Fund \$'000	(Under) Estimates \$'000
Guyana Revenue Authority	Income Tax on Self Employed	5,634,709	4,054,236	(1,580,473)
	Other Personal Income Tax	548,497	0	(548,497)
	Corporation Tax on Public Sector Companies	1,675,550	777,021	(898,529)
	Miscellaneous – Penalties	373,217	75,953	(297,264)
	Environmental Levy	2,667,605	2,391,977	(275,628)
	VAT- Import Goods	25,870,598	20,937,167	(4,933,431)
	VAT – Domestic Supply	27,693,642	27,228,419	(465,223)
Ministry of Finance	Imports – Petroleum Products	24,831,523	24,018,910	(812,613)
	Guyana R.E.D.D. Investment Fund	8,085,000	405,720	(7,679,280)
	Rent and Royalties – Royalties	3,204,161	1,160,383	(2,043,778)
	Dividends from Non-Financial Public Enterprises	2,000,000	0	(2,000,000)
	Special Transfers (Statutory and Non-Statutory Bodies)	3,400,000	1,000,000	(2,400,000)
Total		105,984,502	82,049,786	(23,934,716)

Ministry's Response: The shortfalls were due to lower than anticipated receipt from Guyana R.E.D.D. Investment Fund, dividends, and special transfer, VAT from import of goods and domestic supply, and lower gold declarations by foreign companies. Lower revenues collection of Value Added Taxes reflected the shortfalls reported for the import of goods and domestic supply categories of \$4.744 billion and \$465.200M, respectively. Meanwhile, the shortfalls reported for the collection of Receipts from dividends and special transfers resulted from lower receipts from statutory bodies and public enterprises. Royalties collections were lower by \$2.043 billion on account of less than anticipated gold declarations by foreign companies.

The sub-categories of Internal Revenue that reported shortfalls were corporation tax from the public sector of \$898.5 million, travel voucher tax of \$131.400M, and travel tax of \$111.800M. On the other hand, taxes from petroleum products and tobacco declined by \$812.6 million and \$139.800M respectively. The negative variance on petroleum products resulted from a reduction in Excise Tax rate on both Diesel Oil and Gasoline from fifty percent to thirty-five percent to twenty percent. This was intended to cushion the effects of increasing world prices for fuel and to provide some form of financial relief to the manufacturing sector and commuters.

14. The approved estimated revenue for Dividends and Transfers totalled \$7.900 billion while the amount collected totalled \$3.450 billion, resulting in a total shortfall of \$4.450 billion. It should be noted that the Non-Financial Public Enterprises and Special Transfers from Statutory and Non-Statutory Bodies approved revenue totalled \$5.400 billion but only \$1 billion was collected, resulting in a total shortfall of \$4.400 billion. The reasons for the major shortfalls could not be determined. See details in the table below:

Line Item	Description	Approved Estimates \$'000	Amount Paid into Consolidated Fund \$'000	(Under) Estimates \$'000
5561	Dividend from Non-Financial Public Enterprises	2,000,000	0	(2,000,000)
5564	Bank of Guyana Profits	2,500,000	2,450,003	(49,997)
5565	Special trans from Statutory & Non-Statutory Bodies	3,400,000	1,000,000	(2,400,000)
Total		7,900,000	3,450,003	(4,449,997)

Ministry's Response: The shortfalls reported for the collection of Receipts from dividends and special transfers resulted from lower receipts from Statutory Bodies and Public Enterprises.

Capital Revenue

15. Capital Revenue collections for 2021 was below the approved estimates by a net amount of negative \$12.283 billion which represents a 30% shortfall. The table below reflects areas under the approved estimates for Capital Revenue.

Line Item	Description	Approved Estimates \$'000	Amount Paid into Consolidated Fund \$'000	(Under) Estimates \$'000
<i>External Grants</i>				
5750	Germany- Guyana Protected Areas System	250,000	87,869	(162,131)
5760	CDF	100,000	60,135	(39,865)
5763	CDB	4,320,216	670,147	(3,650,069)
5766	IDB	485,694	306,406	(179,288)
5768	Japan	628,800	161,780	(467,020)
5772	IDA/World Bank	50,000	0	(50,000)
5773	India	1,200,000	1,180,563	(19,437)
5775	China	200,000	0	(200,000)
5777	IFAD	31,190	29,190	(2,000)
5778	Islamic Development Bank	10,000	0	(10,000)
5789	UNDP Project Grant	550,000	353,854	(196,146)
5782	EU	2,153,920	1,775,834	(378,086)
<i>External Loans</i>				
5811	CDB	1,714,225	1,005,628	(708,597)
5812	China	781,970	779,682	(2,288)
5813	IDA	2,910,000	1,376,782	(1,533,218)
5814	IDB	10,525,452	9,678,419	(847,033)
5815	IFAD	268,810	162,617	(106,193)
5818	India	2,107,480	426,453	(1,681,027)
5821	CDF Project loan	300,000	201,027	(98,973)
5822	Islamic Development Bank	125,000	5,000	(120,000)
5851	IDB	11,872,000	9,882,452	(1,989,548)
Total				(12,440,919)

Ministry's Response: The capital revenue reflected a negative variance of \$12.441 billion because of delays in the award of critical developmental projects, supply chain challenges for critical inputs occasioned by the COVID-19 pandemic, and poor project implementation.

16. The End of Year Budget Outcome and Reconciliation Report presents fairly, in all material respects, the end of year outcome for current and capital revenue for the year ended 31 December 2021.

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT
(EXPENDITURE)

17. The End of Year Budget Outcome and Reconciliation Report (Expenditure) is shown on pages 281 to 294. This Report shows a total expenditure of \$404.852 billion, this represents a \$21.771 billion over the Approved Allotment of \$383.081 billion, as shown below:

Description	2021 \$'000	2020 \$'000	2019 \$'000
<u>Current Expenditure</u>			
Approved Allotment	279,833,534	257,474,963	231,440,454
Actual Expenditure	300,466,103	260,919,464	225,331,030
Over/(Under) the Allotment	20,632,569	3,444,501	(6,109,424)
Percentage Over /(Under) Allotment	7.37%	1.34%	2.64%
<u>Capital Expenditure</u>			
Approved Allotment	103,247,822	72,070,173	69,278,554
Actual Expenditure	104,386,181	76,114,742	66,262,442
Over/(Under) the Allotment	1,138,359	4,044,569	(3,016,112)
Percentage Over/(Under) Allotment	1.10%	5.61%	4.35%
Total Approved Allotment	383,081,356	329,545,136	300,719,008
Total Expenditure	404,852,284	337,034,206	291,593,472
Net Over/(Under) the Allotment	21,770,928	7,489,070	(9,125,536)
Percentage Over/(Under) Allotment	5.68%	2.27%	3.03%

Current Expenditure

18. The Current Expenditure for the year under review shows a total expenditure of \$300.466 billion, this represents a \$20.633 billion over the Approved Allotment of \$279.834 billion. The Approved Allotment for Current Expenditure increased by \$22.359 billion when compared to Approved Allotment of Current Expenditure for 2020.

Ministry's Response: The Head of the Ministry indicated that:

- a) Central Government's current expenditure was \$300.466 billion, \$20.633 billion above the 2021 Budget allocation. Non-interest expenditure surpassed the budgeted sum of \$256.685 million by \$18.286 billion.
- b) In the employment cost category, \$77.812 billion was expended. However, there was an unspent balance of \$1.752 billion, of which \$877.937M accounted for benefits and allowances and \$873.593M for wages and salaries.
- c) Other goods and services expenditure amounted to \$90.272 billion, \$19.548 billion above the budgeted sum of \$70.724 billion. This was driven by approved supplementary provisions of \$ 10.0 billion for flood relief intervention, \$6.683 billion for the payment of vaccines and vaccine supplies to mitigate the spread of the COVID-19 virus, \$4.0 billion to cater for the clearance of arrears payments to the Guyana Power & Light Inc., and \$561.987 million for security services across the administrative regions to cater for increased rates.

- d) Transfer payments expenditure totalled \$106.887 billion, \$489.859 million above the Budget. This was attributed to the approved supplementary provision of \$3.652 billion for the payment of one-off grants to severed sugar workers and out of crop support to the Guyana Sugar Corporation and \$236.989 million for operational expenses by the National and Drainage Irrigation Authority. There was underspending by constitutional agencies to the tune of \$2.670 billion, driven mainly by the underperformance of the Guyana Elections Commission.
- e) In the category of public debt, the Budgeted amount of \$23.148 billion is lower than the revised amount of \$25.494 billion by \$2.346 billion due to the \$2.0 billion prepayment of principal to the National Insurance Scheme (NIS) under the NIS Debentures (GOG/NIS No. 1/2016); and the payment of accrued interest on the GOG/BOG Debenture Certificates (Series A to Series T) for an amount of \$1.194 billion. These payments totalled \$3.194 billion which were not budgeted for in 2021. However, the net effect of the savings mainly from the bilateral Non-Paris Club (NPC) creditors in arrears resulted in public debt showing \$2.346 billion above what was budgeted for in 2021.

Capital Expenditure

19. The Capital Expenditure for the year under review shows a total expenditure of \$104.386 billion, this represents a \$1.138 billion over the Approved Allotment of \$103.248 billion. The Approved Allotment for Capital Expenditure increased by \$31.178 billion when compared to Approved Allotment of Capital Expenditure for 2020.

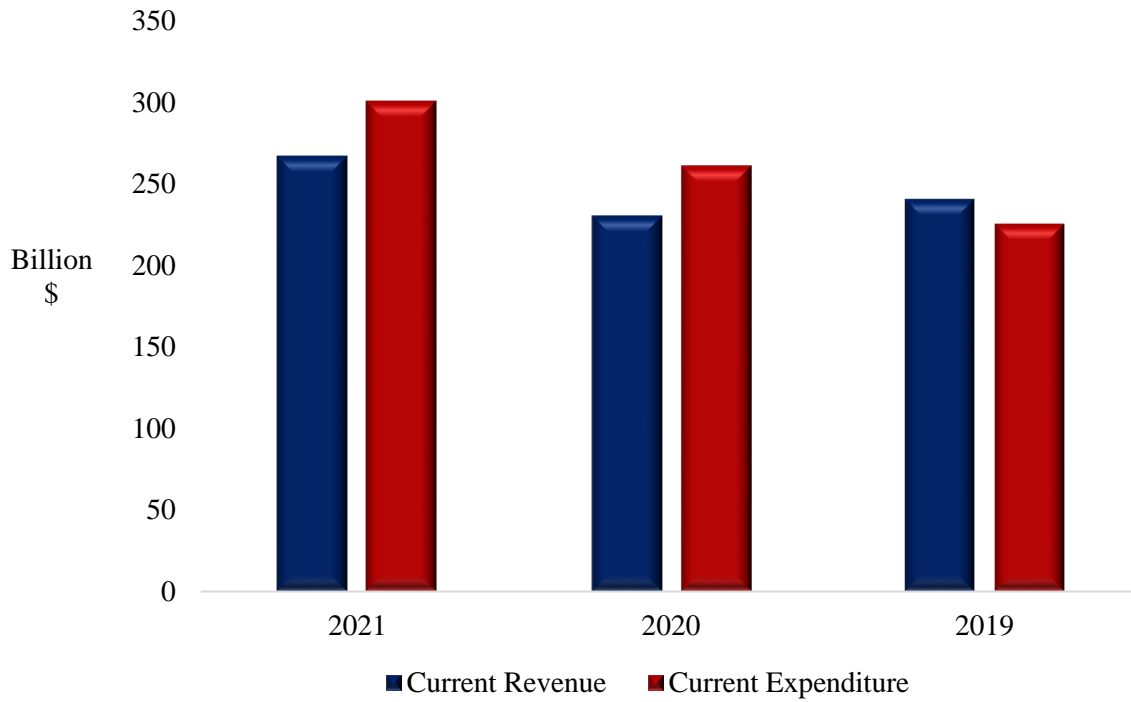
Ministry's Response: The Head of the Ministry indicated that:

- a) The 2021 capital expenditure was projected at \$103.2 billion but recorded an outturn of \$104.4 billion, or 101.1% of the approved budget.
- b) This overall performance was on account of the continued robust performance of the locally financed Public Sector Investment Programme (PSIP), aided by approved local supplementary funding to support critical areas, including housing and infrastructural development, health sector improvement, security, drainage, and irrigation support, and water supply expansion and improvements. Consequently, the local PSIP recorded an implementation rate of 114.6% of the \$76.3 billion allocated.
- c) Regarding the foreign portfolio, outturn was hampered by the delays in the award of critical infrastructure projects, notably the Linden-Mabura Road and the East Bank-East Coast Road Linkage projects. The delay in the award and other implementation challenges facing other developmental projects contributed to an implementation rate of 63.1% of the \$26.9 billion allocated.

Recommendation: *The Audit Office recommends that the Accountant's General Department should monitor the execution of its Programme more closely, with a view of achieving its goals. (2021/001)*

20. The End of Year Budget Outcome and Reconciliation Report presents fairly, in all material respects the end of year outcome for the current and capital expenditure for the year ended 31 December 2021.

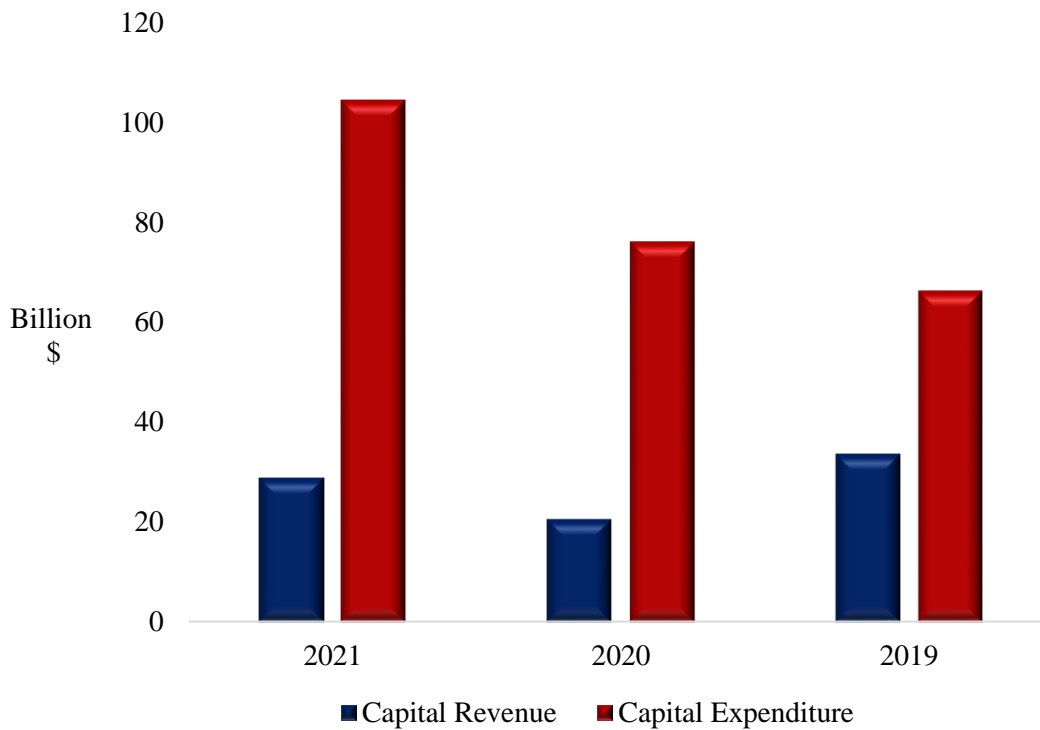
Comparisons between Current Revenue and
Current Expenditure for the years
2019 - 2021



Description	2021 \$'000	2020 \$'000	2019 \$'000
Current Revenue	267,032,602	230,383,207	240,585,345
Current Expenditure	300,466,103	260,919,464	225,331,030
Deficit/Surplus	(33,433,501)	(30,536,257)	15,254,315
Percentage Deficit	(11.13%)	(11.70%)	6.77%

Figure 1

Comparisons between Capital Revenue and
Capital Expenditure for the years
2019 - 2021



Description	2021 \$'000	2020 \$'000	2019 \$'000
Capital Revenue	28,727,987	20,605,280	33,586,759
Capital Expenditure	104,386,181	76,114,742	66,262,442
Deficit	(75,658,194)	(55,509,462)	(32,675,683)
Percentage Deficit	72.48%	72.93%	49.31%

Figure 2

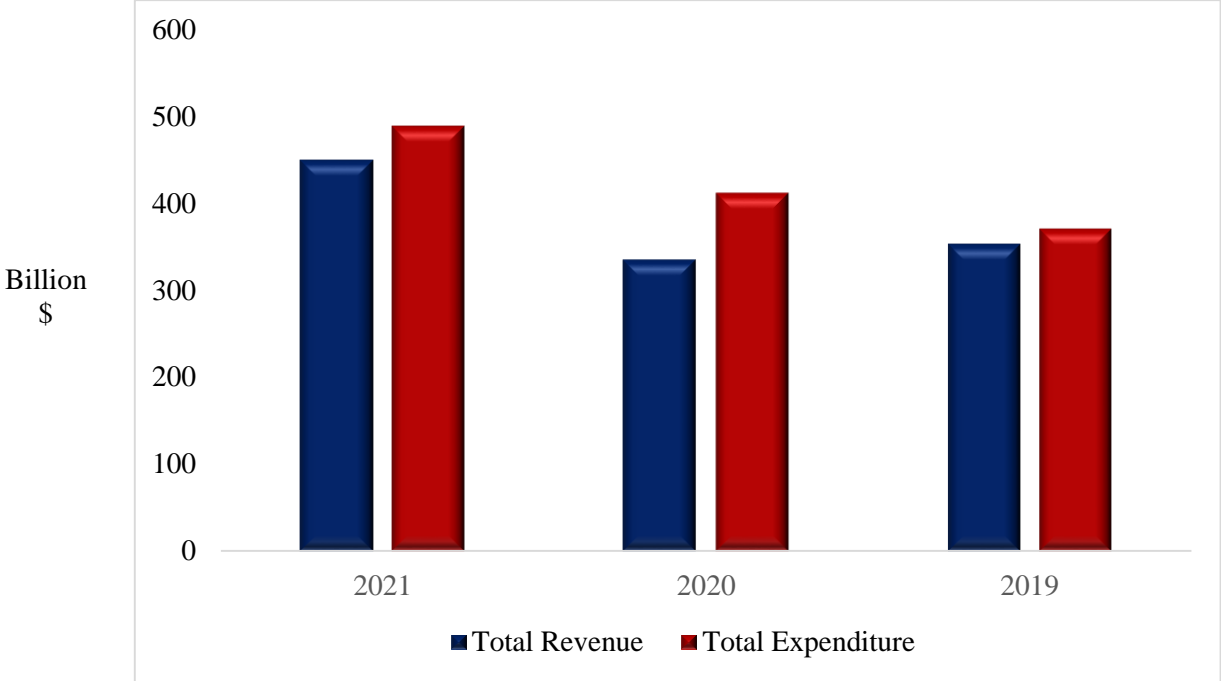
FINANCIAL INFORMATION

RECEIPTS AND PAYMENTS OF THE CONSOLIDATED FUND

21. The Receipts and Payments of the Consolidated Fund is shown on pages 295 to 306. This Report reflects a net deficit of \$39.246 billion for the year ended 31 December 2021. The overall net deficit comprised of a current revenue surplus of \$36.412 billion and a capital deficit of \$75.658 billion. See summary in table below:

Current Revenue		2021 \$'000	2020 \$'000	2019 \$'000
500	Customs and Trade Taxes	27,053,930	21,339,674	25,114,681
510	Internal Revenue	133,253,259	113,160,526	104,331,021
520	Stamp Duties	558,094	460,292	523,750
525	Other Tax Revenues	4,137	0	157
530	Fees and Fines	1,534,567	1,061,233	1,600,150
540	Interest	1,617	21,493	814,271
545	Rents and Royalties	1,196,016	2,758,997	3,957,147
555	Dividends and Transfers	3,450,003	2,180,176	5,700,380
560	Miscellaneous Receipts	5,202,659	5,570,920	1,996,565
590	Value Added Taxes	48,362,785	49,843,887	52,675,552
594	Excise Tax	46,400,836	33,922,019	43,799,645
597	Miscellaneous	14,699	63,990	72,026
	Sub Total	267,032,602	230,383,207	240,585,345
	Treasury Bills Issued	153,369,953	83,499,496	78,438,279
Total Current Revenues		420,402,555	313,882,703	319,023,624
Current Expenditure				
	Current Budgetary Expenditure	268,884,365	235,771,084	202,426,764
	Current Statutory Expenditure	31,581,738	25,148,380	22,904,266
	Treasury Bills Redeemed	83,524,468	74,314,205	78,703,726
Total Current Expenditure		383,990,571	335,233,669	304,034,756
Current Surplus/Deficit		36,411,984	(21,350,966)	14,988,868
Capital Revenues				
570	Miscellaneous Capital Revenue	7,735	2,015	9,553
575	External Grants	3,426,359	4,610,074	10,970,623
578	External Grants - EU	1,775,834	2,016,464	0
580	External Loans	23,518,059	13,976,464	22,606,583
Total Capital Revenues		28,727,987	20,605,017	33,586,759
Total Capital Expenditure		104,386,181	76,114,742	66,262,442
Capital Surplus/Deficit		(75,658,194)	(55,509,725)	(32,675,683)
	Total Revenue (Current and Capital)	449,130,542	334,487,720	352,610,383
	Total Expenditure (Current and Capital)	488,376,752	411,348,411	370,297,198
NET SURPLUS/DEFICIT		(39,246,210)	(76,860,691)	(17,686,815)

Comparisons between
Total Revenue and Total Expenditure
for the years
2019 - 2021



Description	2021 \$'000	2020 \$'000	2019 \$'000
Total Revenue	449,130,542	334,487,720	352,610,383
Total Expenditure	488,376,752	411,348,411	370,297,198
Deficit	(39,246,210)	(76,860,691)	(17,686,815)
Percentage Deficit	(8.04%)	(18.69%)	(4.78%)

Figure 3

New Consolidated Fund Bank Account №. 01610000407

22. In January 2004, a new Consolidated Fund Bank Account №. 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. The Bank Statement reflects a balance of \$12.484 billion and the Cash Book a balance of \$4.425 billion.

23. A total of \$18.592 billion in cheques were drawn on 31 December 2021 and during the period 2 to 8 January 2022. A sum of 1,343 cheques totalling \$2.618 billion were process on the 31 December 2021 and 10,899 cheques totalling \$15.975 billion were processed during the period 2 to 8 January 2022. See table below for a summary.

Agency	31/12/2021		2 to 8 January 2022		Total Cheques	Total \$'000
	№. Of Cheques	Amount \$'000	№. Of Cheques	Amount \$'000		
Flood Relief	404	36,045	1,302	95,278	1,706	131,323
Ministry of Public Works & Community	321	1,227,350	554	1,895,991	875	3,123,341
Ministry of Culture Youth & Sports	81	104,960	42	17,531	123	122,491
Guyana Police Force	68	47,823	137	366,237	205	414,060
Ministry of Finance	59	47,719	164	265,347	223	313,066
Guyana Defence Force	57	132,805	598	1,886,273	655	2,019,078
Ministry of Health	54	277,377	336	2,575,284	390	2,852,661
Ministry of Foreign Affairs & Int. Cooperation	45	23,025	151	238,000	196	261,025
Ministry of Tourism, Commerce and Industry	38	53,237	233	84,704	271	137,941
Ministry of Agriculture	35	163,101	102	731,153	137	894,254
Ministry of Home Affairs	19	264,751	397	1,246,348	416	1,511,099
Ministry of Human Services & Social Security	18	109,250	751	786,364	769	895,614
Ministry of Local Govt. & Reg. Development	6	2,005	240	389,436	246	391,441
Regions 1 – 10	119	61,776	3,901	2,631,690	4,020	2,693,466
Ministry of Education	0	0	830	442,245	830	442,245
Georgetown Public Hospital Corporation	19	66,524	66	262,427	85	328,951
Office of the Prime Minister	0	0	243	591,303	243	591,303
Ministry of Natural Resources	0	0	129	29,081	129	29,081
Ministry of Labour	0	0	89	36,249	89	36,249
Ministry of Housing & Water	0	0	79	16,529	79	16,529
Office of the President	0	0	50	152,866	50	152,866
Ministry of Public Service	0	0	47	454,710	47	454,710
Ministry of Legal Affairs	0	0	45	17,614	45	17,614
Ministry of Parliamentary Affairs & Governance	0	0	39	16,121	39	16,121
Ministry of Amerindian Affairs	0	0	374	745,775	374	745,775
Total	1,343	2,617,748	10,899	15,974,556	12,242	18,592,304

Government's Active and Inactive Bank Accounts

24. As at 31 December 2021, thirty inactive accounts with zero balances were closed and the Old Consolidated Fund Bank Account №. 01610000400 overdraft of \$46.776 billion was cleared. Thus, as at 31 December 2021 twenty-nine inactive accounts with closing balances of \$298.556M was recorded as the total inactive Government Bank Accounts. As at the time of reporting twenty inactive accounts with closing balances totalling \$40.015M were closed.

25. Of the nine inactive accounts with a closing balance of \$258.541M, the Revolving Housing Fund has a closing balance of \$200M, which represented 77% of the total inactive Government Bank Accounts balances.

Ministry's Response: The process of bringing closure to the inactive bank accounts and having their balances paid over to the Consolidated Fund is an ongoing exercise that is approaching its conclusion as evidenced in the foregoing paragraphs. However, the Revolving Housing Fund Account, reflecting a balance of \$200M, cannot be closed as discussions on issues affecting the Ministry of Education and the Union is ongoing. Also worthy of mentioning is the fact that not all special accounts can be closed by the Government of Guyana.

Recommendation: *The Audit Office recommend that the Accountant's General Department continue to take the necessary steps to bring closure to this matter. (2021/002)*

26. The net accumulated balance of the fifty-eight accounts and other operational accounts (excluding the balances on the Bank Accounts of Special Projects) was \$47.389 billion as at 31 December 2021. This is the best available estimate of the cash position of the Government as at 31 December 2021. It should be noted that there was an increase of \$85.001 billion in the estimated cash position of Guyana at the end of 2021 when compared to the negative balance of \$132.390 billion as at 31 December 2020.

27. The following gives a summary of the bank balances with comparative figures at the end of the preceding years:

Account №.	Description	Amount 2021 \$M	Amount 2020 \$M	Amount 2019 \$M
407	Consolidated Fund (New)	12,484	(116,564)	(60,826)
400	Consolidated Fund (Old)	0	(46,776)	(46,776)
401	Deposit Fund	0	0	0
3001	Non-Sub Accounting Ministries/Departments	0	0	0
-	Other Ministries/Departments' Accounts	33,757	29,313	30,833
969	Monetary Sterilisation Account	1,148	1,637	1,880
Total		47,389	(132,390)	(74,889)

Clearing of the Consolidated Fund Bank Account Nos. 400 and 407 Overdrafts

28. On 28 May 2021, the Government of Guyana approved the issuance of eighty-five Debenture Certificates for an amount totalling \$200 billion. These debentures were issued to facilitate the securitisation of the Consolidated Fund overdraft with the residual balance to be used as supplementary domestic financing for budget 2021. As such, the Debenture Certificates were issued in accordance with the provisions of the General Local Loan Act 74:04. The Debentures ranged from \$1 billion to \$5 billion, with maturity from 15 December 2022 to 15 December 2041. The Variable interest rate coupon is payable annually, indexed to the 365-day Treasury Bills. Hence, as at 14 June 2021 the old and new Consolidated Fund Bank Accounts Nos. 400 and 407 recorded a total overdraft of \$171.363 billion, as is shown in the table below:

Account №.	Name of Account	Overdraft Amount \$'000
01610000400	A/G Official Consolidated Fund	(46,776,183)
01610000407	A/G Official for the Government of Guyana Consolidated Fund	(124,586,624)
Sub-total (Overdraft of the 400 and 407 Consolidated Fund Bank Accounts)		(171,362,807)
	Supplementary domestic financing for budget 2021	(28,637,193)
Grant-Total		(200,000,000)

29. On 14 June 2022 the consolidated overdraft of the old and new Consolidated Fund Bank Accounts totalling \$171.363 billion was cleared by the Debenture Certificates. As at 24 December 2021, the Government of Guyana paid the sum of \$1.194 billion to the Bank, attributed to accrued interest on the eighty-five Debenture Certificates for the period 28 May to 31 December 2021. In addition, the amount totalling \$28.637 billion was allocated to cater for payments that were expected to fall due and to maintain a positive balance in the Consolidated Fund.

Gifts

30. Section 34 of the Stores Regulations 1993 states that “*all gifts received shall be subject to normal store-keeping and received stores accounting procedures and the procedure set out in the Regulations 16 to 19 inclusive shall apply. A Gift Register in Form 18 shall be maintained by the Storekeeper, and the Permanent Secretary shall furnish the Secretary to the Treasury (now Finance Secretary), the Accountant General and the Auditor General information relating to all gifts received from time to time*”. However, although there was evidence of the receipts of numerous gifts during the year, there was no evidence of adherence to these procedures. As a result, the amount of \$4.457 billion representing Miscellaneous Receipts as at 31 December 2021 was understated by an undetermined amount.

Ministry’s Response: The accounting for gifts in accordance with laid down procedures shall continue to engage the attention of the Ministry of Finance. The Ministry intends to seek the intervention of the Internal Audit Department in its interface with Agencies to bring about enhanced compliance.

Recommendation: *The Audit Office recommends that the Ministry of Finance adopt stringent measures to ensure that there is compliance with the Stores Regulations. (2021/003)*

31. The Statement of Receipts and Payments of the Consolidated Fund presents fairly, in all material respects, the receipts and payments for the year ended 31 December 2021.

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

32. The Statement of Expenditure from the Consolidated Fund as compared with the Total Funds Available as shown on pages 307 to 316 revealed that amounts totalling \$435.332 billion were made available for expenditures. This comprised of \$308.857 billion and \$126.475 billion for Current and Capital Expenditure, respectively. See summary in the table below:

Description	2021 \$'000	2020 \$'000	2019 \$'000
<u>Current Expenditure</u>			
Approved Allotment	279,833,534	257,474,963	231,440,454
Add: Supplementary Allotment	29,023,605	11,245,296	4,678,479
Add: Contingency Fund Advances	0	0	223,243
Total Funds Available	308,857,139	268,720,259	236,342,176
Less: Actual Expenditure	300,466,103	260,919,464	225,331,030
Over/(Under) the Total Funds Available	(8,391,036)	(7,800,795)	(11,011,146)
<u>Capital Expenditure</u>			
Approved Allotment	103,247,822	72,070,173	69,278,554
Add: Supplementary Allotment	23,227,245	8,916,525	3,592,237
Add: Contingency Fund Advances	0	0	3,926,998
Total Funds Available	126,475,067	80,986,699	76,797,789
Less: Actual Expenditure	104,386,181	76,114,742	66,262,442
Over/(Under) the Total Funds Available	(22,088,886)	(4,871,957)	(10,535,347)
Total Approved Allotment	383,081,356	329,545,136	300,719,008
Add: Total Supplementary Allotment	52,250,847	18,195,745	8,270,716
Add: Total Contingency Fund Advances	0	792,331	4,150,242
Total Funds Available	435,332,206	349,706,958	313,079,966
Less: Total Expenditure	404,852,284	337,034,206	291,593,472
Over/(Under) the Total Funds Available	(30,479,922)	(12,672,752)	(21,483,494)

Current Expenditure

33. As illustrated in the table above, Approved Allotment for Current Expenditure was \$279.834 billion. During the year, amounts totalling \$29.024 billion were granted in Supplementary Provisions bringing the total funds available for Current Expenditure to \$308.857 billion. Total Current Expenditure amounted to \$300.466 billion, resulting in a total shortfall of \$8.391 billion. This outturn was mainly attributed to significant shortfalls in expenditures under the revised allocations of various entities.

34. The table below provides a summary of the entities with significant unspent balances in Current Expenditures:

Description	Total Funds Available \$'000	Total Expenditure \$'000	Unspent Balance \$'000
<i>Ministry/Department</i>			
Guyana Elections Commission	4,041,996	1,805,381	(2,236,615)
Office of the Prime Minister	17,152,607	15,521,860	(1,630,747)
Ministry of Health	40,736,950	39,799,654	(937,296)
Ministry of Finance	31,220,466	30,722,554	(497,912)
Ministry of Education	20,174,876	19,736,159	(438,717)
Ministry of Home Affairs	20,506,007	20,270,272	(235,735)
Ministry of Foreign Affairs and International Co-operation	5,341,453	5,121,647	(219,806)
Ministry of Human Services and Social Security	26,217,689	26,002,111	(215,578)
Ministry of Natural Resources	1,278,362	1,070,174	(208,188)
Parliament Office	1,802,411	1,621,999	(180,412)
Ministry of Local Government and Regional Development	1,850,878	1,710,442	(140,436)
Office of the President	4,474,116	4,336,711	(137,405)
Ministry of Public Service	3,052,236	2,921,229	(131,007)
Public Procurement Commission	196,443	107,396	(89,047)
Ministry of Amerindian Affairs	1,120,410	1,042,314	(78,096)
Ethnic Relations Commission	227,526	150,076	(77,450)
Ministry of Labour	818,612	751,251	(67,361)
Ministry of Culture, Youth and Sports	2,728,077	2,670,973	(57,104)
Rights Commission of Guyana	164,689	116,475	(48,214)
Ministry of Tourism, Industry and Commerce	1,823,910	1,793,328	(30,582)
Ministry of Parliamentary Affairs and Governance	134,872	109,366	(25,506)
Office of the Ombudsman	73,920	53,118	(20,802)
Guyana Defence Force	14,078,170	14,058,781	(19,389)
Ministry of Agriculture	15,201,683	15,186,004	(15,679)
Ministry of Public Works	6,665,259	6,651,272	(13,987)
Public and Police Service Commission	151,505	137,611	(13,894)
Ministry of Legal Affairs	540,645	528,051	(12,595)
<i>Regions</i>			
Regions 1-10	47,920,330	47,380,240	(540,090)
Total	269,696,098	261,376,449	(8,319,650)

Capital Expenditure

35. The Approved Allotment for Capital Expenditure was \$103.248 billion. During the year, amounts totalling \$23.227 billion were granted in Supplementary Provisions bringing the total funds available to \$126.475 billion. Total expenditure amounted to \$104.386 billion, resulting in a total shortfall of \$22.089 billion. The table below gives a breakdown of mainly those Ministries and Regions whose Capital Expenditure were under the total funds available.

Ministry/Region	Approved Allotment (Allotment1) \$'000	Supplementary Allotment \$'000	Total Funds Available \$'000	Total Expenditure \$'000	Unspent Balance \$'000
Ministry of Finance	11,677,089	0	11,677,089	3,545,500	(8,131,589)
Ministry of Public Works	32,999,121	5,026,426	38,025,547	32,503,637	(5,521,910)
Ministry of Health	5,291,034	802,175	6,093,209	4,467,081	(1,626,128)
Ministry of Education	5,455,953	50,983	5,506,936	3,953,071	(1,553,865)
Office of the Prime Minister	5,690,307	55,849	5,746,156	4,643,740	(1,103,417)
Ministry of Human Services and Social Security	3,307,194	0	3,307,194	2,272,177	(1,035,017)
Ministry of Housing and Water	8,917,930	12,680,290	21,598,220	20,816,804	(781,416)
Ministry of Agriculture	8,177,036	2,255,000	10,432,036	9,708,874	(723,162)
Supreme Court	1,200,000	0	1,200,000	878,604	(321,396)
Ministry of Home Affairs	4,093,315	559,105	4,652,420	4,365,034	(287,386)
Ministry of Tourism, Industry and Commerce	920,225	0	920,225	657,050	(263,175)
Ministry of Culture, Youth and Sports	1,216,628	75,600	1,292,228	1,090,491	(201,737)
Office of the President	864,722	0	864,722	684,328	(180,393)
Ministry of Local Government and Regional Development	2,680,166	16,613	2,696,779	2,589,216	(107,563)
Guyana Elections Commission	120,000	0	120,000	23,482	(96,518)
Guyana Defence Force	1,105,000	936,788	2,041,788	1,951,816	(89,972)
Public Prosecutions	28,000	50,000	78,000	53,999	(24,001)
Parliament Office	65,000	0	65,000	49,199	(15,801)
Total	93,808,720	22,508,829	116,317,549	94,254,104	(22,064,446)

Ministry's Response: The comment is noted.

36. The Statement as shown on pages 307 to 316 properly presents the Expenditure from the Consolidated Fund as compared with the Estimates of Expenditure for the year ended 31 December 2021.

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

37. Expenditure in respect of those services, which by Law are directly charged upon the Consolidated Fund, otherwise known as Statutory Expenditure, is shown on page 317 and 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. See summary in table below:

Description	Wages and Salaries 2021 \$'000	Employment Overhead Expenses 2021 \$'000	Total Expenditure 2021 \$'000	Total Expenditure 2020 \$'000	Total Expenditure 2019 \$'000	Total Expenditure 2018 \$'000
Ministries and Departments	35,211	8,430	43,641	54,700	61,328	26,698
Pensions and Gratuities	5,773,693	0	5,773,693	5,499,336	4,951,443	4,475,987
Dependent's Pension Fund	270,000	0	270,000	270,000	243,600	181,999
Public Debt:						
Internal Principal	5,799,944	0	5,799,944	2,039,944	279,944	279,944
Internal Interest	2,787,080	0	2,787,080	1,318,871	1,031,816	1,332,587
External Principal	12,074,424	0	12,074,424	11,040,432	11,497,526	11,556,215
External Interest	4,832,956	0	4,832,956	4,925,097	4,838,608	4,561,182
Total	31,573,308	8,430	31,581,738	25,148,380	22,904,265	22,414,612

38. The Statement as shown on page 317 properly presents those services which by Law are directly charged upon the Consolidated Fund for the year ended 31 December 2021.

RECEIPTS AND PAYMENTS OF THE CONTINGENCIES FUND

39. Section 221(1) of the Constitution states “*Parliament may make provision for the establishment of a Contingencies Fund and for authorising the Minister responsible for finance to make advances from that Fund if he is satisfied that there is an urgent need for expenditure for which no other provision exists*”. 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 as stated in Section 41(3) of the FMA Act require the Minister, when 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...”.**

40. Section 22(1)(c) of the FMA Act states “*the amount of an appropriation for any programme may not be varied under this section by more than ten per cent of the total amount appropriated for the programme in the applicable appropriation Act*”. In addition, Section 22(2) states “*the Minister shall include all changes to appropriations made pursuant to subsection (1) up to the end of the tenth month of the current fiscal year in an appropriation amendment Bill: otherwise any changes shall be made in accordance with Section 24*”.

41. According to the Statement of Receipts and Payments of the Contingencies Fund as shown on page ____ for the year ending 31 December 2021 amounts totalling \$7.019 billion were drawn from the Fund by way of thirty-nine advances as shown in the table below. These were cleared by Supplementary Provisions.

Warrant No.	Date of Warrant	Ministry/Region	Amount \$'000
1	04/06/2021	Ministry of Health	957,000
2	21/05/2021	Guyana Defence Force	618,125
3	02/06/2021	Ministry of Health	326,250
4	08/06/2021	Ministry of Home Affairs	5,400
5	22/07/2021	Office of the President	120,000
6	23/09/2021	Ministry of Education	31,573
7	22/09/2021	Ministry of Education	175,565
8	22/09/2021	Ministry of Education	77,980
9	26/10/2021	Office of the President	145,026
10	31/10/2021	Ministry of Home Affairs – GPF	60,180
11	26/11/2021	Region No. 2	2,930
12	26/11/2021	Region No. 2	3,122
13	22/11/2021	Region No. 2	878
14	22/11/2021	Region No. 2	19,810
15	26/11/2021	Region No. 3	46,704
16	23/08/2021	Region No. 4	63,553
Sub-Total			2,654,096

Warrant №.	Date of Warrant	Ministry/Region	Amount \$'000
17	29/11/2021	Region №. 5	8,662
18	29/11/2021	Region №. 5	64,994
19	26/11/2021	Region №. 6	9,350
20	26/11/2021	Region №. 6	28,157
21	26/11/2021	Region №. 6	20,215
22	26/11/2021	Region №. 6	139,734
23	26/11/2021	Region №. 6	53,915
24	29/11/2021	Region №. 7	1,497
25	29/11/2021	Region №. 7	10,539
26	26/11/2021	Region №. 8	12,701
27	26/11/2021	Region №. 7	2,378
28	26/11/2021	Region №. 9	2,293
29	22/11/2021	Region №. 2	11,583
30	29/11/2021	Region №. 10	6,726
31	26/11/2021	Region №. 10	29,916
32	29/11/2022	Region №. 10	12,641
33	29/11/2021	Region №. 1	1,149
34	29/11/2021	Region №. 1	2,704
35	29/11/2021	Region №. 1	5,838
36	09/12/2021	Ministry of Agriculture	1,315,750
37	21/09/2021	Ministry of Health	51,484
38	09/12/2021	Ministry of Agriculture	2,335,819
39	09/12/2021	Ministry of Agriculture	236,989
Sub-Total			4,365,034
Grand Total			7,019,130

42. The Statement as shown on page 318 presents fairly, in all material respects, the Receipts and Payments of the Contingencies Fund for the year ended 31 December 2021.

FINANCIAL REPORTS OF THE DEPOSIT FUND

43. Section 42 of the FMA Act states that “*the Minister may establish one or more Deposit Funds into which public moneys shall be paid pending repayment or payment for the purpose for which the moneys were deposited*”. There was a net movement of \$1.171 billion during the year. The Financial Report of the Deposit Fund for the year ended 31 December 2021 is shown on page 356.

44. The old Deposit Fund Account №. 401, from which amounts totalling \$1.955 billion and \$55M were transferred to the new Consolidated Fund in 2006 and 2010 respectively, reflected a nil balance in 2012, and was closed as at 31 December 2013. However, the Audit Office was unable to determine the details of the amounts transferred from this Account due to a gap of fourteen years in financial reporting covering the period 1982 to 1995. In addition, Ledgers relating to the Fund were not 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.

45. Although a New Deposit Fund account was not established in accordance with Section 42 of the FMA Act, a Ledger Account is maintained in IFMIS to account for all receipts and repayments of deposits.

Ministry’s Response: All Deposits Fund Accounts, prior to 2004, were maintained on a manual basis by the then Ministries, Departments, and Regions, hereafter referred to as Agencies. The Ministry of Finance during that prior period was reliant on the information provided by those Agencies and it was on that basis that the balances in the old Deposits Fund Account №. 401 were transferred to the new Consolidated Fund Account №. 407. While the transfers were done in lump sums the apportionment was established against the relevant Agencies in the IFMIS. The apportionment was because of the financial information provided by the respective Agencies. Whatever information was provided by those Agencies in relation to figures for the opening balances in the Deposits Fund was acted upon in January 2004.

46. Shown in the table below are the details of the Deposit Fund Ledger Account as at 31 December 2021.

Description	Amount 2021 \$'000	Amount 2020 \$'000	Amount 2019 \$'000
<i>Types of Deposit</i>			
Dependents Pension Fund	2,987,423	2,376,507	1,931,023
Sugar Industry Welfare Committee	50,691	50,691	50,691
Sugar Industry Labour Welfare Fund	602,583	651,696	743,773
Sugar Industry Rehabilitation Fund	74,833	74,833	74,833
Sugar Industry Price Stabilisation Fund	14,924	14,924	14,924
Miscellaneous	(2,634,696)	(821,038)	34,089
Total	1,095,758	2,347,613	2,849,333
<i>Types of Advance</i>			
Personal	23,499	22,004	23,059
Gratuity	1,189,024	1,281,676	1,312,358
Auto Advance	97,578	104,461	105,843
Guyana Gold Board	8,650,148	8,650,148	8,650,148
Imprest & Cash on Hand	1,699,940	1,520,790	1,568,665
Deposit Fund Advance Warrants	208,410	208,410	208,410
Crown Agents	411,798	411,798	411,798
Statutory and Other Bodies	1,554,456	1,554,456	1,554,456
Total	13,834,853	13,753,743	13,834,737

47. Examination of the Financial Report of the Deposit Fund revealed the following:

- a) The advance amount for Guyana Gold Board is reflected as static for the period 2012 to 2021. In addition, the audited Financial Statements of Guyana Gold Board reflects \$8.732 billion as at 31 December 2021 while the Financial Reports of the Deposit Fund submitted by the Accountant General's Department reflects \$8.650 billion resulting in an unexplained variance of \$81.483M.
- b) Advances in relation to Deposit Fund Advance Warrants remained static for the period 2014 to 2021.
- c) The amount for Statutory and Other Bodies remained static for the period 2005 to 2021.

Ministry's Response: The Head of the Ministry stated that:

- (a) The Ministry maintains the accuracy of its figures.
- (b) The clearing of Deposits Fund Advances is dependent on the outcome of matters still before the Courts.
- (c) The static position reflected against the Statutory and Other Bodies is as a result of the balances being transferred to the new Consolidated Fund Account in 2003.

Recommendation: The Audit Office once again recommend that the Ministry take urgent action to bring closure to these issues. (2021/004)

48. Except for the effects of the matter, 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 356 presents fairly all the receipts and repayments of deposits for the year ended 31 December 2021.

SCHEDULE OF ISSUANCE AND EXTINGUISHMENT OF ALL LOANS

49. Section 73(2)(a)(iii) of the FMA Act requires that the Minister present such other “*financial information relating to the fiscal year that he deems necessary to present fairly the financial transactions and financial position of the State*”. The Schedule of Issuance and Extinguishment of all Loans as shown on page 357 reflected a balance of \$81.202 billion at the end of 2021 as shown below:

Description	Balance as at 31 December 2021 \$'000
Guyana National Printers	73,592
Ogle Airport Inc.	233,105
Guyana Sugar Corporation	29,322,826
Guyana Power and Light Inc.	51,572,335
Total	81,201,858

50. The Schedule of Issuance and Extinguishment of all Loans for the year ended 31 December 2021 reflected outstanding loan amounts of \$81.202 billion for four agencies.

51. The Schedule of Issuance and Extinguishment of all Loans present fairly, in all material respects, the loans issued and extinguished as 31 December 2021.

STATEMENT OF ASSETS AND LIABILITIES OF THE GOVERNMENT

52. The assets and liabilities of the Government comprised mainly cash and bank balances and cash equivalents, as well as short and long-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 assets and liabilities of the Government.

53. The Statement of Assets and Liabilities of the Government for the year ended 31 December 2021, is summarised as follows:

Description	2021 \$M		2020 \$M	
<u>Assets</u>				
Central Government Accounts	39,330		(176,122)	
LIS 11 Bank Account	0		0	
WSG Bank Account -Loan	0		0	
Cash at Bank of Guyana in respect of special accounts (2000 Series)	9,058		15,695	
Cash at Bank of Guyana in respect of Redemption of Treasury Bills Account	(0.003)		(0.003)	
		48,388		(160,426)
<u>Less: Liabilities</u>				
Treasury Bills				
<u>90 days</u>				
K-Series	993		993	
<u>182 & 365 days</u>				
B-Series	1,148		1,742	
G Series	142,571		65,078	
F Series	351		5,326	
E Series	0		7,029	
	145,064		80,168	
Sugar Industry Welfare, Labour, Rehabilitation & Price Stabilisation Funds	743		742	
Miscellaneous Deposits	(2,635)		(821)	
Dependants' Pension Fund and Sugar Industry Welfare Committee	2,987		2,427	
		146,159		82,516
Net Liability		97,771		(242,942)

54. The sum of \$39.330 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 №. 407). This was due primarily to the absence of reconciliations of a number of Government Bank Accounts. Nevertheless, as at 31 December 2021 the old Consolidated Fund (Account №. 400) overdraft of \$46.776M and the new Consolidated Fund (Account №. 407) overdraft of \$116.564 billion were cleared via Debenture Certificates approved by the Government of Guyana. The following table gives a breakdown with comparative figures at the end of the preceding years:

Account №.	Description	Amount 2021 \$M	Amount 2020 \$M	Amount 2019 \$M
407	Consolidated Fund (New) (Cash Book)	4,425	(160,302)	(77,512)
400	Consolidated Fund (Old)	0	(46,776)	(46,776)
3001	Non-Sub Accounting Min/Dept.	0	0	0
-	Other Ministries/Departments' Accounts	33,757	29,320	30,833
969	Monetary Sterilisation Account	1,148	1,636	1,880
Total		39,330	(176,122)	(91,575)

2000 Series Bank Accounts

55. The 2000 series bank accounts are a combination of various accounts for project, grant, debt relief, and balance of payment accounts. These accounts do not form part of the Consolidated Bank Account №. 01610000407, however, they are Government Funds. The Audit Office's assessment of the balances held in these accounts indicated that there were a total of seventy-five accounts with closing balances totalling \$9.058 billion. Twenty-eight of these accounts are inactive with closing balances totalling \$264.213M and forty-seven are active accounts with closing balances totalling \$8.794 billion.

56. Noteworthy, of the seventy-five accounts, forty-eight accounts recorded zero balances and eleven accounts reflected static balances totalling \$960.995M for over two to five years. At the time of reporting the Ministry closed thirty-eight of the accounts with zero closing balances.

57. In addition, during the years 2020 and 2021 three new accounts were added to the 2000 Series Bank Account with a closing balance of \$3.247 billion as at 31 December 2021. See details in the table below:

Account №.	Description	Balance as at 31/12/2021 \$000	Balance as at 31/12/2020 \$000
201240	Special Deposit – Accountant General	3,197,442	2,450,003
201653	Official Crude Lifting	20,524	54,246
201321	Official Support for Indigenous Education	29,190	0
Total		3,247,156	2,504,249

Ministry's Response: The comments are noted.

58. As at 31 December 2021 there was a net change of \$8.016 billion which comprises of a \$7.493 billion reduction of the bank balances. See full details in the table below:

Account No.	Description	Balance as at 31/12/ 2021 \$000	Balance as at 31/12/2020 \$000	Net Changes
200880	Accountant General	2,500,094	9,617,378	(7,117,284)
201520	Official Global Fund/MOH Mal/Reg 9	37,435	28,509	8,925
201660	Official SEPG-GRT/FM-13897-GY	194,037	267,485	(73,448)
201681	Official GUY for TNC UNEP US\$	191	6,691	(6,500)
201390	Budgetary Support	1,175,834	2,016,728	(840,894)
201696	GUY CDB/OCC GRSNT-US\$	55,722	8,021	47,701
201698	Official PSMOSP-INST. Strength to Guyana SSFETY NET USD	419	1,146	(727)
201651	Official GOG CDBTIP USD	3,753	3,753	0
201653	Official Crude Lifting	20,524	54,246	(33,722)
Total		3,988,009	12,003,957	(8,015,948))

Ministry's Response: Except for Bank Account numbers 200880 and 201390, all remaining accounts relate to projects that are being executed by Agencies other than the Ministry of Finance.

Monetary Sterilisation Account

59. As at 31 December 2020 the outstanding liability for the Monetary Sterilisation Account as stated in the Notes to the Financial Statements was overstated by \$71.397 billion which represents F-Series and G-Series that were deposited into the Consolidated Fund. The Bank of Guyana conducted a reconciliation of Account No. 969 as at 31 December 2020 and an amount of \$105.873M was being classified as unreconciled differences for the period July 1994 to November 2012.

60. As at 31 December 2021 the Government of Guyana repaid the unreconciled differences of \$105.885M, resulting in the full clearance of the unreconciled differences as shown below:

Treasury Bills Outstanding	Monetary Sterilisation Account \$'000	Consolidated Fund \$'000	Outstanding Liability \$'000
91 Days – K Series	0	993,480	
F- Series	0	350,652	
G- Series	0	142,571,139	
180 and 360 Days	1,148,388	0	
Total	1,148,388	143,915,271	145,063,659
Balance as per Bank Statement	1,148,388		
Unreconciled difference	0		

61. In addition, as at 31 December 2021 the Monetary Sterilisation account deficit of \$143.916 billion is the difference between the outstanding liability of \$145.064 billion and cash held for purpose of retiring the liability of \$1.148 billion. The difference of \$143.916 billion relates to unpaid discounts to the Bank of Guyana by the Government of Guyana.

62. The Government continued to operate on a cash basis and has not adopted or implemented the International Public Sector Accounting Standards (IPSAS). These Standards require 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.

Ministry's Response: The Integrated Financial Management and Information System (IFMIS) was upgraded from Version: 6.5 to Version: 7. The upgrade was geared to support the public sector functions in order to increase the effectiveness and efficiency of state financial management and facilitate the adoption of modern public expenditure practices, in keeping with international standards and benchmarks.

Additionally, efforts have been directed towards strengthening Public Financial Management (PFM) Systems, including re-engineering the business processes and restructuring the government chart of account that would be more aligned with the reforms that are considered prerequisites for the adoption of the International Public Sector Accounting Standards (IPSAS).

63. Except for the effects of the matter, 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 of Asset and Liabilities presents fairly, in all material respects, the Assets and Liabilities as at 31 December 2021.

SCHEDULE OF GOVERNMENT GUARANTEES

64. 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 shall include, with respect to each Government Guarantee outstanding:

- a) The identity of the public entity whose borrowing has been guaranteed;
- b) The identity of the creditor; and
- c) The amount of the Government's potential debt obligation in respect of the guarantee.

65. The Schedule of Government Guarantees as shown on page 358, reflected an outstanding balance of \$500M at the end of 2021, as shown below:

Agency	Outstanding Liability as at 31/12/2021 G\$'000	Outstanding Liability as at 31/12/2020 G\$'000
Bank of Guyana (Contribution to the Deposit Insurance Fund)	500,000	500,000
Total	500,000	500,000

66. The Schedule of Government Guarantees presents fairly, in all material respects, the liabilities guaranteed by Government as at 31 December 2021.

STATEMENT OF CONTINGENT LIABILITY

67. According to Section 73(2) of the FMA Act, the Minister of Finance is required to prepare a Statement of Contingent Liabilities which forms a component of the annual consolidated financial statements. The 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*”.

68. The Statement of Contingent Liability as shown on page 359, reflected an outstanding balance of \$500M at the end of 2021, as shown below:

Agency	Outstanding Liability as at 31/12/2021 G\$'000	Outstanding Liability as at 31/12/2020 G\$'000
Bank of Guyana (Contribution to the Deposit Insurance Fund)	500,000	500,000
Total	500,000	500,000

69. The Statement of Contingent Liability presents fairly, in all material respects, the contingent liabilities of Government for the year ended 31 December 2021.

SCHEDULE OF PUBLIC DEBT

70. In accordance with Article 221 of the Constitution, the Public Debt of Guyana and service of that debt are direct charges 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 G\$400 billion. In February 2021 the external debt ceiling was increased from \$400 billion to \$650 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.

71. During the period under review, the Government of Guyana entered into seven new loan agreements totalling G\$44.229 billion. The related loan agreements were all laid in the National Assembly during 2021. A summary of these loans is shown in the table below:

No.	Date of Agreement	Donor/ Loan Ref.	Description of Loan	Currency	Loan Amount \$'000	Equivalent G\$'000	Date laid in National Assembly
1	22 January 2021	IDB (№. 5201/BL-GY)	To strengthen Public Policy and Fiscal Management in response to the Health and Economic Crisis caused by Covid-19	USD	34,000	7,089,000	11 February, 2021
2	24 February 2021	CDB (CDB 22/SFR)	Hospitality & Tourism Training Institute Project	USD	9,780	2,039,130	10 June, 2021
3	24 February 2021	CDB (CDB 10/SFR)	Linden to Mabura Hill Road Upgrade Project	USD	112,432	23,442,072	10 June, 2021
4	9 March 2021	IDB (№. 5180- GY)	Support to Safety Nets for Vulnerable populations affected by Coronavirus in Guyana	USD	30,400	6,338,400	10 June, 2021
5	10 March 2021	IDA (№. 6825-GY)	Secondary Education Improvement Project Additional Financing	SDR	9,500	2,776,882	10 June, 2021
6	2 July 2021	IDA №. 6975- GY	Covid-19 Emergency Response Project - Additional Financing	SDR	3,500	1,023,061	9 August, 2021
7	29 September 2021	EXIM India	Financing the Procurement & installation of 30,000 Solar Home Lighting System in Hinterland communities	USD	7,290	1,519,965	13 December, 2021
Total						44,228,510	

72. Of the seven new loans contracted in 2021, four loans had no disbursements during 2021 while three had disbursements totalling G\$12.156 billion for the period under review as shown in the table below:

№.	Date of Loan Agreement	Donor Agency	Description of Loan	Currency	Loan Amount \$'000	Disbursement		
						Amount '000	Ex. Rate	Equivalent G\$'000
1	22 January 2021	IDB	To strengthen Public Policy and Fiscal Management in response to the Health and Economic Crisis caused by Covid-19 (№. 5201/BL-GY)	USD	34,000	34,000	208.50	7,089,000
2	10 March 2021	IDA	Secondary Education Improvement Project Additional Financing (№. 6825-GY)	SDR	9,500	2,320	292.30338	678,144
3	9 March 2021	IDB	Support to Safety Nets for Vulnerable populations affected by Coronavirus in Guyana (№. 5180-GY)	USD	30,400	21,049	208.50	4,388,717
Total								12,155,861

73. The Public Debt as at 31 December 2021 (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 2021 G\$'000	Total 2020 G\$'000
Unfunded	286,706,688	253,583,948	540,290,635	330,310,148
Funded	0	3,898,537	3,898,537	3,898,537
Treasury Bills (91 days)	0	997,300	997,300	997,300
(182 & 364 days)	0	145,510,350	145,510,350	79,946,700
Total	286,706,688	403,990,135	690,696,822	415,152,685

74. As can be noted, the total Public Debt stood at G\$690.697 billion or the equivalent of US\$3.313 billion at the end of 2021, as compared with the sum of G\$415.153 billion or the equivalent of US\$1.991 billion at the end of 2020, representing an increase of G\$275.544 billion.

75. Expressed as a factor of Current Revenue (G\$267.033 billion), the total Public Debt at the end of 2021 was 2.59 times Current Revenue, compared with a factor of 1.80 at the end of 2020, and 1.61 at the end of 2019.

External Debt

76. The External Debt at the end of 2021 was G\$286.707 billion, compared with G\$271.725 billion at the end of 2020, a net increase of G\$14.982 billion. Equivalent in United States Dollars, the External Debt as at 31 December 2021 was US\$1.375 billion, compared with US\$1.303 billion at the end of 2020. This net increase was due mainly to:

- a) Disbursements totalling G\$26.096 billion or US\$125.161M in respect of loans contracted;
- b) Repayments of principal totalling G\$11.891 billion or US\$57.031M;
- c) Accrued interest for Non-Paris Club Creditors amounted to G\$161.678M or US\$0.775M; and
- d) Fluctuation of exchange rates.

Petroleos de Venezuela Repayments

77. On 17 January 2018, the Ministry of Finance requested the Bank of Guyana to open an interest-bearing US Dollar bank account to set aside all payments due, and which cannot be made to Venezuela. This account has been established in Switzerland at the Bank for International Settlements (BIS) and has been credited with all obligations payable to Venezuela.

78. According to Bank of Guyana Statement of Account, the opening balance on this account as at 1 January 2021 was G\$4.082 billion or US\$19.579M while the closing balance as at 31 December 2021 was G\$5.344 billion or US\$25.632M, an increase of G\$1.262 billion or US\$6.053M. The funds in this account represents principal repayments, interest which is due to Petroleos de Venezuela (PDVSA) and accumulated interest earned on the account. These amounts were properly recorded and reflected in the records and on the Statement of Public Debt for the period under review.

Recall of Disbursed Amount

79. On the 19 September 2018, the Government of the Cooperative Republic of Guyana (CROG) obtained an Installment Sale Financing from the Islamic Development Bank (IsDB) to support the implementation of the Power Utility Upgrade Program for an amount not exceeding twenty million United States dollars (US\$20,000,000).

80. The sum of US\$ 119,000 was disbursed for the project during 2020. During the period review, there was a principal repayment of US\$83,000 and a return of US\$36,000 was made to the Islamic Development Bank, reducing the previous disbursement of funds. It was explained that the funds for this project have been repurposed.

Internal Debt

81. In February 2021, the National Assembly approved the Public Loan (Increasing of Limit) Order, paving the way for the Domestic Debt ceiling to be revised, increasing it from G\$150 billion to the new ceiling of G\$500 billion.

82. The Internal Debt at the end of 2021 was G\$403.990 billion, compared with G\$143.428 billion at the end of 2020, a net increase of G\$260.562 billion. This increase was due mainly to:

- a) Issuance of Debentures totalling G\$200.798 billion;
- b) The repayment of Debenture Certificates, Loan and Bonds totalling G\$5.800 billion;
- c) Outstanding Treasury Bills totalling G\$146.508 billion; and
- d) Redemption of outstanding Treasury Bills from 2020 totalling G\$80.944 billion.

Issuance of Debentures to Bank of Guyana (Variable Interest Rate Debentures Series A-T)

83. In 2021, Government took action to include as a public debt the large overdrafts on the two Consolidated Fund Accounts held at Bank of Guyana which amounted to \$171.479 billion as at 14 June 2021. Eighty-five Variable Interest Rate Debentures were issued to the Bank of Guyana for a total value of G\$200 billion. These Debentures were issued for the purpose of converting the Consolidated Fund overdrafts into Debentures and providing supplementary domestic financing for the 2021 Budget. The Consolidated Fund Accounts had a total overdraft of G\$171.479 billion on 14 June 2021, comprising of an inactive overdraft of G\$46.776 billion on the old 400 Account and an active overdraft of G\$124.703 billion on the new 407 Account. The residual balance of \$28.521 billion was used as supplementary domestic financing for Budget 2021. The Debentures issued range in value from G\$1 billion to G\$5 billion, with tenors ranging from 1 year to 20 years. Each Debenture carries a variable interest rate coupon payable annually. The value of the coupon would be calculated using the prevailing one-year Treasury Bill rate.

84. All transactions related to the issue of these Debentures were properly recorded and reflected on the Statement of Public Debt, including the payment of G\$1.194 billion, being the total accrued interest for the period 28 May to 31 December 2021.

Treasury Bills

85. For the period under review, the Bank of Guyana issued twenty (20) G-Series Treasury Bills with a total face value of G\$143.998 billion, three (3) F-Series Bills with a total face value of G\$5.705 billion and one (1) B-Series Bill with a face value of \$1.160 billion. These Treasury Bills were all properly reflected in the records.

Computerisation of Public Debt Register

86. During November 2016, with the aid of Commonwealth Secretariat through technical assistance, the Ministry was able to begin the process of having the Public Debt System computerised using the Commonwealth Secretariat Debt Recording Management System (CSDRMS). At the time of reporting, the system was partially implemented with the Debt Management Division having the authority to record, input and validate all data entered into the system. However, the Public Debt Section has only real-time viewing access and cannot input data and customise reports.

Ministry's Response: In 2014, the Ministry commenced the process of computerising the activities of the Public Debt Section using the CS-DRMS. Training during 2019 was aimed at improving the skills of the staff as the system evolved over a four-year period.

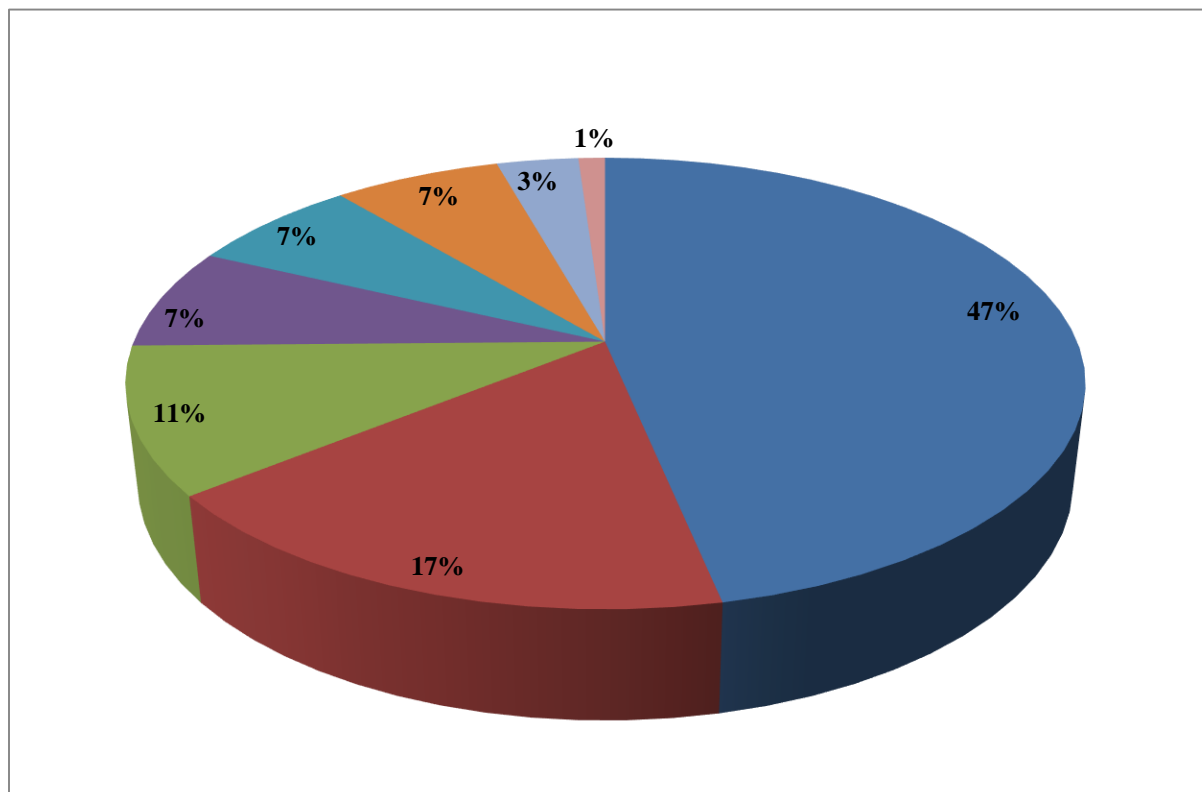
The preparation of the Public Debt Statement was done through use of information provided by the CS-DRMS which ought to imply that over time there would be less reliance on the manual records in the Public Debt Section within the Accountant General's Department. Consequently, the CS-DRMS would become the single repository for all debt related transactions resulting manual registers being completely replaced in the automation process.

CS-DRMS integrates with financial systems and allows seamless exchange of debt related data for improving efficiency and accuracy of information. As such, as the IFMIS System continues to evolve the Ministry intends to have an interface between the two systems for greater efficiency accountability, and transparency which will align with the advent of advent of the now Public Financial Management.

Recommendation: *The Audit Office recommends that the Ministry of Finance continue the process of having the Public Debt system fully computerised, and carry out monthly reconciliation of its records with those of the Debt Management Division. (2021/005)*

87. The Schedule of Public Debt presents fairly, in all material respects, the Public Debt of Guyana for the year ended 31 December 2021.

PUBLIC DEBT – EXTERNAL LOANS



IDB	CHINA	CDB	Venezuela	Non-Paris Club	IDA	OTHERS	INDIA	TOTAL
46.73%	17.49%	10.50%	7.27%	6.91%	6.73%	3.30%	1.07%	100%
\$133.977B	\$50.134B	\$30.101B	20.836B	\$19.824B	\$19.301B	\$9.462B	\$3.072B	286.707B

RECEIPTS AND DISBURSEMENTS BY HEADS OF BUDGET AGENCIES

88. The Statements of Receipts and Disbursements by Heads of Budget Agencies for the year ended 31 December 2021 are shown on pages 667 to 682. These statements are subjected to the comments dealing with the accounts of Ministries/Departments/Regions under the relevant sections of this Report.

APPROPRIATION ACCOUNTS OF HEADS OF BUDGET AGENCIES

89. The Appropriation Accounts of Head of Budget Agencies for the year ended 31 December 2021 in respect of the Current and Capital Appropriations for which they were responsible are shown on pages 360 to 666 of my Report. These accounts are subjected to the comments dealing with the accounts of Ministries/Departments/Regions under the relevant sections of this Report.

EXTRA-BUDGETARY FUNDS

90. 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

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

REPORT ON THE ACCOUNTS OF MINISTRIES/DEPARTMENTS/REGIONS

AGENCY 01 OFFICE OF THE PRESIDENT

Current Year Matters

Current Expenditure

Subsidies and Contributions to Local Organisations

92. The sum of \$2.429 billion was budgeted for Subsidies and Contributions to Local Organisations. A Supplementary Allotment of \$265.026M was approved while an Allotment Transfer of \$9.954M was made revising the Total Funds Available to \$2.429 billion. According to the Appropriation Accounts, amounts totalling \$2.368 billion were expended as at 31 December 2021. Included in this sum are amounts totalling \$2.114 billion which were released to seven entities under the control of Ministry. These entities are subject to separate financial reporting and audit. However, the agencies continue to breach Sections 80(3) and 80(4) of the Fiscal Management and Accountability Act of 2003 by failing to have their accounts laid in the National Assembly and submissions of financial statements for audit in a timely manner. The table below shows the status of each statutory body:

Agency	Amount Received \$'000	Year of Last Audit	Year Laid in National Assembly	Financial Statement received	Financial Statement not received
Environmental Protection Agency	609,057	2016	2014	2017-2020	2021
National Parks Commission	306,476	2008	2008	2009-2018	2019-2021
Guyana Lands & Surveys Commission	392,976	2017	2010	2018-2020	2021
Institute of Applied Science and Technology	255,000	2019	2014	2020	2021
Guyana Office for Investment	259,954	2017	2015	2018-2020	2021
Protected Areas Commission	225,879	2013	2013	2014-2016	2017-2021
Wildlife Management Authority	65,000	Established in June 2017		2019	June–Dec. 2017 2018 2020-2021
Total	2,114,342				

Office of the President's Response: The Head of the Budget Agency stated that the above table reflects the latest update from Heads of Subvention Agencies. The Head of Budget Agency will continue to engage Subvention Agencies Heads to have financial statements presented in a timely manner for audit and to have all audited accounts laid in the National Assembly promptly.

Recommendation: The Audit Office recommends that the Head of Budget Agency continue to follow-up with the defaulting agencies to have the outstanding financial statements submitted for audit and ensure that all outstanding audited accounts are laid in the National Assembly in a timely manner. (2021/006)

Other Matters

93. At the time of reporting, twenty-four payment vouchers totalling \$7.601M were not presented for audit examination. Similarly, for 2020, fifty-three payment vouchers totalling \$36.291M were not presented while 250 payment vouchers totalling \$85.003M for the years 2017 to 2019 remained outstanding. As a result, the scope of the audit was limited and a determination could not be made as to the propriety of the payments and whether value was received for the moneys spent.

Office of the President's Response: The Head of the Budget Agency indicated that efforts are being made to locate and present all the outstanding vouchers for audit and the Office will continue to work with the Audit Office to rectify this situation.

Recommendation: *The Audit Office recommends that the Head of Budget Agency (i) put systems in place to ensure that there is adequate accountability for Payment Vouchers and supporting documents, so that these could be provided for audit in a timely manner; and (ii) ensure all unrepresented Payment Vouchers are located and submitted for audit examination. (2021/007)*

Stores and Other Public Property

94. The Stores Regulations requires that log books be kept for vehicles owned and/or operated by the entity to record journeys undertaken and other pertinent information. However, for the year 2021, an examination of the sixty-nine serviceable vehicles for which log books were required to be maintained, the following discrepancies were noted:

- a) Forty-six log books were not presented for audit examination; and
- b) The signature of the Checking Officer was not evident in the log books for fifteen vehicles.

95. As a result, it could not be ascertained whether proper control was exercised over the use of these vehicles.

Office of the President's Response: The Head of the Budget Agency stated that the Transport Officer will rectify this situation by issuing Log books where necessary, as well as the signature of the Checking Officer.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that there is full compliance with the Stores Regulations as it relates to the maintenance of Log Books. (2021/008)*

Capital Expenditure

96. The sum of \$864.722M was allotted to execute the capital programmes of the Office for 2021. According to the Appropriation Accounts, amounts totalling \$684.329M were expended as at 31 December 2021, resulting in an unexpended balance of \$180.393M of which \$162.570M was noted mainly under Programme 5 - Environmental Management and Compliance.

97. The sum of \$313.622M was budgeted under Programme 5 of which amounts totalling \$151.062M were expended as at 31 December 2021. Included under this programme, is the amount of \$250M which was allotted for Guyana Protected Area System for improvement of infrastructure and supply of equipment to enhance the management and conservation of biodiversity in three protected areas: Shell Beach, Kaieteur National Park and Kanuku Mountains. According to the Appropriation Account, amounts totalling \$87.869M were expended, resulting in an unexpended sum of \$162.131M.

98. The Guyana Protected Area System is funded by the Governments of Guyana and Germany (KfW) and is subject to separate financial reporting and audit and is being done by private auditor. The Project was last audited for the period 1 June 2019 to 31 December 2021.

Office of the President's Response: The Head of the Budget Agency indicated that the Project has expended GYD 187,569,509 (EUR 852,588), which is approximately 28.41% of the total budget allocated under Component 1 of the Guyana Protected Areas System Project Phase III (GPAS). In June 2020, KfW suspended the activities under Component 2. Activities under Component 3 were implemented by the GFA Consulting Group through a separate Project Agreement, with direct disbursements from the Donor (KfW).

Recommendation: *The Audit Office recommends that the Office exercise better control over the implementation of its programmes to avoid recurrences. (2021/009)*

Capital Purchases

99. The sum of \$72.500M was budgeted for the purchase of office furniture and equipment. According to the Appropriation Accounts, amounts totalling \$72.290M were expended. An examination of Permanent Stores Register and payment vouchers revealed that there were 219 instances with an aggregate value of \$45.130M where the Permanent Stores Register was not updated which is a breach of Section 9 of the Stores Regulations, which requires that in respect of permanent stores entries shall be made in the Permanent Stores Register.

Office of the President's Response: The Head of the Budget Agency stated that the Office has commenced updating the Permanent Stores Register.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that there is full compliance with the Stores Regulations at all times. (2021/010)*

100. The sum of \$5.500M was budgeted for the purchase of furniture and equipment for the Police Complaints Authority for 2021. According to the Appropriation Account, the sum of \$5.486M was expended as at 31 December 2021. The assets were verified as having been received and brought to account with the exception of a laminating machine valued at \$165,000 which was not delivered at the time of reporting.

Office of the President's Response: The Head of the Budget Agency explained that the Authority made constant checks with the Supplier, they will now revert to writing requesting that the funds be returned to the Authority.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that there is full compliance with the Stores Regulations at all times. (2021/011)*

Prior Year Matters

Current Expenditure

101. The sum of \$288.098M was expended for print and non-print materials. Included in the said sum were amounts totalling \$18.599M, which represented full payments on two contracts for the acquisition of 100,000 birth certificates. The contracts were awarded by NPTAB through the single source method of procurement. The Ministry in its request to NPTAB to utilise the single source method of procurement stated that blank birth certificates are printed with highly sensitive security features which are confidential. The Ministry also stated that the incumbent supplier and its 'sister company' had successfully delivered on previous contracts and have proven to be reliable, confidential and provided 'high-quality security-features enable blank certificates'. At the time of this report a special investigation was being conducted into the said acquisition of birth certificates.

Office of the President's Response: The Head of the Budget Agency stated that this matter is engaging the Audit Office.

Capital Expenditure

102. Overpayment in the sum of \$2.308M made in 2015 was still not recovered by the Ministry at the time of reporting. This occurred on seven items in the Bills of Quantities for erecting of fence and security lights at building E - Castellani Compound. However, it was noted that the Ministry had engaged the Attorney General's Office on a way forward on this matter.

103. The CCTV system with a cost of \$19.108M, which was purchased during 2015 for the National Intelligence Centre had still not been delivered. However, it was noted that the Ministry had engaged the Attorney General's Office on a way forward on this matter.

Office of the President's Response: The Head of the Budget Agency stated that these matters were raised at PAC Meeting on July 14, 2021 and February 21, 2022 respectively. The Head of Budget Agency has written the Finance Secretary on June 14, 2022 for guidance on the way forward.

Recommendation: *The Audit Office recommends that the Head of Budget Agency submit an update to the Audit Office when these matters are resolved. (2021/012)*

Follow-up on the Implementation of Prior Year Audit Recommendations

104. The table below shows the prior year matters as contained in the Auditor’s General 2020 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 7 recommendations 6 were partially implemented and 1 was fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/11	Breach of Section 80 (4), FMA Act 2003		√	
2020/12	Breach of Stores Regulations – Log books		√	
2020/13	Unpresented payment vouchers		√	
2020/14	Breach of Stores Regulations – Inventory and marking of assets		√	
2020/15	Assets not put into use	√		
2020/16	Overpayment on construction works		√	
2020/17	Breach of Stores Regulations – non-delivery of asset		√	

AGENCY 02
OFFICE OF THE PRIME MINISTER

Current Year Matters

Current Expenditure

105. Amounts totalling \$183.500M were allotted for Other. A Supplementary Provision of \$10 billion was approved for Programme 022 - Disaster Preparedness, Response, and Management giving a revised allotment of \$10.184 billion. Amounts totalling \$8.665 billion were expended as follows:

Details	Amount \$'000
Warrants issued to Ministry of Agriculture for Flood Relief Assistance to farmers and households	7,600,000
Purchase of items for CDC hampers	721,751
Other expenditure	230,174
Transportation of hampers	89,075
Warrants issued to REO Region 5	14,000
Warrants issued to REO Region 2	10,000
Total	8,665,000

106. In relation to Warrants issued to the Ministry of Agriculture for Flood Relief Assistance to farmers and household for the sum of \$7.600 billion under Programme 2 - Disaster Preparedness, Response and Management to the Ministry of Agriculture to execute the Flood Relief Programme. The sum of \$7.124 billion was recorded as expenditure as at 31 December 2021. The balance on the warrants of \$476M represents amounts that were unreleased and cheques that were cancelled. At the time of reporting, the Audit Office is in the process of conducting a special audit.

107. In relation to the purchase of items for Civil Defence Commission hampers forty-two payment vouchers were examined, and it was observed that the National Procurement and Tender Administration Board (NPTAB) awarded eight contracts totalling \$295.838M based on direct contracting/single source. According to the data sheets attached to the NPTAB awards, the Ministry was advised that once the contracts between the Office of the Prime Minister and the suppliers have been signed, the date of signing of the contracts should be inserted on the sheets and returned to NPTAB immediately so as to facilitate publishing on the NPTAB website within five days of the signing of the contracts.

108. In addition, audit checks of Payment Voucher № 0200001563 for \$79.074M revealed that items totalling \$1.652M were not recorded in the store's records of the Civil Defence Commission. As a result, it could not be determined if the items were received.

109. At the time of reporting, the Ministry of Finance did not provide seventy-six and six payment vouchers amounting to \$484.470M and \$134.236M for line items Others - 6294 and Dietary – 6292, respectively. As such, the completeness, accuracy, and validity of the payments could not be determined.

Office of the Prime Minister’s Response: The Head of Budget Agency stated that the Office of the Prime Minister during the end of the fiscal year 2021 was pressed to implement as much of its budgetary allocation. It was during this haste that these lapses occurred. The Office of the Prime Minister has since been implementing the process required for restoring/updating contracts, records, and correspondence related to this programme.

Recommendations: *The Audit Office recommends that the Office put systems in place to manage and execute contracts in compliance with the FMA Act and the Procurement Act and also to ensure that all supplies are received. (2021/013)*

Subsidies and Contribution to Local Organisation

110. The sum of \$6.013 billion was allotted for Subsidies and Contributions to Local Organisations. The full sum was paid over to thirteen agencies, which were under the control of the Office.

111. These agencies were subject to separate financial reporting and audit except for the Hinterland Electrification Company Incorporated and Mabaruma Power and Light Company Incorporated which never submitted financial statements for audit. Further, the Office continued to breach Section 80, Sub-sections (1) and (3) (c) of the Fiscal Management and Accountability Act of 2003, which requires that statutory bodies “...as soon as is practicable and in all events not later than four months after the end of the fiscal year established for that statutory body...submit an annual report to the concerned Minister... which shall include...a report prepared by the Auditor General on the financial statements of the statutory body”. The table below provides the status of audits for each agency.

Agency	Amount \$'000	Financial Statements		
		Last Audited	Received	Not received
Government Information Agency	310,000	2015	2016-2018	2019-2021
National Communications Network Incorporated	250,000	2019	2021	
Integrity Commission	0	2021	-	-
National Data Management Authority	1,980,000	2015	2016-2020	2021
Guyana Energy Agency	329,173	2020	2021	-
Hinterland Electrification Company Incorporated	61,576	-	-	2015-2021
Kwakwani Utilities Incorporated	490,000	2015	2016-2020	2021
Lethem Power Company Incorporated	132,500	2016	2017-2018	2019-2021
Linden Electricity Company Incorporated	2,314,368	2018	2019-2020	2021
Mabaruma Power & Light Company Incorporated	30,000	-	-	2016-2021
Mahdia Power & Light Company Incorporated	50,000	2014	2015-2021	
Matthews Ridge Power & Light Company Incorporated	15,000	2014	2015	2016-2021
Port Kaituma Power & Light Company Incorporated	50,000	2015	2016	2017-2021
Total	6,012,617			

Office of the Prime Minister’s Response: The Head of Budget Agency stated that HECI and its subsidiaries have always had capacity challenges to prepare financial statements in a timely manner. However, private companies have been contracted to provide support, and significant progress is being made. The companies are committed to submitting all outstanding financial statements by end of 2022.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensures strict compliance with Section 80 (1) and (3) (c) of the FMA Act. (2021/014)

Capital Expenditure

112. The sum of \$5.690 billion was allotted under the five capital programmes. During the period under review, Supplementary Provision in the sum of \$55.849M was approved bringing the total funds available to \$5.746 billion. According to the Appropriation Accounts, amounts totalling \$4.644 billion were expended, resulting in an unspent balance of \$1.102 billion. This difference represents approximately thirty-two percent of the total funds available. This is an indication that the anticipated level of capital activities was not achieved. A summary of the differences is shown in the table below.

Description	Total Funds Available \$'000	Total Expenditure \$'000	Unspent Balance \$'000
021 - Prime Minister's Secretariat	211,030	200,489	10,541
022 - Disaster Preparedness, Response and Management	80,000	75,902	4,098
023 - Power Generation	4,977,146	3,889,450	1,087,696
Total	5,268,176	4,165,841	1,102,335

Programme 023-Power Generation

113. The table below provides a summary of the unspent balance under this Programme:

Project Code	Title	Funds Allocated \$'000	Expenditure \$'000	Unspent Balance \$'000
2606800	Power Utility Upgrade Programme	1,800,000	1,799,324	676
2609500	Renewable Energy Improvement-PSP	628,800	161,780	467,020
2610000	Solar System Project	500,000	0	500,000
2610100	Small Hydro Projects	125,000	5,000	120,000
Total		3,053,800	1,966,104	1,087,696

Lethem Power Company

114. The sum of \$50M was allotted for (i) upgrading of substation (ii) installation of feeder cable and (iii) procurement of generator. The full sum was released to the Company. The Company is subject to separate financial audit and reporting. The Company's last audited financial statement was for the year 2016.

Hinterland Electrification

115. The sum of \$141M was allotted for the (i) construction of distribution network at Kato (ii) construction of substation at Mahdia (iii) procurement of generators for Karasabai, Mahdia, and Port Kaituma and (iv) upgrading of distribution network at St Cuthbert's Mission. The entire sum was transferred to the Hinterland Electrification Company Incorporated (HECI). The Company was incorporated on 16 January 2015. The main aim of HECI is to "implement and maintain the steady extension and upgrade of electricity supply systems across the hinterland, and to constantly improve systems operations, merging isolated services where appropriate."

116. An examination of the records of the HECI revealed that the sum of \$8.522M was expended in 2021 to purchase one KVA generator for Karasabai and Wallaba poles for St. Cuthbert Mission. At the end of 2021, a balance of \$132.478M was retained by HECI instead of being refunded to the Consolidated Fund in keeping with Section 43 of the FMA Act. This resulted in the Appropriation Account of the Office being overstated by \$132.478M.

Office of the Prime Minister's Response: The Head of Budget Agency stated that the balance was retained because it was committed to contracts that were in execution but completion in each case was delayed due to manufacturing, shipping, and supply issues as a result of the pandemic. As of September 2022, GY\$108.655M remains unpaid, but Contractors have substantially completed the contracts, and requests for final payment are expected within a month in all cases.

Power Utility Upgrade Programme

117. On 10 October 2014, the Government of Guyana (GoG) and Inter-American Development Bank (IDB) signed a non-reimbursable financing agreement to enhance Guyana Power and Light (GPL) operational efficiency and corporate performance in order to prepare the organisation to supply electricity in a sustainable manner over the long term. The total estimated cost of the Programme is US\$64.573M.

118. The IDB agreed to provide a contribution of US\$37.642M from Ordinary Capital (OC) and the funds for Special Operations (FSO). The Program is also co-financed by the European Union's Caribbean Investment Facility (CIF) which will contribute €19.375M through a Project Specific Grant (PSG).

119. The sum of \$1.800 billion was allotted to the Office of the Prime Minister. The sum was provided for the (i) provision for loss reduction (ii) rehabilitation and upgrading of distribution networks (iii) rehabilitation of sub-stations at Kingston and Vreed-en-Hoop (iv) upgrade/relocation of distribution transformers (v) implementation of system management software and (vi) institutional strengthening.

120. According to the Appropriation Account the sum of \$1.799 billion was expended from the allocation. This Programme is subject to separate financial reporting and audit, and was last audited for the financial year 2021.

Sustainable Energy Programme- IDB Grant №. GRT/FM – 13897-GY

121. On 11 December 2013, the Government of Guyana and Inter-American Development Bank signed a non-reimbursable financing agreement to improve institutional capacities of the Guyana Power & Light Incorporated and the Office of the Prime Minister (OPM), through training of staff and promotion of the use of Renewable Energy Technology in urban and hinterland areas. The IDB agreed to provide a contribution of US\$5M, while the Government was to provide an in-kind contribution of US\$1.250M for the completion and uninterrupted execution of the Programme. The total estimated cost of the Programme was US\$6.250M, and the completion date for all the transactions under the Program is stated as sixty-six (66) months from the signing of the agreement. All activities under the Programme should have concluded on 10 June 2019. However, on 3 June 2019 and 8 November 2021, the IDB granted two no-cost extensions of twenty-four months and ten months, respectively. As a result, the life of the Programme was extended to 11 October 2022.

122. The sum of \$240M was allotted for 2021. A supplementary provision in the sum of \$42.346M was approved bringing the total funds available to \$282.346M and the full amount was expended. The sum was provided for (i) procurement and installation of photovoltaic systems in hinterland and coastal locations such as Yarakita, Hotoquai, Akawini, Bethany, Kabakaburi, Monkey Mountain, and Achiwib and (ii) construction of hydropower scheme at Kato.

123. This Programme is subject to separate financial reporting and audit. The Programme was last audited for the financial year 2021.

Renewable Energy Improvement -Power System Project- JAPAN GRANT №. 1860260

124. On 27 June 2018, the Government of Guyana and Japan International Cooperation Agency signed a non-reimbursable financing agreement for US\$17.240M to improve the efficiency of the power system by enhancing sub-station equipment and distribution lines in the City of Georgetown and the surrounding areas, as well as installing and demonstrating a solar photovoltaic system and energy management system at the CARICOM Secretariat Headquarters.

125. The sum of \$628.800M was allotted for this Programme. The amount was provided for the (i) enhancing of sub-stations equipment and distribution lines at Canefield, Onverwagt, Good Hope, and Sophia and (ii) provision for photovoltaic and energy management systems for the CARICOM Secretariat.

Office of the Prime Minister's Response: The Head of Budget Agency stated that:

- a) Works on the project had to be temporarily suspended on 30 April 2020 due to the COVID-19 pandemic and the ensuing precautionary measures (such as travel restrictions, closure of international airports, mandatory quarantine of persons travelling from high-risk countries, and a travel advisory prohibiting Japanese citizens from travelling to high-risk countries such as Guyana) implemented by countries to contain the pandemic. These measures prevented the Contractor from dispatching personnel in a timely manner to Guyana to supervise the installation, testing, and commissioning of equipment at the GPL and CARICOM sites. It is pertinent to note that the travel advisory issued by the Government of Japan remained in effect up until April 2021. Works on the project recommenced on June 2021. The revised completion dates were 30 September 2021 for the GPL component and 27 December 2021 for the CARICOM component.
- b) The GPL component was completed as planned and payment of \$161.780 million for installation and operation training was completed on 4 November 2021. For the CARICOM component, only the 400kWp solar PV power generation system with battery storage was completed by the revised date and commissioned on 11 January 2022. Completion of the Building Energy Management System is delayed due to the failure of three power monitoring units for the system. These were returned to the manufacturer in Japan for diagnosis and repairs/replacement on 11 January 2022. The revised completion date is December 2022.
- c) In the meanwhile, the contract has to be amended to facilitate part completion and handover of the solar PV system. The amended contract is awaiting JICA's review and concurrence.

- d) Since the commissioning of the Solar PV System some defects have developed and require the replacement of 32 solar panels and 78 battery modules. These parts are expected by 31 October 2022.

Energy Matrix Diversification Programme – IDB LOAN № 4676/ BL-GY

126. On 11 February 2019, the Inter-American Development Bank (IDB) and the Government of Guyana entered into an agreement, where the IDB agreed to lend the sum of US\$21.160M to support Guyana’s evolving energy sector (i) by investing in sustainable/cleaner energy solution to diversify the energy matrix in the hinterland while contributing to climate change mitigation (ii) investing in the reinforcement of transmission infrastructure to improve reliability and stability of the Demerara Berbice Interconnected System (DBIS) and (iii) strengthening the Department of Energy to develop a regulatory framework and improve institutional capacity and governance of the Oil and Gas Sector. The duration of the Program is four (4) years with a total cost of US\$25.110M. The Guyana Power and Light (GPL) will contribute counterpart resources of US\$3.950M towards the execution of the Programme.

127. The Programme is being jointly implemented by the GPL and Guyana Energy Agency (GEA). The GPL will execute and implement Component two (2) - Reinforcement of Transmission Infrastructure and Component four (4) sub-components being management and contingencies in the total sum of US\$6.637M. The Guyana Energy Agency will implement Component one (1) - Renewable Energy Solutions for the Hinterland Program and Component three (3) Institutional Strengthening and Governance of the Energy Sector. Both agencies will split the project management, other costs, and contingencies in the total sum of US\$14.523M.

128. The sum of \$750M was allocated for this Programme and the full amount was expended. The Programme is subject to separate financial reporting and audit. The last audit was for the year ended 31 December 2021.

Office of the Prime Minister’s Response: The Head of Budget Agency stated that the GEA agrees that the sum of \$750M was allocated for this Programme. However, \$482.124M was expended in 2021. The Programme experienced delays in the arrival of equipment and materials due to the pandemic, which resulted in a sum of \$267.876M not being expended in 2021.

Solar System Project

129. The sum of \$500M was allocated for the provision of solar systems for households in hinterland communities. According to the capital project profile, the Project was to be funded by India. However, the full sum remained unspent. As a result, households in the hinterland communities did not benefit from improved electricity supplies.

Office of the Prime Minister’s Response: The Head of Budget Agency stated that the Credit Line Agreement for the purpose of procuring and installing solar systems for 30,000 homes in the hinterland communities was signed on 29 September 2021 between the GoG and the Exim Bank of India for the sum of US\$7.290M. The Agreement was made effective on 14 February 2022. Draft tender documents were completed on 24 February 2022 for the Bank’s review.

The pre-qualification document was published by EXIM Bank on 19 April 2022 and bids were opened on 19 May 2022. A total of five applications were received and a request for proposals is currently underway. The \$500M allocated for the procurement of the 30,000 solar systems was not expended since the Agreement only became effective in 2022 and the procurement process was not concluded in 2021.

Small Hydro Projects

130. The sum of \$125M was allocated for (i) construction of hydropower facilities at Moco Moco and Kumu (ii) provision for geotechnical and topographic surveys (iii) provision for Environmental and Social Management Plan and (iv) provision for consultancy services, administration, and land acquisition. An amount of \$5M was expended. According to the capital project profile, the Projects were to be funded by the Islamic Development Bank.

131. This Programme is subject to separate financial reporting and audit. The Programme was last audited for the year ended 31 December 2021 and the audit report was issued on 10 March 2022.

Office of the Prime Minister's Response: The Head of Budget Agency stated that Loan effectiveness was achieved on 22 August 2021 which was a precondition for expenditures. Specific Procurement Notice was issued on 28 July 2021, 5 bids were received on 21 October 2021 and an evaluation report was submitted on 22 November 2021 to the Bank and NPTAB. On 3 January 2022, the Bank advised on the need for re-tendering.

National Data Management Authority

132. The sum of \$41.500M was provided for network-attached storage device, computers, and wireless access points. A Supplementary Provision in the sum of \$13.503M was approved bringing the total funds available to \$55.003M. Amounts totalling \$55.003M were expended. The Authority is subject to separate financial audit and reporting. However, the Authority's last audited financial statements were for the year 2015.

Office of the Prime Minister's Response: The Audit Office received National Data Management Authority's (NDMA) unaudited financial statements for the years 2016-2020. The NDMA is in the process of preparing the financial statements for 2021. Once completed, submissions will be made to the Audit Office.

Other Matter

Accounting for Expenditure

133. The Office continued to breach the provisions of Section 43 of the Fiscal Management and Accountability Act 2003, when it failed to refund to the Consolidated Fund, fifteen cheques drawn for a sum of \$0.705M. As a result, expenditure on the Appropriation Accounts has been overstated by \$0.705M. It should be noted that the cheques were at the Ministry of Finance at the time of reporting and have since become stale-dated.

Office of the Prime Minister's Response: The Head of the Budget Agency stated that in relation to the four cheques totalling \$392,000, the payee had passed away and his relative is in the process of administering his estate. Efforts are being made to contact the other payees to uplift their cheques.

Recommendations: *The Audit Office recommends that since these are cheques relating to Directs Payments, the Office should follow up with the Ministry of Finance on the way forward. (2021/015)*

Prior Year Matter

Stolen and Damaged Laptops

134. In 2015, a total of 9,609 laptops were purchased for \$1.607 billion. The laptops were received in February 2016 and stored at the e-Governance Unit. A physical verification in 2016 revealed that 2,959 laptops with a total approximate cost of \$495M were damaged. It should be noted that the amount of laptop stated included prior years delivery. Further, it was reported that 103 laptops costing \$17.228M were stolen and that a police report was being awaited.

Office of the Prime Minister's Response: The Head of Budget Agency stated that the Office of the Prime Minister wrote to the Ministry of Finance on 9 June 2022 seeking a satisfactory resolution in the interest of the parties involved.

Recommendation: *The Audit Office once again recommends that the Head of the Budget Agency follow-up with the police to bring this matter to a closure. (2021/016)*

Follow-up on the Implementation of Prior Year Audit Recommendations

135. The table below summarises the prior year matters as contained in the Auditor's General 2020 Report, and the actions taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 14 recommendations; 1 was not implemented and 13 were fully implemented.

Rec. №	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/018	Poor maintenance of log books	√		
2020/019	Missing payment vouchers	√		
2020/020	Breach of Section 80 (1) and (3) (c)	√		
2020/021	Breach of Section 43 of FMA Act	√		
2020/022	Breach of accounting system	√		
2020/023	Breach of accounting system	√		
2020/024	Breach of Section 39 of Stores Regulation	√		
2020/025	Breach of Section 24 of Stores Regulation	√		
2020/026	Non-delivery of items	√		
2020/027	Poor contract administration	√		
2020/028	Poor contract administration	√		
2020/029	Breach of Section 43 of FMA Act	√		
2020/030	Untimely execution of projects	√		
2020/031	Stolen laptops			√

AGENCY 03
THE MINISTRY OF FINANCE

Current Year Matters

Current Expenditure

Subsidies and Contributions to Local Organisations

136. The sum of \$8.431 billion was budgeted for Subsidies and Contribution to Local Organisations for six entities under the Ministry. An allotment transfer of \$700M was made revising the total funds available to \$7.731 billion. According to the Appropriation Account, the sum of \$7.712 billion was expended as shown in the table below. With the exception of the National Procurement and Tender Administration Board, the other agencies are subject to separate financial reporting and audit. Of the six entities, the Guyana Association of Securities, Companies and Intermediaries, and Guyana Securities Council are audited by private auditors.

Agency	Amount Received \$'000	Year of Last Audit	Year Laid in National Assembly	Financial Statements	
				Received	Not Received
Guyana Revenue Authority	6,744,372	2016	2014	2017-2020	2021
Bureau of Statistics	604,330	2011	-	2012-2018	2019-2021
Financial Intelligence Unit	127,652	2021	2020	-	-
Guyana Securities Council	159,026	Not Applicable			
Guyana Association of Securities, Companies and Intermediaries	10,663	Not Applicable			
National Procurement and Tender Administration Board	65,965	Not Applicable			
Total	7,712,008				

Ministry's Response: The Head of Budget Agency indicated that with respect to GRA, the audits of the 2015 and 2016 Financial Statements were completed by the Auditor General and the Annual Reports will be laid in the National Assembly shortly. The Financial Statements for 2017, 2018, 2019, and 2020 were submitted to the Auditor General.

With respect to Bureau of Statistics, the Auditor General issued a report on the audit of the 2011 Financial Statement on September 13, 2021. The Report for this fiscal year will be completed soon and laid in the National Assembly. The Financial Statements between 2012 and 2017 were submitted to the Auditor General. The BoS is awaiting the Management Letters on the audit for these statements. The Financial Statement for 2018 was also submitted to the Auditor General on March 1, 2022. The BoS is currently working to complete the Financial Statements for 2019 and 2020 by the end of 2022. Once the Audit Reports are completed the Audited Financial Statements will be laid in the National Assembly.

Recommendation: The Audit Office recommends that the Head of Budget Agency follow-up with the Guyana Revenue Authority and Bureau of Statistics to have the outstanding Financial Statements submitted for audit and ensure that all outstanding audited accounts are laid in the National Assembly. (2021/017)

Audit of the Accounts of the Guyana Lotteries Commission

137. The Government of Guyana and Canadian Bank Note Ltd (CBN) entered into an agreement establishing a Government Lottery which was organised 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. The Guyana Lotteries Commission which was 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.

138. The Lotteries Commission continued to receive proceeds from the National Lottery which were used to make payments approved by Cabinet. The Commission is subject to separate financial reporting and audit. The last set of audited accounts was for the year 2014.

139. According to the Receipts and Disbursements Statement of the Ministry of Finance, for 2021, the Ministry budgeted \$400M for Lottery Receipts under the category of Miscellaneous Revenue, while an amount of \$600M was transferred from the bank account №. 3119 to the Consolidated Fund. For 2020, the amount of \$400M was budgeted while amounts totalling \$400M was transferred to the Consolidated Fund. It was noted that while the Ministry of Finance has been budgeting for Lottery Receipts, the net receipts are received at the end of the year. The following is a summary of the bank statements for the years 2021 and 2020:

Description	Amount 2021 \$'000	Amount 2020 \$'000
Opening balance	97,607	354,082
Proceeds received	743,154	474,951
Transfers to Consolidated Fund	(600,000)	(400,000)
Expenditure for various activities	(107,005)	(331,426)
Closing balance	133,756	97,607

140. At the time of reporting, the audit for 2014 was finalised and the report issued. Draft financial statements for the years 2015 to 2021 were submitted for audit and these audits were in progress.

Overseas Conference and Official Visits

141. The Accountant General's Department continues to be involved in a joint reconciliation with the respective Agencies in the clearing of conference advances, since it is incumbent on the latter to ensure that the public officers within their employ submit the necessary clearance documents. However, despite the on-going efforts there still continues to be advances outstanding as detailed in the table below:

Year	№. of Advances	Amount Outstanding \$'000
2021	26	5,650
2020	1	180
2019	11	1,029
Total	38	6,859

Ministry's Response: The Ministry indicated that efforts are on-going to have all outstanding advances cleared.

Recommendation: The Audit Office recommends that the Ministry continue in its efforts to have the outstanding advances cleared and to ensure that advances are cleared within the stipulated time-frame. (2021/018)

Capital Expenditure

142. The sum of \$11.677 billion was allotted for under the two capital programmes of the Ministry for 2021. According to the Appropriation Accounts, amounts totalling \$3.546 billion was expended, resulting in an unexpended sum of \$8.131 billion or approximately seventy percent of the total funds available. The table below detailed those projects that had significant differences between the total funds available and actual expenditure:

Description	Total Funds Available \$'000	Expenditure \$'000	Difference \$'000
Low Carbon Development Programme	8,085,000	405,720	7,679,280
National Payments System	360,000	172,583	187,417
Basic Needs Trust Fund	765,000	661,379	103,621
Buildings	140,000	38,119	101,881
Technical Assistance	50,000	0	50,000
Total	9,400,000	1,277,801	8,122,199

Integrated Financial Management and Information System (IFMIS)

143. In modernising the public administration sector and improving public financial management and accountability, the Government of Guyana introduced the Integrated Financial Management and Accounting System (IFMAS), in January 2004. IFMAS is an electronic financial application software suite developed by Free Balance 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).

144. 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, organisations, programs, projects, locations, and objects. Also, the Smart Stream 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.

145. Eight modules were acquired of which six have been implemented prior to 2016. Details of the modules are as follows:

№.	Name of Modules	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	Partially implemented in 2018

146. During the first quarter of 2016, the Ministry of Finance in collaboration with FreeBalance Software Company commenced the upgrading of the Government Accounting System from its current version of Financial Management System (FMS) version 6.5 Classic to the new version 7 - Integrated Financial Management and Information System (IFMIS). The upgrade is geared to support public sector functions in order to improve public transparency and accountability. The first phase of implementation commenced in 2017 and it included the implementation of a budget preparation system and the implementation of an interim procurement system in preparation for e-Procurement.

147. The new version (IFMIS) is a fully integrated and web-based version of the FreeBalance Accountability Suite. Each Central Government Agency (Ministries, Department and Regions) are given access to the system and this is provided via a web browser, e.g. Microsoft Explorer/Edge over the Ministry of Finance IFMIS Secure Wide Area Network (IFMIS WAN). The IFMIS WAN is ungraded by eGov/National Data Management Authority to make the system more secure and reliable.

148. While the previous version (IFMAS) placed more emphasis on accounts and accounting analysis, the new version (IFMIS) has a much broader scope and it focuses on budget planning, monitoring & execution, core accounting, asset management, sovereign debt management, Public Sector Investment Program performance, National Procurement Tender Administration, Guyana Revenue Authority functionality (customs/taxation), Bureau of Statistics, etc. In January 2018, an upgraded budget execution and monitoring system was implemented.

149. With the upgrade, the core modules that existed under the previous version in IFMAS (i.e. Controls, Appropriations, Expenditure, General Ledger, Revenue and Treasury Management modules) will be configured and enhanced to include new and additional functions and reports.

150. The functions that will be incorporated includes the following which was partially implemented:

- Assets Management (improved monitoring and management of Government assets);
- Budget Preparation (capture budget agency's Department/Unit budget submissions within budget agencies);

- Budget Execution (including budget releases, virements, and supplementary budgets);
- Treasury Management;
- Accounts Payable (contracted procurement payment schedule/debt service budget projections);
- Accounts Receivable (revenue projections; loans, grants, taxes); and
- Capacity Building.

151. The following were not implemented at the time of reporting:

- Sector Policy and Planning;
- Multi-Year Sector Performance Monitoring;
- Purchasing & Procurement (Increase control and efficiency in government procurement, vendor management, and related transparency initiatives);
- Sovereign Debt; and
- Administration & Secure Document Management (electronic copies of supporting documents attached to IFMIS transactions, and physical file registry where physical files are held and maintained together with electronic files).

Ministry's Response: The Head of Budget Agency explained that the Ministry continues to increasingly explore methods and systems to modernise and improve Public Financial Management (PFM) in phased manner. Additionally, efforts have been directed towards strengthening PFM Systems, including re-engineering of business processes and the restructuring the Government's Chart of Account that would be more aligned with the reforms that are considered prerequisites towards the adoption of the International Public Sector Accounting Standards (IPSAS).

Recommendation: *The Audit Office recommends that the Accountant General's Department continue its efforts to have the Government Accounting System business processes updated and implemented to ensure transparency and accountability of public finances. (2021/019)*

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

152. The Procurement Act №. 8 of 2003 makes provision for the regulation of the procurement of goods, services and the execution of works, the promotion of competition among suppliers and Contractors and the promotion of fairness and transparency in the procurement process. Section 16(1) of the Act provides for the establishment of a National 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.

153. 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.

154. The first five members Public Procurement Commission was established on 28 October 2016 for a term of three years which expired in October 2019. In July 2022, five members for the Public Procurement Commission who were identified and approved by Parliament were sworn in by the President. At the time of reporting, the Chairman and Vice Chairman were appointed. The Secretariat for the Commission was established in 2017. With respect to the making of Regulations, the National Board had examined and reviewed certain aspects of the Procurement Act and its Regulations and had identified and reported on areas to be addressed through the Regulations to make the procurement system more effective. These included the following:

- a) debarment (Section 17 (1), (f) and (3) of the Procurement Act); and
- b) increases in the threshold limits, for Regional/Ministerial/Agency Tender Boards (Schedule 1 of the Regulations).

155. In this regard, a consultancy firm was contracted to:

- a) draft Regulations under the Procurement Act, setting out the procedures to be followed by the Public Procurement Commission/NPTAB in adjudicating debarment proceedings; and
- b) examine and make recommendations on revisions to the Regulations, with a view to increasing the threshold limits in light of current prices.

156. The Commission reviewed the draft Suspension and Debarment Regulations and made a number of recommendations, including those to specifically reflect the role and functions of the Commission in the implementation of the Regulations. The Suspension and Debarment Regulations were enacted in 2019. For 2021, it was noted that the NPTAB had on its website three firms and two individuals who were debarred.

157. In 2020, the Commission completed draft Regulations in relation to Emergency Procurement, for consideration by the appropriate agencies. The objective of the Regulations is to ensure proper administration of emergency procurement proceedings by adding specific guidelines to the Procurement Act.

158. During 2016, regulations were passed to increase the threshold values in Schedules 1 and 2 of the Procurement Act.

159. 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 \$1.5M. 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 \$1.5M thereby restricting the National Board from publishing on its website all contracts awarded.

160. As part of its mandate, the NPTAB 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 a Committee was established in June 2016.

Prior Year Matters

161. 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 Guyana National Paints Company, respectively. The Guyana Stores Ltd. was privatised in October 2000 at a sale price of US\$6M while the National Paints Company was privatised in July 1991 at a sale price US\$1.150M. These matters are still engaging the attention of the Court.

Ministry's Response: NICIL brought an action against Royal Investment in 2014 for the outstanding US\$2 million. On December 17, 2020, the court ruled in favour of NICIL as follows:

- Judgment in the sum of US\$2 million or its equivalent in Guyana Dollars set by Republic Bank Limited.
- Interest be paid on the said sum of US\$2 million or its equivalent in Guyana Dollars at the prevailing official selling rate of exchange for United States Dollars set by Republic Bank to be calculated at the US Treasury Bill Rate with effect from October 1, 2001, until fully paid.
- The defendant's counterclaim was dismissed.
- Costs are ordered to be paid by the defendant to NICIL in the sum of G\$5 million.
- Stay of Execution for six weeks.

Royal Investments Inc. has filed an application for a stay of execution pending the appeal. NICIL is awaiting a notice of fixture from the Court of Appeal to hear the said application.

Recommendation: *The Audit Office recommends that on conclusion of this matter by Court, the Ministry provide the Audit Office with an update. (2021/020)*

162. 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. The matter was concluded by the Court and three persons were incarcerated for the offence while the case for one person was struck out owing to non-appearance in Court. At the time of reporting, the loss was not written off.

Ministry's Response: The Head of Budget Agency stated that the Ministry is yet to conclude some administrative work leading to the finalisation of this matter.

Recommendation: *The Audit Office recommends that the Ministry provide the Audit Office with the losses report and approval for it to be written off when it is obtained. (2021/021)*

163. National Industrial Commercial Investments Limited (NICIL) was the registered holder of 4,125 shares valued at \$474.375M in Guyana Telephone and Telegraph Company (GT&T) and which was equivalent to 20% holding. GT&T was treated as an Investment (Associate) in the Financial Statements for the years 2002-2011. An amount of \$5.442 billion was paid over as dividend to NICIL. On 6 November 2012, the Government 20% shareholding which was valued at \$6 billion or US\$30M was sold to an overseas company. On 8 November 2012, upon signing of the agreement, an amount of \$5 billion was transferred to NICIL. The balance of US\$5M remaining should have been paid by the company within two years, however as at 31 December 2019 the balance was not received and the matter had engaged the attention of the Court.

164. On 13 January 2020, the High Court issued a court order in favour of NICIL for the payment of US\$3.2M representing dividends accrued for the year ending 31 December 2019 to the overseas company by GT&T to be paid over to NICIL. The Court also ordered that the balance of US\$1.8M is to be paid to NICIL from future dividend payments. As at 18 January 2021, amounts totalling \$1.509 billion were received by NICIL and paid into its bank account. However, this amount was not paid over to the Consolidated Fund at the time of reporting.

Ministry's Response: The Head of Budget Agency indicated that in March 2019 the Court ordered GT&T to remit any dividend owed to HKGT to NICIL up to the value of US\$10,963,450 together with 12 percent per annum compounded daily with effect from March 2019 on the principal sum of US\$5 million until the judgment is fully paid.

Follow-up on the Implementation of Prior Year Audit Recommendations

165. The table below shows the prior year matters as contained in the Auditor's General 2020 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted that of the 8 recommendations; 2 were partially implemented and 6 were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/32	Breach of FMA Act 2003 - Non-submission of Financial Statements	√		
2020/33	Submission of Financial Returns	√		
2020/34	Revenue not properly recorded	√		
2020/35	Outstanding Conference Advances		√	
2020/36	Shortfall in Expenditure		√	
2020/37	Breach of FMA Act 2003 - Non-submission of Financial Statements	√		
2020/38	Breach of FMA Act 2003 - Non-submission of Financial Statements	√		
2020/39	Updating of Government Accounting System	√		

GUYANA REVENUE AUTHORITY

166. The Guyana Revenue Authority was established under Chapter 79:04 of the Laws of Guyana and came into operation on 27 January 2000. The new entity resulted in the transfer of the functions and powers of the Customs and Excise Department and the Inland Revenue Department. The Value Added Tax Department was added in 2007. The functions of the three departments are governed by the Customs Act 82:01, Income Tax Act 81:01, and the Value Added Tax Act No. 10 of 2005, respectively.

167. The Value-Added Tax Act No. 10 of 2005, subsequently renamed The Value-Added Tax Act, Chapter 81:05, came into operation on 1 January 2007, by Order No. 1 of 2006 signed by the Minister of Finance on 16 January 2006, and amended by Act No. 6 of 2007 assented by the President on 25 January 2007. The Act provides for the imposition and collection of Value-Added Tax on goods and services. The tax was 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. This rate was reduced to 14% by Amendment No. 08 of 2016 to the Principal Regulations made under the Act and came into effect on 1 February 2017.

168. The Authority is responsible for the assessment, charge, levy, and collection of all revenue due to the Government of Guyana under the relevant laws, and for the subsequent transfer to the Consolidated Fund. It is also responsible for promoting compliance with written laws relating to revenue and for creating in society, full awareness of the obligations and rights of revenue payers.

169. The Authority computerised part of its operation in April 1996 with the Automated System for Customs Data (ASYCUDA). It was later upgraded in January 2003 to Version 3 (ASYCUDA++). However, the functionality of the system was limited and needed improvement. This led to the implementation of the Total Revenue Integrated Processing System (TRIPS) on 1 January 2007.

170. In 2018, ASYCUDA World Guyana Version 4.2.2 was subsequently re-introduced with the commencement of the e-Manifest module in March 2018, which concluded in September 2018. The Electronic Single Administration Document (e-SAD) was implemented incrementally from September 2018 with TRIPS running parallel until all regimes were completed.

171. In 2018, the Authority terminated the TRIPS II contract with Crown Agents due to underperformance by the vendor. The Authority engaged Data Torque out of New Zealand for the implementation of a tax administration software called Optimal Revenue Management System (RMS). The project concluded in February 2021 with the launch of the first phase, which was expected to result in the complete replacement of TRIPS.

Scanning Software

172. Additionally, the Authority utilises a content management software, 'Alfresco', where taxpayers' information is scanned and uploaded into a protected database.

173. The Income Tax Act 81:01, Customs Act 82:01, and the Value Added Tax Act №. 10 of 2005 have most recently been updated as follows:

Tax Act	Order Number and Date passed by the National Assembly	Summary of Amendments
Income Tax Act 81:01	Order 5 of 2020, passed on 29 September 2020	<u>Amendment to Section 20A:</u> The substitution of the words “fifteen million dollars” to “thirty million dollars” to facilitate the granting of Mortgage Interest Relief where the principal amounts of the housing mortgage loans do not and did not at any time exceed the sum of thirty million dollars in the aggregate.
Customs Act 82:01	Order 75 of 2020 and Order 76 of 2020, passed on 21 September 2020	<u>Order 75 of 2020:</u> Amendment to First Schedule (Exemption from Import duties of customs) with the insertion of goods and services in agro-processing facilities, cold storage and packaging, as determined by the Commissioner-General <u>Order 76 of 2020:</u> Amendment to Second Schedule (Prohibited and restricted imports) Removal of the prohibition against the importation of half-cut vehicles, used tyres, and vehicles over eight years old
Value-Added Tax Act 81:05	Order 78 of 2020, Passed on 21 September 2020	<u>Amendment to Schedule I (Zero rated supplies):</u> <ul style="list-style-type: none"> • the inclusion of the paragraph “goods and services in agro-processing facilities, cold storage and packaging” • supply of Over-The-Counter drugs • supply of vitamins, minerals, and tonics for medical or health supplement • supply of medical, dental, hospital, optical or paramedical services • supply of electricity and water for consumption • locally produced sand, stones, concrete blocks, plywood, logs and lumber for construction/housing • capital equipment and machinery for mining, forestry, agriculture, and manufacturing industries, and toshaos from Amerindian villages • fertilisers, pesticides, agro-chemicals • poultry rearing supplies • river, air and land crossing services to the hinterland regions <u>Amendment to Schedule II (Exempt supplies):</u> <ul style="list-style-type: none"> • inclusion of mobile phones in the list of exempt supplies • removal of poultry feed

174. In 2020, the GRA announced tax relief measures on medical and other supplies for the testing, prevention and treatment of COVID-19, inclusive of protective garments, thermometers, disinfectants, sterilisation products, medical consumables, vitamin C, multivitamins, soaps and rubbing alcohol. The tax relief measures encompassed exemptions on Customs Duty, VAT and Excise Tax until 30 June 2021, and was further extended to 31 December 2021.

The Establishment of the Petroleum Revenue Department (PRD)

175. In July 2020, approval was granted by the Board of the Authority for the establishment of the Petroleum Revenue Department. With the implementation of the new structure, the Petroleum Revenue Audit Department was changed to the Petroleum Revenue Department and its functions were extended. The Department's mandate includes the following functions:

- Petroleum Tax Audits
- VAT Refunds Verification
- Objections and Appeals
- Accounts Management
- Debt Management
- Programme, Planning, Risk Management and Tax Advisory Services

176. In 2021 crude oil production increased by 56.9% to 42,700 million barrels, when compared with 27,200 million barrels in 2020, averaging production of approximately 117,000 barrels per day. As a result of the increased output from the Oil and Gas Industry, Real Oil GDP grew by 19.9% in 2021.

177. In addition, there is the Customs Petroleum Unit which is tasked with the monitoring and oversight of production, a responsibility which requires the staff of the Unit to be equipped and accommodated on board, the Floating Production Storage and Offloading (FPSO) vessel. This Unit is headed by a Deputy Commissioner and twenty-one specialist staff in the areas of inventory monitoring, data analysis, oil lifting and export, exemptions, and entry processing.

178. The strategy deployed to effectively commission and staff the Petroleum Revenue Department entailed training of officers from various audit functions throughout the Authority to build a repository of necessary skill sets and competencies. In 2021, multiple training sessions were held by the International Monetary Fund to build capacity to administer Domestic Taxes within the Oil and Gas Sector, including training in statutory interpretations, taxation of subsidiaries and external companies in Guyana, identifying the taxpayer and taxable sources of income, risks to an understatement of chargeable income, and taxation of resident and non-resident companies.

179. The Petroleum Revenue Department had a staff complement of thirty-one officers as of August 2022. The table below highlights the approved staff complement compared to the current staff complement of the Petroleum Revenue Department (PRD). In 2021, four staff were recruited, while four staff had since resigned from the Department.

Approved Staff Complement	Current Staff Complement (30 August 2022)	Current Vacancy
67	31	36

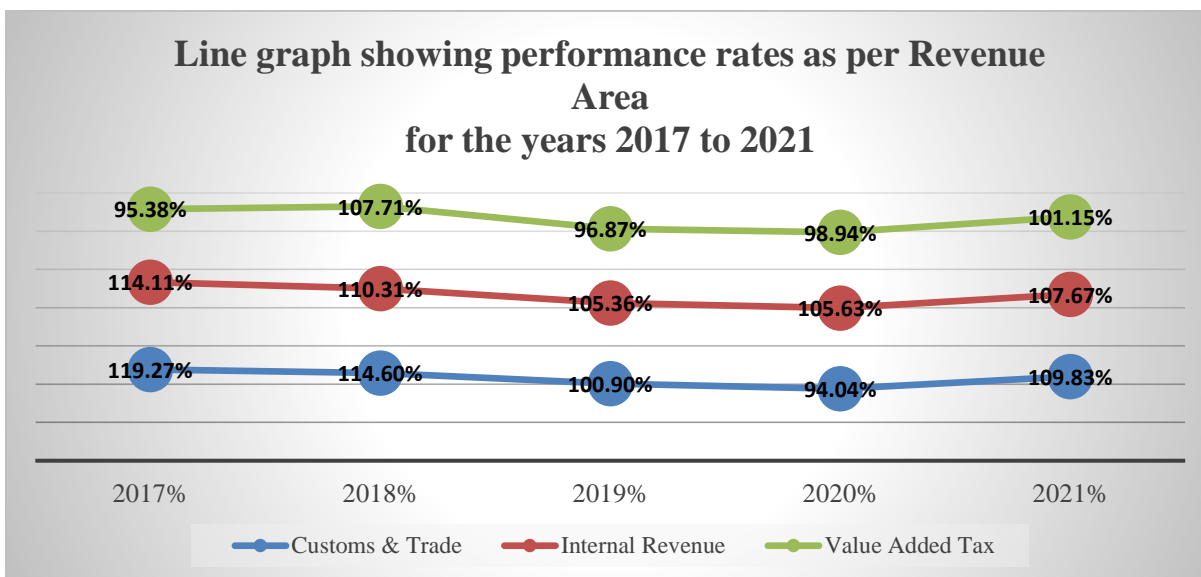
180. Applications for VAT Refunds by companies in the Oil and Gas Sector for the year 2021 amounted to \$5.719 billion. Additionally, VAT credits totalling \$1.019 billion were disallowed and \$5.046 billion represents the amount eligible for refund.

181. As at 31 December 2021, VAT refunds totalling \$2.680 billion were paid to seventeen companies in the Oil and Gas Sector. This represents 47% of total VAT refunds paid by the Authority for the year.

Authority’s Response: The Head of the Authority explained that in early 2021, the Authority introduced the tax exemption letter for companies in the oil and gas industry meeting certain criteria. This action has decreased the VAT refund claims for 2021 and going forward.

Revenue Collection

182. The sum of \$242.091 billion was estimated to be collected as revenue for the period under review. Amounts totalling \$255.086 billion were collected and paid over to the Consolidated Fund as at 31 December 2021. This represents a positive variance of 5%, equivalent to \$12.995 billion. Notwithstanding the positive performance, there were substantial shortfalls for the revenue categories of Income Tax on Self-employed, Other Personal Tax, Corporation Tax on Public Sector Companies, Environmental Levy, Liquor Licence, Miscellaneous Penalties, Travel Voucher & Travel Tax, VAT on Import Goods and Domestic Supply and Excise Tax on Petroleum Products and Tobacco totalling \$10.349 billion. Please refer to the graph below for a further breakdown of the Revenue Authority’s performance rates for 2017 to 2021.



Authority’s Response: The Head of the Authority explained that for the period August to December 2021, a revised revenue target was used. This revision was done subsequent to mid-year reporting having considered the performances of each tax type during the first half of 2021. This was requested and approved by the Ministry of Finance.

For the year 2021, the approved target was set at \$242.09 billion, this was revised upwards to \$254.96 billion, an increase of \$12.87 billion or 5.3% (VAT and Excise Tax was increased by \$9.43 billion or 10.1% to \$103.13 billion).

Customs and Trade Administration

ASYCUDA World (AW)

183. The estimated cost for the implementation of ASYCUDA World (AW) in Guyana was US\$2.100M. The ASYCUDA World for Customs Processing was implemented at all locations, with the exception of Lethem, which only came on board in March 2021. In July 2020, the Authority had commenced and was using the ASYCUDA World (AW), of which fourteen of the functions were fully functional, four were in progress (continuous development), and the remaining five functions had not been implemented. See details in the table below:

Name of Module	Purpose	Remarks
e-Manifest		
e-Manifest	Cargo for transport, commercial and regulatory. It is a control tool to ensure that the manifested cargo is accounted for.	Fully functional
Electronic Single Administration Document (e-SAD)		
(e-SAD)	It serves as the nucleus of AW and accommodates processing of imports, exports, warehousing, temporary admission/imports, transit and other customs formalities where different forms were formerly used.	
e-Manifest	ASYCUDA Waybill Commercial Imports e-SAD (c72e) Tax Exemption Module with CG Letters Exxon Blanket CG Letters CARICOM Imports Warehousing Simplified SAD (Personal Effects) Motor Vehicle Imports Exports IMD4 replacement for PID-Perishable/Fuel Prior to Processing (PTP)-IMD7 Valuation Module E-Payment Module Post Clearance Module Developed SOP's Developed Automatic Reports Partial Scope Trade Agreements Automated C25 Implementation of Fines Offence Module Declaration Tracker Component OLAP (Statistical Reports) EMMA (Electronic Manifest Management ASYCUDA)	Fully functional Fully functional Fully functional Fully functional Fully functional Fully functional Fully functional (effective July 2020) Fully functional Fully functional Fully functional Fully functional (effective July 2020) Fully functional-October 2020 Implemented January 2021- phased approach utilised Continuous Development Continuous Development Continuous Development Pending On-going Discussions 95% complete, minor fixes required Awaiting assistance from UNCTAD Awaiting assistance from UNCTAD Awaiting legislation changes

Authority's Response: The Head of the Authority explained that the use of ASYCUDA World was fully implemented at Lethem in latter part of 2021 in a phased approach. The ASYCUDA Team visited on several occasions to provide training to both staff and external stakeholders. Initially, UNCTAD was contracted to provide the e-manifest, e-SAD, and exemption modules, which were implemented by 2019. UNCTAD recommended the implementation of five new modules which were not implemented or tested in any part of the region.

These modules, which include Valuation, Post Clearance Audit, Enforcement/Infraction, Declaration Tracker, and OLAP statistical module, were developed in-house in Guyana and came at no additional cost to GRA. However, these modules did not meet the expectations of functionality including Valuation and Enforcement and Post Clearance Audit. As it relates to OLAP and Declaration Tracker, these required the assistance of UNCTAD which was not provided.

It should be noted that all branch offices and more so Lethem have been plagued with connectivity problems because of the lack of data services in these areas. The GRA has been working with its suppliers and the NDMA to alleviate and in many cases provide redundancy when the services of either service provider fail, thereby mitigating interconnectivity losses.

During the implementation of the ASYCUDA World, the ASYCUDA National Project Team (NPT) along with Customs Management had many iterations with UNCTAD as it relates to the utilisation of the ASYCUDA Transit Module for the movement of goods between wharves/offices. They suggested that this module would allow for the C25 movement of cargo between wharves/sheds. However, this was designed for countries with one Port/Customs area, moving between those areas, and not ideally suited for the many wharves where shipping lines for one wharf brings consignments for other wharves. As such, it was not the optimal solution since it would have resulted in additional delays in the movement of containers, processing of declarations, and clearance of cargo. The UNCTAD consultants claimed they tried to amend their “TRANSIT” module to facilitate but were unable to deliver a module to meet the needs of the GRA substituting the manual C25 movement of goods.

Customs Refunds

184. Gazetted on 7 December 2018, the Customs (Amendment) Bill No. 18 of 2018, 52 (2) states that “the duties refunded and applied under subsection (1) shall be from the revenue collected and paid into the Customs and Trade Administration Account of the Revenue Authority and any net Customs Duty shall be paid into the Consolidated Fund. The Authority refunded customs duties totalling \$289.884M during 2021, while in 2020 it refunded \$224.753M. This reflects an increase of \$65.131M, or 28.98 % from amounts paid out in 2020.

185. During the year under review, the Authority’s Customs Post Clearance Audit Department successfully processed fifty-nine customs refund claims totalling \$125.377M, of which claims totalling \$22.545M were denied; while claims totalling \$15.854M were recommended for payments and a claim valued at \$0.470M is with the Law Enforcement Division for action. In addition, claims valued at \$86.507M were approved to be offset against future imports, outstanding taxes, or VAT credits. At 31 December 2021, the Authority was yet to process twenty-seven applications for customs refunds totalling \$286.004M.

Authority’s Response: The Head of the Authority explained that as at 31 December 2021, twenty-seven applications were to be processed for refunds. As at 22 July 2022, seven of the twenty-seven refund applications totalling \$3.799M were completed. It should be noted that the delay in processing refunds is as a result of several factors. These include, insufficient documents submitted by taxpayers to complete the process, and in some cases awaiting legal advice. However, the GRA will take action to have the remaining refund applications processed.

Recommendation: The Audit Office recommends that the Authority continue its efforts to refund taxpayers. (2021/022)

Seizures

186. Standard Operating Procedures that were established in accordance with Section 223-227 of the Customs Act 82:01, require that a file be opened and maintained for all cases of seizures until the matter is finalised. At the time of reporting, a total of 221 seizure files remained open for the years 2015 to 2020. The Authority did not close 57 files of the 250 files that were opened during 2021. It was noted that due to the pending sale of seizures, disposal of seized items, and the payment of fines and taxes, the 57 files could not have been closed. The table below shows the status of the files for the years 2015 to 2021.

Year	No of seizures	No. of closed Files	No. of files not closed
2015	306	298	8
2016	412	374	38
2017	361	321	40
2018	425	385	40
2019	661	593	68
2020	275	248	27
Sub-Total	2,440	2,219	221
2021	250	193	57
Total	2,690	2,412	278

Authority's Response: The Head of the Authority explained that the Authority have taken several actions over the years and is continuing its actions to have the outstanding files closed. The Authority despite its efforts were unable to locate some of these alleged offenders. In some cases, the businesses were no longer operational, the offenders reportedly out of the jurisdiction or no longer reside at the given addresses, and in some instances, there were insufficient evidence to prove the required elements of the offence for a successful prosecution. Notwithstanding same, the Revenue Authority will continue its diligent efforts to have the remaining files closed for the respective years.

187. It was observed that ninety-eight or 39.2% of the 250 seizure files opened during the year were in relation to motor vehicles and vessels, and undervalued goods. The remaining 152 files were in relation to alcoholic beverages, foreign chicken, prohibited items, investment agreements, fuel, and others. The Authority had collected \$295.149M, which represents taxes recovered from fines/compensation and proceeds from the sale of seizure items. The total estimated outstanding revenue with respect to the 57 files that remained opened was \$38.604M, as summarised in the table below:

Category of seizure	Nº of Files Not Closed	Amount Outstanding \$
Motor Vehicles and Vessels	06	490,000
Foreign Alcoholic Beverages	30	4,911,164
Foreign Chicken	04	0
Fuel	03	18,862,966
Prohibited Items	07	1,257,526
VAT	01	8,860,056
Others	06	4,221,808
Total	57	38,603,520

Authority's Response: The Head of the Authority explained that the Authority in its diligent continuous efforts, closed additional files during and subsequent to the audit period.

Recommendation: *The Audit Office recommends that the Authority continue its efforts to ensure seizure cases are addressed promptly so that all outstanding revenue is promptly collected and files are closed within a reasonable timeframe. (2021/023)*

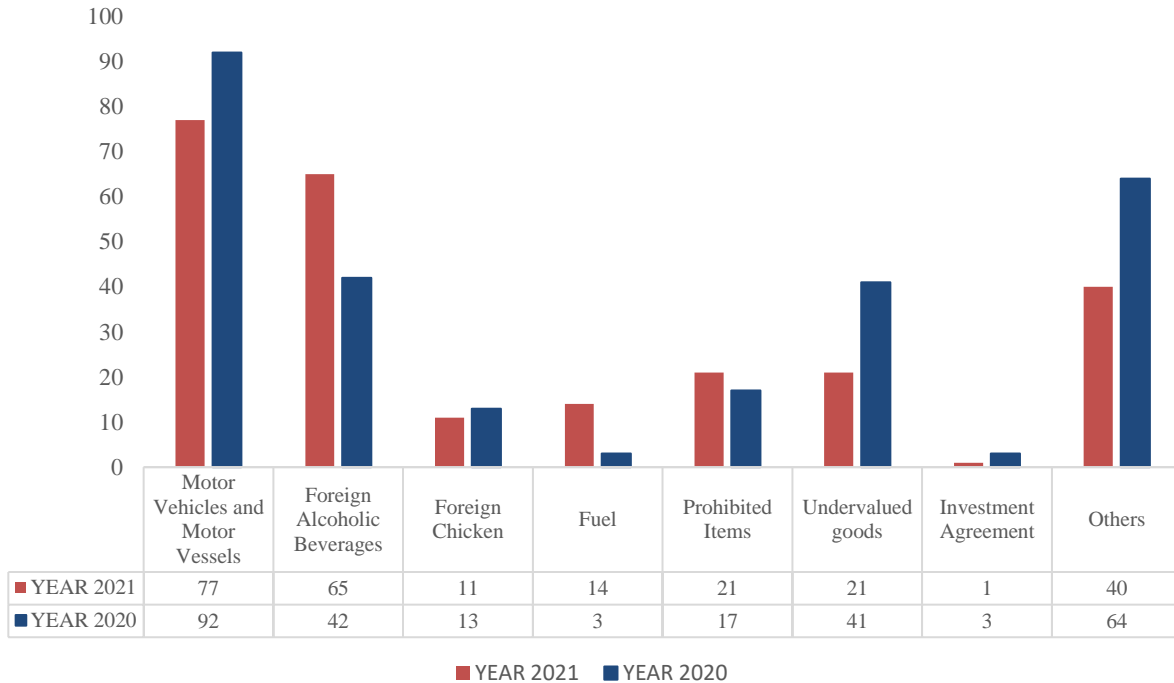
188. Examination of the seizure files revealed five instances where the Law Enforcement and Investigation Department (LEID) was unable to contact the offenders to recover payments totalling \$2.144M.

Authority's Response: The Head of the Authority stated that the Authority have indeed made several efforts to contact the offenders in the five cases, which include, visits to the given or last known address, telephone calls, and sent correspondences by registered mail to settle outstanding liabilities. However, to date, no contact was made. If the Authority is unable to locate the individuals to settle these matters, other actions will be taken to have the files closed.

Recommendation: *The Audit Office recommends that the Authority take all necessary steps to recover outstanding sums from offenders. (2021/024)*

189. The graph below provides a comparison of the categories of seizures between the years 2021 and 2020.

Comparison of Categories of Seizures for the years 2021 and 2020



Liquor Licence

190. The Authority issues liquor licences in accordance with the Intoxicating Liquor Licensing Act Chapter 82:21. Total Liquor Licence collections for January to December 2021 amounted to \$17.191M, a shortfall of \$1.058M against the budgeted amount for the year.

Authority’s Response: The Head of the Authority stated that the collection amount reported is correct. The reason for this particular variance was as a result of the cessation of the sale of licenses which started in 2020 and continued for the first quarter of 2021, owing to the ordinance issued by the Hon. Minister of Health to close and or restrict the opening hours of bars, restaurants and other akin places in an effort to curtail social gatherings in combating the novel coronavirus. In addition, a number of operators, because they were temporarily closed, opted not to renew their licences until the restrictions were completely removed while others may have closed operations altogether.

191. According to the Licence Revenue Processing System reports, there were 4,273 registrants in the Liquor Licence database as at 31 December 2021, as compared to 4,142 in 2020. Examination of the records from TRIPS and ASYCUDA software revealed that 6,642 liquor licences were purchased in 2021. The 6,642 liquor licences comprised of eighty-three (83) new registrants for 2021 and 6,559 registrants who renewed their licences. As a result, a variance of 2,369 was noted between the licence purchased and the reports presented. As at 31 December, a list of five hundred and one (501) defaulters was noted. The table below summarises the licenses purchased as per the location.

Locations	Licences purchased	LRPS Report	Variances
Anna Regina, Essequibo	713	324	389
Bartica	117	199	(82)
Georgetown	2,455	1,818	637
Corriverton	141	276	(135)
Lethem	22	29	(7)
New Amsterdam	983	808	175
Linden	43	57	(14)
Other Locations	2,168	762	1,406
Total	6,642	4,273	2,369

Authority's Response: The Head of the Authority indicated that measures such as: (i) compliance control visits commenced within the Regions 3, 4 and 5 and is actively ongoing and (ii) Demand Letters were sent to defaulting taxpayers.

Recommendation: The Audit Office recommends that the Authority continue its efforts to put measures in place to have all defaulters comply with the applicable laws and to reconcile the database. (2021/025)

Tax Exemptions

192. Exemptions from duties and taxes totalled \$266.774 billion for the period under review as compared to \$137 billion in 2020. This represents an increase of \$129.774 billion or 94.78% over the corresponding period. In addition, the value of revenue forgone for the year 2021 represented 97.09% of total collections by the Authority, as compared to 2020 where exemptions represented 62.75% of the actual revenue collected by the Authority. The table below gives details of the tax exemptions granted according to concession categories.

Type of Exemption	2021		2020		Variance
	No. of Entries	Amount \$'000	No. of Entries	Amount \$'000	Amount \$'000
<u>Conditional Tax Exemptions</u>					
Companies/Businesses	18,247	235,485,720	10,444	119,233,246	116,252,474
Ministries/Government Depts.	1,475	5,239,005	1,077	3,667,194	1,571,811
Remigrants	492	846,209	238	346,073	500,136
Churches/Charitable Org.	222	1,046,032	153	2,410,899	(1,364,867)
Diplomats	370	1,431,826	277	823,332	608,494
Public Officials/Officers	977	2,786,727	584	1,268,045	1,518,682
Foreign Funded Projects	112	363,905	455	1,386,862	(1,022,957)
Hospitals	622	432,468	247	36,222	396,246
Others	0	0	0	0	0
Sub-Total	22,517	247,631,892	13,475	129,171,873	118,460,019
Unconditional Tax Exemptions	<i>Not provided</i>	19,142,270	5,727	7,828,301	11,313,969
Total	22,517	266,774,162	19,202	137,000,174	129,773,988

193. As shown in the table above, tax exemptions granted to companies and businesses represented 95.1% or \$235.486 billion of the total conditional exemptions granted. Tax exemptions in this category were 97.5% or \$116.252 billion more than the previous year. This increase resulted from the upsurge in the conditional Investment Agreements facilitated through the Guyana Office for Investment (Go-Invest) and the Guyana Geology and Mines Commission (GGMC), as well as exemptions granted to the oil and gas sector. The table below outlined the breakdown of exemption categories for companies and businesses.

Categories	Exemptions \$'000
Investment Agreements	209,556,293
Fuel	11,262,213
Manufacture	10,232,724
Non-oil	1,773,187
Construction	682,357
Fishing	681,420
Agriculture	604,155
Mining	360,845
Aircraft	296,797
Forestry	27,263
Public Transportation	8,466
Total	235,485,720

Authority's Response: The Head of the Authority stated that GRA wishes to again reiterate that its role with the exemptions regime is administrative and hence to administer the various conduits through which concessions are granted, these concessions are etched in law and/or policies and are non-discretionary on the part of the GRA. Matter of fact, the Commissioner General is on record as stating his preference for the removal of the concession regime and to replace such with the system of tax credits, as practiced in the developed nations, thereby allowing for improved compliance with the tax laws and the conditions of Investment Agreements (IA). More importantly, as the tables below show, total exemptions have over the year experienced marginal increases, and in some years comparatively decreased when exemptions/concessions which were granted to the oil and gas sector are excluded. The table below also shows that from 2019 to 2021, the oil and gas sector accounts for, on average, 75% of total exemptions.

Percentage of Total Exemptions Granted to Oil & Gas Sector (2015-2021)							
	G\$ Million						
Exemption Granted	2015	2016	2017	2018	2019	2020	2021
Total Exemptions	112,774	56,073	64,326	134,236	210,439	152,724	260,328
Exemption Granted to Oil & Gas Sector	28,178	10,035	12,212	72,814	159,782	107,058	203,888
Total Exemptions (excluding Oil & Gas Sector)	84,596	46,037	52,114	61,422	50,657	35,876	56,440
<i>% of Oil and Gas to Total Exemption</i>	<i>25.0</i>	<i>17.9</i>	<i>19.0</i>	<i>54.2</i>	<i>75.9</i>	<i>70.1</i>	<i>78.3</i>
<i>Average of Total Exemptions granted to Oil & Gas Sector (2019-2021)</i>							<i>74.8</i>

It is apposite to mention that exemptions to the oil and gas sector have a legal underpinning as a result of the provisions of the PSA between the Companies and the Government of Guyana. As a matter of fact, the GRA expects that as production and exploration activities are amplified in the Stabroek and other blocks, exemptions will increase exponentially.

It should be noted that there is no correlation between the revenue loss as a result of the exemptions regime and the revenue the GRA collects from Tax Administration. It is general knowledge that investment schemes, concession regimes, tax breaks/holidays and other macros to incentivize investments are designed, with intended benefits, at the level of governance and policy makers, to encourage investment and create investment conditions with an expected return of many factors and not just taxes. There is therefore no parallel and matching proportionality between creating lucrative and attractive investment conditions and collections of taxes.

194. Included in the sum of \$235.486 billion were amounts totalling \$209.556 billion, representing the value of tax exemptions granted to 256 companies in respect of Investment Agreements. In addition, it was noted that tax exemptions under the Additional National Code (ANC) I12, were \$195.516 billion or approximately 79% of the total conditional tax exemptions granted during 2021. The ANC was created for the oil and gas sector and the Authority would have administered these tax exemptions in line with the Production Sharing Agreement (PSA) of the Stabroek Oil Block.

195. It should be noted that in December 2021 tax exemptions totalling \$54.504 billion were administered under the Investment Agreements. Included in this amount is the sum of \$48.469 billion for exemption of tax for the importation of Liza-Unity FPSO. In addition, 7,312 of the 18,247 transactions that were administered for exemption from tax under companies/businesses during the year 2021 were in relation to the same company.

196. An examination of the tax exempted and the taxes paid under 'Conditional Tax Exemption' for the year under review revealed that the tax exempted was in the sum of \$247.632 billion, whereas the taxes paid amounted to \$22.401 billion. This represents only 9.05% of the tax exempted. Similar observations were made in 2020 and 2019, where taxes paid represented only 2.91% and 4% of taxes exempted, respectively.

Authority's Response: The Head of the Authority stated that the statements made by the Auditors are acknowledged, the data and justifications submitted confirms what was reported by the GRA.

Investment Agreements (IA)

197. In accordance with the Investment Act №. 1 of 2004, a procedural audit of the incentives granted to an investor or an investment enterprise is required to be carried out annually by the Auditor General.

198. Examination of the Investment Agreement Files presented for audit revealed the following:

- a) Four instances were noted whereby the Commissioner General approved for the "waiver of customs duty, value-added tax and excise tax on the vehicles shall only be granted after Go-Invest has verified in writing that 75% of machinery and equipment listed in the Investment Agreement have been acquired and installed at the company's place of operation". However, the waiver was not included in the Investment Agreement sent for the Minister's approval.

Authority's Response: The Head of the Authority stated that there is no contradiction for the following reasons: - The GRA reviews and make recommendations. The inclusion of this clause is a decision of the GoG which is regulated by Go-Invest and the Ministry of Finance.

- b) It was observed that two reception desks valued at \$189,630 and twenty-four whiteboards at a cost of \$170,074 were listed in the schedule as part of items receiving tax exemptions. This is contrary to Section 3.1 of the contract which states that "Items with an aggregate unit value of less than \$200,000 shall not be granted tax exemption." Further, the amount on the Investment Agreement was stated as \$51.900M but the Go-Invest and CG letter has \$350M. As such, the proposed investment amount could not be ascertained.

Authority's Response: The Head of the Authority stated that amount \$350M stated in the letter to the taxpayer represents the total that they plan to expend on the construction of the new school facility, whereas the specific amount of \$51.900M only represented the equipment and materials in the particular phase of the project.

Other Matters

Scanners

199. The Authority entered into a Public Private Partnership Agreement with the Guyana National Industrial Company (GNIC) for the utilisation and operation of the Mobile Container Scanner. This initiative came into existence since the scanner was repaired but the Authority did not have the appropriate site to facilitate its operations. The scanner operation was launched on 16 July 2018 at the GNIC to facilitate the scanning of export containers.

200. The Authority was in receipt of two personal-effects/barrel scanners which were donated by the Government of China Initiative in 2020 and were installed and operational at GNIC and John Fernandes Limited (JFL) Wharves. Efforts to verify the details of the agreement were futile, as limited information was provided. However, a handover letter was seen from the Ministry of Public Works detailing the receipt of the scanner from the Government of China.

Authority's Response: The Head of the Authority stated that both Baggage Scanners are operational. A Memorandum of Understanding was signed in November 2016 between the GRA and GNIC for the establishment of an Infrastructural Facility to accommodate for the housing of container x-ray machines and ancillary equipment for the scanning of containers, with respect to importation and exportation cargo from the Co-operative Republic of Guyana.

Law Enforcement Activities

201. Approximately 11.5 tons of cocaine with a street value of €900 million equivalent to approximately G\$220.500 billion was discovered on 27 October 2020 in Belgium from a container of scrap metal which was exported from Guyana.

202. Investigations into the matter by the Law Enforcement Division of the Authority revealed that the container which was scanned on 10 September 2020 by the Goods Examination Unit detected no anomalies or discrepancies. However, further investigation unearthed that the folder of interest from the scanning operation of the reference container was deleted and that records maintained by the Container Scanner Unit were tampered with. The investigation further concluded that a combination of collusion and breaches in the internal controls such as sharing of passwords, lack of offsite backup of data, infrequent backup of data on the external media storage device and poor supervisory controls may have led to the occurrence of this incident.

203. The Authority have since terminated the services of five personnel involved in the matter with effect from 1 February 2021. Several recommendations had since been implemented to prevent a recurrence of this nature, including the use of unique and limited access credentials by scanning specialists, a central, real-time archive of records, the use of another off-site scanning specialist and limited access to the scanning facilities and technologies.

Authority's Response: The Head of the Authority stated that several of the recommendations made in the investigative file were implemented by the Revenue Authority to prevent reoccurrence of such nature.

204. Approximately 590 kilos of cocaine were discovered in the Netherlands from a container of rum which had originated from Guyana. The consignment was transited to the Dominican Republic, where it was offloaded and remained for five days before it was loaded onto another vessel for Rotterdam, Netherlands, where the discovery of narcotics was made.

205. An investigation by the Authority concluded that the container, which originated in Guyana and had cargo from a local distillery company, was scanned according to the standard operating procedures of the Authority and no restricted/prohibited substances were detected among the cargo at the time of scanning.

Authority's Response: The Head of the Authority stated that the Customs Anti-Narcotics Unit (CANU) is the agency that is mandated to conduct such investigations, sometimes with involvement of GRA. In this case, there was no Law Enforcement and Investigation Division (LEID) investigation or involvement into any investigation in this matter. In an effort to provide some clarity however, LEID received information from CANU, who reportedly conducted a detailed investigation, that based on the evidence obtained (the Revenue Authority's Container Scanner, photographs and other video evidence) there is no indication to show that the quantity of narcotic drugs was loaded from Guyana. In addition, CANU also reported that no arrest was effected in Guyana and there were no further leads, at that point, relative to the matter.

Human Resources - Dismissal and Termination

206. During the year 2021, seven employees were dismissed and the services of nine employees were terminated. Dismissed and terminated employees held the positions such as Assistant Commissioner, Manager, Scanning Specialist, Scanning Operator, Group Leader, Patrol Officer, Clerks IIs and IIIs and Porter. Additional verification revealed that nine of the former employees were from the Customs, Excise and Trade Operations Department, three were from the Operational Support Services Department, and the remaining four were from the Human Resources Department, Tax Audit Department and Special Investigation Unit.

Authority's Response: The Head of the Authority stated that the total number of employees who were dismissed and terminated are accurate.

Prior Year Matters

Cheddi Jagan International Airport Corporation

207. In accordance with Standard Operating Procedures (SOPs), files must be opened and closed for all incoming and outgoing aircraft. The closed files must be submitted to the filing room of the Authority. At the time of audit in September 2022, 108 incoming aircraft files for the years 2016 to 2018 were still to be closed, as summarised in the table below:

Year	№ of Incoming aircraft files not closed
2016	29
2017	45
2018	34
Total	108

Authority's Response: The Head of the Authority stated that the management of the Customs Operations, CJIA closed a total of 888 files or 93% of the outstanding files. A total of 108 files remains unclosed, or 7%. The staff will continue to work assiduously to complete.

Corriverton Integrated Tax Office

208. The total number of vehicles temporarily entering for the periods October to December 2016 and January to February 2017 and whether they returned on expiration of the approved period, could not have been determined since the related register was not presented for audit with the explanation that the register was handed over to the Guyana Police Force to facilitate an on-going investigation.

Authority's Response: The Head of the Authority stated that a written request was made to the Guyana Police Force to return the register, and efforts to recover same have proven futile over the years. A follow-up letter was sent on 21 June 2022. The vehicles are now tracked using an automated system.

Recommendation: The Audit Office once again recommends that the Authority put systems in place to have the records retrieved from the Police to have this matter resolved. (2021/026)

Value Added Tax

Approved Estimates

209. According to the Statement of Receipts and Disbursements amounts totalling \$93.701 billion were estimated to be collected from Value Added Tax (VAT) and Excise Tax during the year. According to the Revenue Collection Statement, amounts totalling \$94.778 billion were received by the Authority for the year 2021.

Authority's Response: The Head of the Authority stated that while both VAT and Excise would have recorded a positive variance when compared against the Approved Budgeted collections, at the time of Analysis, actual revenue collected was compared to the Revised Budget, for which, several of the major tax type recorded significant negative variances. The major contributor to these negative variances was as a result of an increase of \$4.540 billion for VAT refunds paid primarily to companies within the Oil and Gas Sector. When compared to 2021 with 2020 and to a lesser extent, the freight relief measure implemented in August 2021 and the reduction in Excise Tax rate on both diesel oil and gasoline from 50% to 35% in February 2021 and 35% to 20% in October 2021.

Revenue Collection

210. For the year 2021, VAT and Excise Tax collections increased by \$10.948 billion, or 13.06%, from the prior year's collections. However, the Authority recorded shortfalls in collections from the areas summarised in the table below:

Line Items	Description	Approved Estimates \$'000	Actual Collections Statement of Receipts and Disbursements \$'000	Variances \$'000
5911	Import Goods	25,870,598	21,134,367	(4,736,231)
5921	Domestic Supply	27,693,642	27,228,419	(465,223)
5952	Imports-Petroleum Products	24,831,523	24,018,910	(812,613)
5953	Imports-Tobacco	1,319,189	1,179,378	(139,811)
5981	Interest- VAT	30,405	6,260	(24,145)
5982	Penalties- VAT	33,633	8,439	(25,194)
Total		79,778,990	73,575,773	(6,203,217)

VAT Registrants

211. The Value Added Tax Act (Amendment) Regulations which took effect from 1 February 2017, provides for an increase in the VAT threshold from \$10M to \$15M. Every person who carries on a taxable activity and where the taxable activity (a) equals to or exceeds the threshold of \$15M less than, or at the end of twelve months (b) is expected to exceed the threshold in any period during the next twelve months must be registered for VAT. During 2021, a total of 268 individuals and companies with total import values that exceeded \$15M, were not registered for VAT. Similarly, in 2020 and 2019, there were a total of 212 and 44 individuals and companies, respectively, with total import values that exceeded \$15M who were not registered for VAT. However, it could not be ascertained what actions were taken by the Authority to determine whether those taxpayers were potential VAT registrants.

Authority's Response: The Head of the Authority stated that the comments of the Auditor are noted. The VAT Act provides for mandatory registration where annual taxable supplies are \$15M and above (effective February, 2017). Therefore, annual importation in excess of \$15M is merely an indicator that further profiling is required to determine the value of taxable supplies made by the tax payer and eligibility for VAT registration. For example, the importer may be trading in exempt supplies but have large imports of taxable items during set up or expansion. The Revenue Authority continuously monitors imports and information reflected on our database, including third party information obtained, to profile and register taxpayers for VAT. In 2021, despite the disruption of activities due to the COVID-19 pandemic, 14 taxpayers were mandatorily registered for VAT.

VAT Returns

212. Section 31(1) of the VAT Act requires every taxable person to lodge a tax return for each tax period with the Commissioner-General within fifteen days after the end of the period, whether or not, tax is payable in respect of that period. Out of the 5,676 VAT registrants in the OPTIMAL RMS database, 1,580 filed 33,363 returns during the year. Of these, 494 taxpayers filed 28,104 returns or 84.24% for the year 2021 and 18,841 returns had been keyed by the Authority as at 31 December 2021. The remaining 4,096 taxpayers either made partial submissions, or no submissions for the year.

Authority's Response: The Head of the Authority stated that the list provided does not represent an accurate number of active taxpayers. Preliminary data cleansing activity has uncovered various categories of taxpayers to be removed. As such, work has commenced to remove taxpayers not required to file and this is currently ongoing. The Guyana Revenue Authority issues demand notices to defaulting VAT Registrants on a continuous basis. In light of the number of VAT Registrants not filing returns and the limited resources at the disposal of GRA, the Authority has adopted a risk management approach to prioritise the high-risk taxpayers with great revenue implications.

Recommendation: *The Audit Office recommends that the Authority continue its efforts to ensure that all taxpayers comply fully with the requirements of the VAT Act as it relates to filing of tax returns. (2021/027)*

VAT Refunds Paid

213. The Authority made payments of \$8.284 billion as VAT refunds in 2021. This was an increase of \$5.552 billion or 246.34% when compared to 2020. The \$8.284 billion represented claims for 845 returns from the years 2017 to 2021. Payments of 687 claims totalling \$8.098 billion related to local companies, and 158 claims totalling \$185.710M were for diplomats.

Registrant	2021 Payments \$'000	2020 Payments \$'000	Increase/(Decrease) \$'000	Percentage Increase/(Decrease)
Local	8,098,420	2,593,804	5,504,616	212.22
Diplomat	185,710	138,461	47,249	34.12
Total	8,284,130	2,732,265	5,551,865	246.34

Authority's Response: The Head of the Authority stated that the increase in VAT refunds paid was as a result of initiatives to expedite/improve processing of VAT refunds and increase in refund claims due to legislative changes (additional zero-rated items).

Refundable VAT Returns

214. The Authority received 819 applications for VAT refunds valued at \$11.090 billion in 2021. Of these, 117 local companies made 668 claims totalling \$10.890 billion, and twenty-two diplomats made 151 claims totalling \$200.055M. At the time of reporting, the Authority had successfully processed total claims valued \$9.771 billion, which included the full value of claims by diplomats, and the difference of \$9.572 billion represented claims by local companies. However, sixty-six claims by local companies valued at \$1.319 billion were still to be processed at the time of reporting.

Authority's Response: The Head of the Authority stated that the Auditor's comments are supported. As stated above, the Revenue Authority continues to improve the processing of VAT refunds to facilitate timely payments and reduce the cash flow burden of taxpayers. Further, it should be noted that the sixty-six claims that are outstanding were from sixteen taxpayers and most of the cases are currently under review.

Recommendations: *The Audit Office recommends that the Authority take the necessary steps to ensure that applications for VAT refunds are processed in a reasonable time-frame. (2021/028)*

Objections and Appeals - VAT

215. The Authority received 102 objections cases where the taxes in dispute totalled \$413.692M for the year ended 31 December 2021. Approximately, 80.4% of the cases were yet to be resolved at the time of audit. The Authority was also in receipt of 895 objection cases for the years 2017 to 2020, of which 73% were finalised at 31 May 2022. At the time of reporting, the Authority was yet to finalise 239 cases for the years 2017 to 2020, as summarised in the table below:

Year	Type	№. of Cases Registered	№. of Cases to be finalised as at 31 May 2022	Taxes in Dispute \$'000
2017 - 2020	Individual	288	71	293,090,830
	Companies	607	168	609,057,005
<i>Sub-Total</i>		895	239	902,147,835
2021	Individual	36	36	14,902,136
	Companies	66	46	398,789,410
<i>Sub-Total</i>		102	82	413,691,546
Total		997	321	1,315,839,381

Authority's Response: The Head of the Authority acknowledges the comments of the Auditor General and wishes to advise that the Authority has implemented a number of strategies to fast track the finalisation of objection cases on hand and work is currently ongoing to resolve these cases. It must be noted that the finalisation of objections does not necessarily result in the collection of all taxes held in abeyance since taxes can either be discharged or reduced based on the evidence presented during the objection process. Moreover, there are other options available to the taxpayer after objections are finalised including the right to an appeal to a Board of Review or Judge in Chambers.

Recommendation: *The Audit Office recommends that the Authority continues in its efforts to have all outstanding cases finalised as soon as possible. (2021/029)*

Internal Revenue

Revenue Management System (RMS)

216. The GRA engaged Data Torque Limited in 2018 to commission and deliver a programme of work to implement a new Tax Administration System (TAS) for the Authority, which is based upon Data Torque’s commercial off the shelf Revenue Management System (RMS) and associated professional services.

217. The core business objectives for the implementation of this new Tax Administration Software are: (1) to comprehensively automate the tax administration procedures; (2) improve efficiency in tax administration through accuracy, completeness and timeliness of tax collection and reporting; (3) improve the timeliness of payments to reduce debts; and (4) to promote synergies across Government agencies through information sharing, etc.

218. The RMS aims to automate the full lifecycle of tax administration, including analytics and risk management, and will be delivered in three phases:

- Core functional modules and e-services.
- Additional workflows and online functionality and advance compliance.
- Business intelligence and risk management.

219. The total cost of US\$6.263M, exclusive of taxes, for the Data Torque software is to be expended from the GRA’s capital subventions over the period 2018 to 2023. This comprises of US\$5.216M for the Revenue Management System Licence and Implementation and US\$1.407M for warranty and support for the first three years. At the time of reporting, the sum of US\$3.964M, equivalent to GYD\$856.778M had been expended. To date approximately 63.29% of the total cost of the software were expended.

Revenue Collection

220. According to the Statement of Receipts and Disbursements- Internal Revenue, amounts totalling \$123.757 billion were estimated to be collected for the fiscal year ended 31 December 2021. Actual amounts collected and paid into the Consolidated Fund totalled \$133.253 billion, a positive variance of 7.67% or \$9.496 billion when compared with the approved estimates. Hereunder the graph highlights a comparative analysis of the Internal Revenue paid into the Consolidated Fund for the years 2021 and and 2020.

**COMPARATIVE ANALYSIS OF INTERNAL REVENUE PAID INTO THE
CONSOLIDATED FUND FOR THE YEARS 2021 AND 2020**



221. Notwithstanding the overall positive performance rate, the Authority underperformed by \$3.672 billion on eleven of the twenty-two Internal Revenue tax types as indicated in table below.

Line Items	Description	Approved Estimates \$'000	Amount Collected & Paid into Consol. Fund \$'000	(Under)/Over Estimates \$'000
5112	Income Tax on Self-Employed	5,634,709	4,054,236	(1,580,473)
5119	Other Personal Income Tax	548,497	0	(548,497)
5123	Corporation Tax-Public Sector Companies	1,675,550	777,021	(898,529)
5132	Capital Gains Tax	591,715	551,934	(39,781)
5141	Property Tax on Public Sector Companies	182,950	157,028	(25,922)
5151	Travel Voucher Tax	1,272,344	1,140,949	(131,395)
5152	Travel Tax	815,863	704,048	(111,815)
5171	Licences - Motor Vehicles	1,147,112	1,112,288	(34,824)
5172	Licences - Other Vehicles	337	195	(142)
5173	Licences - Trading	22,956	19,687	(3,269)
5181	Penalties	46,035	75,953	(29,918)
Total		11,938,068	8,593,339	(3,344,729)

Authority’s Response: The Head of the Authority stated that:

Personal Income Tax – Others - The significant increased collections resulted from a different method of Income Tax classification between the new software (OPTIMAL) and that of TRIPS. In TRIPS, Income Tax payments made previously by individuals classified as “Employed” were accounted as ‘Income Tax - Others’. However, in OPTIMAL, payments are not classified based on the Taxpayers’ classification (Employed/Self Employed) but rather the type of payment. All IIT Advance Tax payments are classified as IIT – Self Employed, while all balance of Tax payments are classified as Income Tax Others. Taxpayers making quarterly Advance Tax payments are classified as Income Tax – Self Employed.

Corporation Tax - Public Sector - The negative variances resulted from significant payments made primarily by two taxpayers in 2020 compared to lesser or no payment during the corresponding period in 2021. During 2021, the main contributor for this tax category was granted a waiver of the 3rd quarter advance tax payment based on revised financial statements causing a significant dip in collections in September 2021.

Other areas - At the time of analysis, the Revised Budget was used as a basis of comparison, therefore several areas were not selected for analysis or recorded positive variances. See table below in \$M.

CODE	DESCRIPTION (Net of Refunds)	CUMMULATIVE		VARIANCE	
		Budgeted	Actual	Over Budget	
		31-Dec-21	31-Dec-21	Nominal	%
5141	NPT Companies Public	155,334	157,028	1,693	1.1
5152	TRAVEL TAX	708,572	704,016	(4,555)	(0.6)
5132	CAPITAL GAINS TAX	482,840	551,934	69,094	14.3
5151	TRAVEL VOUCHER TAX	900,901	1,140,949	240,048	26.6
5171	LICENCE MOTOR VEHICLES	1,127,449	1,112,288	(15,162)	(1.3)
5172	LICENCE OTHER VEHICLES	261	195	(66)	(25.3)
5173	LICENCE - TRADING	27,838	19,687	(8,151)	(29.3)

Self-Employed Tax

222. Amounts totalling \$5.635 billion were estimated to be collected from Income Tax-Self-Employed for the year 2021. Total Income Tax collected from self-employed taxpayers for the year under review amounted to \$4.054 billion, which is \$1.581 billion below the estimated collections.

Authority’s Response: The Head of the Authority indicated that the audit report reconciles with the Agency’s figures. The negative variances resulted from a different method of Income Tax classification between the new software (OPTIMAL) and that of TRIPS.

In TRIPS, Income Tax payments made previously by individuals classified as “Employed” were accounted for as ‘Income Tax - Others’. However, in OPTIMAL, payments are not classified based on the Taxpayers’ classification (Employed/Self Employed) but rather the type of payment(s). Advance Taxes are classified as IIT – Self Employed while balance of taxes are classified as IIT – Others

223. Over the years, the Authority continued to experience difficulties in having delinquent self-employed persons comply with the requirements of the Income Tax Act. As at 31 December 2021, there were 114,838 registered self-employed persons in the tax database, of which only 27,211 taxpayers had lodged 121,055 returns during the year. It should be noted that as at 31 December 2021, only 72,947 or 60.25% of the lodged returns relating to 2021 had been keyed. In the circumstances, a total of 87,267 persons or 76% of the active registrants did not file tax returns. In response to similar findings in the years 2017 to 2020, Management had indicated that the database needed cleansing and work had commenced to remove taxpayers not required to file tax returns and this is currently ongoing.

Authority’s Response: The Head of the Authority stated that the list provided does not represent an accurate number of active taxpayers. Preliminary data cleansing activity has uncovered various categories of taxpayers to be removed. As such, work has commenced to remove taxpayers not required to file and this is currently ongoing. When the RMS system is fully introduced, this situation will be remedied. This is an ongoing process whereby the Guyana Revenue Authority issues demand notices to defaulting Self-Employed taxpayers on a continuous basis and in addition raise assessments in the absence of the returns for high-risk taxpayers. In light of the number of self-employed taxpayers not filing returns and the limited resources at the disposal of GRA, the Authority has adopted a risk management approach to prioritise the high-risk taxpayers with great revenue implications.

Recommendation: *The Audit Office recommends that the Authority pursue all possible avenues to have self-employed taxpayers comply with the requirements of the Income Tax Act with a view of maximising revenue collections. (2021/030)*

Pay As You Earn

224. In accordance with the Income Tax Act, Form II’s is required to be submitted each year for the previous year, on the total tax deductions made by each employer. Examination of the TRIPS/OPTIMAL reports for the Form IIs revealed 2,647 Form IIs were lodged and 2,873 returns were keyed into TRIPS/OPTIMAL for the year under review. Additionally, of the 38,927 Form Vs keyed during the year under review, 22,710 related to the year 2021 and the remainder of 16,217 related to the years 2010 to 2020. See summary in the table below:

Nature of Return	Returns Lodged	Returns Keyed
Form II - January to February 2021 (TRIPS)	727	583
Form II - March to December 2021 (OPTIMAL RMS)	1,920	2,290
Total Form II	2,647	2,873
Form V	42,339	38,927

Authority’s Response: The Head of the Authority stated the variance between the Form IIs lodged and keyed is as a result of immediate lodgement upon submission of the Form IIs, while the keying process is done on a continuous basis throughout the year and includes Form IIs brought forward from the previous year with queries that were resolved and keyed in the year under review. In addition, Form Vs are keyed on a continuous basis, and the 16,217 Form Vs keyed in the year under review for prior years’ periods would represent late submission, queries resolved, etc.

Professional Fees

225. A Conservatory Order instituted in October 2003 restraining the Guyana Revenue Authority from assessing and collecting increased fees from all Professionals was still in effect and the matter had not been finalised. Because of this order, the Authority was barred from collecting additional sums in Professional Fees for 2021.

Authority's Response: A Conservatory Order instituted in October 2003 is restraining the Authority from assessing and collecting increased fees from all Professionals. Until this order is lifted by a competent court, the Agency will be legally restricted from assessing and collecting any increase fees for this tax type. Most professionals pay \$10,000 as the professional fees per annum. As a result, collections in current and indicative years will not be optimised for this tax type until this legal matter is resolved.

Notwithstanding the above, the Authority has commenced using information at its disposal to write those who are found practicing privately without being the holder of a Practice Certificate and those who have not yet renewed their certificate as a measure to ensure that they are compliant in accordance with section 37 of the Tax Act, Cap. 80:01. These matters are still in mediation awaiting dates from the Court.

Mortgage Interest Relief (MIR)

226. The Authority received 549 applications for Mortgage Interest Relief (MIR). Included in the amount were thirty-one mortgage holders who have reapplied and now met the criteria as stipulated in the Income Tax Act. During the year, 3,300 refund payments totalling \$596.359M were made to MIR beneficiaries from eight financial institutions.

Authority's Response: The Head of the Authority stated that refund payments for Mortgage Interest Relief continue to increase on yearly basis due to an increase in the number of applications being processed. The Authority continues to seek the support of the Banking institutions through the Bank of Guyana clearing system to have refunds deposited directly into taxpayers' bank accounts in an effort to expedite payment to taxpayers.

Corporation Tax

227. Corporation Tax, interest, and penalties totalling \$38.305 billion for the year 2021 were received from private and public sector companies. This represents a positive variance of \$3.039 billion from the amounts budgeted to be collected by the Authority for the year. Additionally, the revenue collections increased from 2020's amounts by \$6.111 billion, or 19%.

Authority's Response: The Head of the Authority stated that the positive variances resulted from:

- Significant payments made by some Oil and Gas taxpayers in 2021 as compared with smaller or no payments in 2020.
- Significantly higher than anticipated payments made by several companies during the period in 2021 when compared with 2020, in addition to significant amounts being paid with respect to outstanding balance of taxes (arrears) resulting in an overall increase.

- An overall analysis of Corporation Tax paid by companies (Private and Public) revealed that:
- Current and Arrear payments increased by \$5.54B or 17.8% and \$1.19B or 109.4% respectively, while early payments decreased by \$116.2M or 96.4%.
- There was a decrease of 34 or 3.7% in the number of companies making payments with respect to Corporation Tax during the period January to December 2021 (873 in 2021 vs 907 in 2020).

228. According to the Authority's TRIPS database, as at 31 December 2021, there were 10,026 registered companies, of which 776 were new companies registered for this tax type. However, only 2,404 companies filed returns for the year of assessment 2021, resulting in 7,622 companies or 76% not filing their returns as required by the Income Tax Act and applied by the Corporation Tax Act. Similarly, in 2020, of the 9,284 companies in the tax database, 3,493 did not file tax returns.

Authority's Response: The Head of the Authority stated that the list provided does not represent an accurate number of active taxpayers required to file corporate returns. A simple check with the Registrar of Companies will reveal this. Included in the list are Partnerships, Village Councils and other entities, which are not legally required to file. Work has commenced to remove these entities not required to file and is currently ongoing. This is an ongoing process whereby the Authority issues demand notices to defaulting companies on a continuous basis and in addition, raise assessments in the absence of the returns for high-risk companies. 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 prioritise the high-risk taxpayers with great revenue implications. Further, in an effort to enhance our operations, this process has been automated in the new Tax Administration Software implemented in 2021. With the turnup of the new RMS system, this problem will be further alleviated.

Recommendation: *The Audit Office recommends that the Authority pursue all possible avenues to have delinquent companies comply with the requirements of the Corporation Tax Act with a view of maximising revenue collections. Also, to continue its efforts to cleanse the database and present for audit examination. (2021/031)*

Property Tax

229. Amounts totalling \$4.974 billion were collected and paid into the Consolidated Fund as Property Tax from individuals, and private and public sector companies for 2021. This sum is \$0.240M above the approved estimates for the year under review. Additionally, there was a notable improvement in the 2021 collection of Property Tax compared with the previous year's collection of \$1.083 billion.

Authority's Response: The Head of the Authority stated that the Net Property Tax shows the significant increases resulted primarily from an increase of 87 or 7.3% in the number of taxpayers paying IPT (1,271 in 2021 vs 1,184 in 2020). Several individuals making significant arrears/late payments during the period January to November 2021.

Net Property Tax – Companies (Private) - The significant increases resulted primarily from:

- An increase of 50 or 14% in the number of entities paying Company Property Tax (CPT) (407 in 2021 vs 357 in 2020).
- Several companies making significant arrear/late payments during the period January to December 2021.

An overall analysis of CPT revealed that current, arrear and early payments increased by \$710.2M or 25%, \$194.3M or 195%, and \$18.5M or 282%, respectively when compared with the corresponding 2020 period.

Internal Revenue Refunds

230. The Income Tax Act Cap. 81:01 (Amendment) Regulation 10 of 2018, dated 7 December 2018, provides for the Commissioner-General to discharge his functions under the Act in regard to payment, collection and refund of income tax to: “(b) subject to the Act, make payments of income tax refunds due to persons out of the Income Tax Deposit Fund; and (c) pay the net revenue received into the Consolidated Fund”. During 2021, the Authority collaborated with the Bank of Guyana and the Ministry of Finance to have income tax refunds paid to all eligible taxpayers in a timely manner. As such, refunds totalling \$1.220 billion for the years 2001 to 2021 were paid directly to taxpayers’ bank accounts. The related tax types are shown in the table below:

Tax Type	Amounts Refunded (2021) \$'000
Individual Income Tax (IIT)	58,605
Corporation Income Tax (CIT)	559,959
Travel Airport Tax (TAT)	32
Withholding Tax (WHT)	1,571
Corporation Property Tax (CPT)	2,803
Estate Duty Tax (EDT)	50
Capital Gains Tax (CGT)	263
Mortgage Interest Relief (MIR)	596,680
Total	1,219,963

Authority’s Response: The Head of the Authority stated that the Authority continues to seek the support of the Banking institutions through the Bank of Guyana clearing system to have refunds expedited by directly depositing into taxpayers’ bank accounts, since over 50% of all refunds by mail are returned to the Authority unopened.

Recommendation: The Audit Office recommends that the Authority continues its efforts to refund taxpayers of their overpaid sums in a timely manner. (2021/032)

Trade and Miscellaneous Licences

231. It was estimated that \$22.956M in Licences-Trading would be collected during the year under review. However, actual collections totalled \$19.687M, reflecting a performance rate of 85.76% in this tax category. This area also showed a decline in collections of \$0.493M from the prior year’s collections.

Authority's Response: The Head of the Authority stated that the negative variance below the approved budgeted collections resulted from the overestimation of the expected collection and also the COVID 19 pandemic would have affected some licence holders from renewing their licences. Compliance control visits were conducted on registrants and is still a continuous activity within the Unit in order to have defaulters comply with renewals. Demand letters were sent to defaulting registrants and this is a continuous activity within the Unit.

Objections and Appeals

232. Management has still not taken appropriate measures to monitor the status of all default matters and to ensure that cases pending are finalised in a timely manner. An examination of the Objections and Appeals Registers for 2021 revealed that 635 cases were received by the Authority. At the time of reporting, Management was still to finalise 455 of the cases, which resulted in the inability to collect potential taxes and penalties amounting to \$2.436 billion, and \$173.693M respectively. Similarly, for the years 2008 to 2020, Management was still to finalise 1,973 cases where taxes and penalties in dispute amounted to \$18.078 billion, and \$564.156M, respectively. The table below summarises the amounts in dispute.

Year	Number of Cases Registered	Number of Cases to be finalised as at August 2022	Taxes in Dispute \$'000	Penalties in Dispute \$'000
2008	1,388	7	4,855	69
2009	762	9	4,072	185
2010	962	9	2,817	1,936
2011	809	18	24,903	511
2012	327	7	1,764	44
2013	345	5	3,045	203
2014	408	8	97,190	2,850
2015	682	20	163,577	9,310
2016	1,028	25	320,736	39,038
2017	1,010	89	1,050,526	69,979
2018	2,019	691	3,629,889	42,380
2019	1,088	634	6,342,876	250,514
2020	728	451	3,617,885	147,136
Sub-Total	11,556	1,973	18,077,848	564,156
2021	635	455	2,436,261	173,693
Total	12,191	2,428	20,514,109	737,849

Authority's Response: The Head of the Authority acknowledges the comments of the Auditor General and wishes to advise that the Authority has implemented a number of strategies to fast track the finalisation of objection cases on hand and work is currently ongoing to resolve these cases. It must be noted that of the taxes and penalties in dispute for the year 2008 to 2020 which amounts to \$18.6 billion, \$10 billion are in relation to twenty-four companies whose cases are actively being reviewed. A further \$2.8 billion is in relation to one company. The finalisation of objections against this company has been affected due to legal action instituted against the Authority. It must also be noted that the finalisation of objections does not necessarily result in the collection of all taxes held in abeyance since taxes can either be discharged or reduced based on the evidence presented during the objection process. Moreover, there are other options available to the taxpayer after objections are finalised including the right to an appeal to a Board of Review or Judge in Chambers.

Software

233. The Guyana Revenue Authority computerised part of its operations in April 1996 with the introduction of the Automated System for Customs Data (ASYCUDA). The new system was designed to administrate the customs process and covered most foreign trade procedures. It processed manifests, customs declarations, and other forms while ensuring tariffs on imports and exports were assessed according to Governing Regulations. It was later upgraded in January 2003 to version 2.7.

234. The TRIPS, a fully integrated modular system to manage Government revenues, was designed and produced by Crown Agents, a private limited company incorporated and registered in England. It was introduced with the aim of boosting efficiency in the assessment, collection and accounting for revenue. It comprises two core applications – Taxes and Customs, which share information with each other, and each application encompasses a total of thirteen modules. However, the functioning of the system was limited and needed improvement, and this led to the implementation of the Total Revenue Integrated Processing System (TRIPS) on 1 January 2007.

235. The TRIPS did not deliver the Manifest Module and some of the major regimes required to capture all imports of Customs. In addition, the discussions of implementing a National Single Window also required software that was compatible and ASYCUDA World was recommended since it was already tested and used by most of the Caribbean Countries. The regimes and functions are outlined in the following table as a replacement of TRIPS Taxes and Customs.

№.	Name of Module	Purpose
1	e-Manifest: Electronic Submission of manifest Validation of Date and Arrival of Vessels Updating last discharge date and time Confirming/Not Confirming Outturn Report Requests for Amendments Approval of Amendments	Automate all manual submission of Ships Manifest by Agents.
2	Exemptions: Electronic Submission of Applications for exemptions Review and Approval	Process all applications for tax exemptions electronically. Query applications electronically for additional information and or clarification. Provide hard or soft copies of CG Tax Exemption Letters.
3	e-SAD Electronic Submission of Declaration/Self-Assessment Cashiering Documentary Checks, Valuation, Classification, Goods Inspection, Enforcement and Post Clearance. Releasing and Exiting of Goods NB: All Regimes Implemented with the exception of: IM8 – Transhipment between Ports T1/C25 – Automate documentary procedures for Movements of Goods from one Wharf to another Wharf or Transit shed. IM9 – Automate the Spirits Warehouses Outstanding Location – Lethem	Automate all manual submission of customs declarations. Simplify processing time of all declarations. Reduce processing time significantly. Collection and Accounting for all payments electronically. Automated Check Points in AW. Generation of the Release Order and Acknowledgement of Goods when exited.

N^o.	Name of Module	Purpose
4	Risk Profiling: Creation of Selectivity Rules Profile declarations as follows: YELLOW – Documentary checks (Valuation and classification) RED – Goods examination GREEN – Immediate Release of goods BLUE – Post Clearance Audits Monitoring and Review of Selectivity Rules Update and Modifications of Selectivity Rules	Establishment of a Risk Management Unit

236. In addition, in 2018, the Authority terminated the TRIPS II contract with Crown Agents due to underperformance by the vendor. Subsequently, the Authority engaged Data Torque out of New Zealand for the implementation of a tax administration software called Optimal Revenue Management System (RMS). RMS aims to automate the full lifecycle of tax administration including analytics and risk management and will be delivered in three phases:

- Core functional modules and e-Services.
- Additional workflows and online functionality.
- Advance compliance, business intelligence and risk management.

237. As at March 2021 the Authority had deployed the following Modules highlighted below:

- 1) Taxpayer and tax type registrations
- 2) Returns processing
- 3) Payments processing
- 4) Compliance monitoring, reporting and management
- 5) Monitoring for filers, stop-filers and non-filers
- 6) Case workflows for:
 - a. Vetting and approval of TIN and tax type registrations
 - b. Management of correspondence and enquiries
 - c. Assessments
- 7) Taxpayer accounting
- 8) Revenue accounting
- 9) Role based security
- 10) e-Services - Online filing for INC, PAYE, VAT, Property Tax Individuals, Property Tax Company
- 11) Document management
- 12) Taxpayer services – Part 1
- 13) Tax Type Rollout (CIT, IIT, VAT, PAYE, Excise, Premium, Travel Vouchers and Travel Tax, Withholding Tax, Professional Fees, Tributors, Capital Gains Tax, Property Tax Individuals, Property Tax Company).

AGENCY 12
MINISTRY OF FOREIGN AFFAIRS & INTERNATIONAL COOPERATION

Current Year Matters

Current Expenditure

Unspent Balances

238. The Ministry continued to breach 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 to the Fund at the end of each fiscal year. The unspent balances from 2021 allocations totalling \$23.491M from fifteen Embassies/Missions were paid over to the Consolidated Fund from January to April 2022. In the circumstances, the Appropriation Account for Programme 2 - Foreign Policy Promotion, was overstated by \$23.491M.

239. However, it should be noted that efforts are being made by the Ministry in addressing the issue of unspent balances. The Consulate General in Boa Vista and the Embassy in Havana returned unspent balances totalling \$2.400M in December 2021.

Recommendation: *The Audit Office recommends that the Head of Budget Agency continue to take steps to ensure that all Embassies/Missions return unexpended balances to the Consolidated Fund at the end of the year. (2021/033)*

Capital Expenditure

240. The sum of \$478.539M was allotted to execute the capital programmes of the Ministry. According to the Appropriation Accounts, the sum of \$476.877M was expended, resulting in an unspent balance of \$1.662M.

Prog. No	Description	Total Funds Available \$'000	Total Expenditure \$'000	Unspent Balance \$'000
1	Development of Foreign Policy	8,000	8,000	0
2	Foreign Policy Promotion	470,139	468,477	1,662
3	Development of Foreign Trade Policy	400	400	0
Total		478,539	476,877	1,662

Buildings

241. The sum of \$407.316M was available under Buildings for the completion of Guyana Embassy Brazil and provision for Windows - Washington. According to the Appropriation Account, the full sum was expended.

242. In 2019, a contract was awarded in the sum of US\$4.499M equivalent to G\$937.945M to the lowest of three responsive bidders for the construction of the New Guyana Embassy, Ambassador's Residence, and Diplomatic Staff Quarters in Brazil. The contract was signed on 14 October 2019 and the defects liability period was stated as six months.

243. At the end of 2020, the Contractor received US\$2,404,270 equivalent to G\$501.290M. In 2021, amounts totalling US\$1,840,366 equivalent to G\$383.716M were paid, bringing the total payments to US\$4,244,636 equivalent to G\$885.006M. The payments to date represent 94% of the contract sum. It should be noted that the Audit Office is conducting a special investigation on the project.

Ministry's Response: The Head of Budget Agency stated that the contract commenced on 14 October 2019 with a duration of eighteen months. However, there was a conflict over the nature of the contract signed i.e., whether it should be a 'measure and value' or 'fixed price' contract. The Contractor claimed that the contract should be classified as 'a measure and value' contract and that payments should be based on measured works. The Contractor also claimed that the approved bill of quantities was incorrect since it did not match the designs and additional works on the ground had to be carried out. There were also problems between the Contractor and the Supervisory Management Team. The Contractor reported that the consultant was recommending payments based on the bill of quantities and not measured works. As a consequence, the labour force was reduced. To address these several issues, a stop work order was issued for the period 5 February 2020 to 5 March 2020, and then extended to 20 March 2020. A number of meetings were also held. It was finally determined that the contract should be a 'fixed price' contract. Although works recommenced on the project, there was further delay due to the pandemic which affected labour and resource mobilisation. 64% of the work has been completed to date.

244. A contract was awarded on 29 June 2021 in the sum of US\$89,750 equivalent to G\$18.713M for the replacement of windows at the Official Residence in Washington DC. The works commenced in July 2021 and were completed in August 2021. The defects liability period was stated as three months. As at 31 December 2021, the full amount was paid to the Contractor.

Land Transport

245. The sum of \$42.823M was allotted under Programme 2 - Foreign Policy Promotion, for the purchase of vehicles. Amounts totalling \$41.161M were expended to acquire four vehicles for the High Commission in London, High Commission in South Africa, Guyana Embassy in Brazil, and the Guyana Embassy in Kuwait.

Follow-up on the Implementation of Prior Year Audit Recommendations

246. The table below summarises the prior year matters as contained in the Auditor’s General 2020 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted that of the 6 recommendations, 4 were implemented, 2 were partially implemented.

Rec. №	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/075	Breach of the FMA Act 2003 - Refund of Unspent Balance		√	
2020/076	Breach of Stores Regulations -Section 29	√		
2020/077	Breach of Stores Regulations -Section 26	√		
2020/078	Breach of Stores Regulations -Section 24	√		
2020/079	Breach of the FMA Act - Section 31 (3)	√		
2020/080	Uncleared advances		√	

AGENCY 13
MINISTRY OF LOCAL GOVERNMENT AND REGIONAL DEVELOPMENT

Current Year Matters

Current Expenditure

Inter-Departmental Warrants

247. The Ministry issued 209 Inter-Departmental Warrants (IDWs) totalling \$557.515M to Guyana Defence Force, Office of the President, and Regions Nos. 1 to 10 during the period under review. Financial Returns for eighteen of these IDWs totalling \$51.516M were not presented for audit as detailed in the table below. As a result, it could not be determined if the funds were utilised for the purpose intended.

Receiving Agencies	No. of Warrants	Amount \$'000
Guyana Defence Force	1	30,000
Regional Democratic Council No. 1	4	4,408
Regional Democratic Council No. 2	2	1,494
Regional Democratic Council No. 3	2	694
Regional Democratic Council No. 4	3	6,820
Regional Democratic Council No. 5	1	125
Regional Democratic Council No. 7	1	2,000
Regional Democratic Council No. 8	2	2,585
Regional Democratic Council No. 9	1	3,000
Regional Democratic Council No. 10	1	390
Total	18	51,516

Ministry's Response: The Head of Budget Agency indicated that the Ministry has since written the delinquent agencies to submit the outstanding Financial Returns.

Recommendation: *The Audit Office recommends that the Ministry follow-up with the defaulting agencies to have the Financial Returns submitted. (2021/034)*

248. An examination of the Warrant Register revealed that of the 209 Warrants issued, forty-eight Warrants totalling \$106.419M reflected unexpended amounts totalling \$34.650M. However, the full amount of \$106.419M was reflected in the Appropriation Accounts as expended, resulting in the Appropriation Accounts being overstated by the amount of \$34.650M. A similar observation was made in 2020.

Ministry's Response: The Head of Budget Agency indicated that the unspent balances were refunded. The Ministry has since implemented a system to request the Ministry of Finance to release the unspent balances into the respective expenditure line in a timely manner.

Recommendation: *The Audit Office recommends that the Ministry monitor the execution of activities for which sums are warranted, to ensure its intended purpose(s) are achieved. (2021/035)*

Capital Expenditure

249. The sum of \$2.680 billion was allotted for the Ministry to execute its capital programmes for 2021. During the year, there was a Supplementary Provision in the sum of \$16.613M bringing the total funds available to \$2.697 billion. According to the Appropriation Accounts, the sum of \$2.589 billion was expended resulting in an unspent balance of \$108M as shown in the table below:

Description	Total Funds Available \$'000	Total Expenditure \$'000	Unspent Balance \$'000
Solid Waste Disposal Programme	613,054	540,180	72,874
Project Development and Assistance	552,000	551,432	568
Technical Assistance - Planning and Support for Local Councils	39,093	4,988	34,105
Total	1,204,147	1,096,600	107,547

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

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensures proper planning and execution of projects in a timely manner so as to ensure amounts are expended as budgeted and the intended benefits are achieved as planned. (2021/036)*

Technical Assistance - Planning and Support for Local Councils

250. The sum of \$39.093M was allotted for the provision of: (i) capacity building for Local Government reform; (ii) harmonisation of Local Government legislation; and (iii) amendment to existing legislations. This project was executed under a Loan Agreement with the Caribbean Development Bank. The Grant Agreement was signed in March 2018. However, as at 31 December 2021, the sum of \$4.988M was expended resulting in an unspent balance of \$34.105M.

Ministry's Response: The Head of Budget Agency indicated that this project has since been revised to accommodate a more comprehensive output to reflect the Government's policy and strategic direction. An extension was requested to the first half of 2023. This Ministry is waiting the approval for the extension of the project.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensures proper planning and execution of projects in a timely manner so as to ensure amounts are expended as budgeted and the intended benefits are achieved as planned. (2021/037)*

Project Development and Assistance

251. The sum of \$552M was allotted for the provision of subvention to municipalities and Neighbourhood Democratic Councils (NDCs). According to the Appropriation Accounts, amounts totalling \$551.432M were expended during the year. The details of the expenditure are shown in the table below:

Description	Amount \$'000
Subvention and Grants to Neighbourhood Democratic Councils – (IDW's Issued to Administrative Regions)	418,288
Subventions to 10 Town Councils	111,000
Payment for Setting up, implementing and Installing Rates and Taxes Management system software at Neighbourhood Democratic Councils	20,672
Purchase of Capital Items	1,472
Total	551,432

252. The Municipalities continued to breach the Municipal and District Councils Act, Chapter 28:01 of the Laws of Guyana, which stipulated that “...all accounts of Municipal and District Councils be made up yearly to the end of the financial year by the Treasurer of the Council and shall be so made up not later than four months after the end of such year to which they relate and for those accounts to be audited by the Auditor as soon as practicable”. It should be noted that the Ministry transferred sums totalling \$111M to the Municipalities in 2021. 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 ten Municipalities at the time of reporting.

Agency	Amount Received 2021	Amount Received 2020	Financial Statements			
	\$'000	\$'000	Last Audited	Laid in National Assembly	Received by Audit Office	Not Received by Audit Office
Mayor & Councillors of the City of Georgetown	30,000	0	2004	None	2005, 2007 2012-2016, 2018-2019	2006 2008-2011 2017, 2020- 2021
New Amsterdam Town Council	9,000	10,000	1996	None	1997-2021	-
Linden Town Council	9,000	10,000	1984	None	2008-2010 2012 2014-2021	1985-2007 2011 2013
Anna Regina Town Council	9,000	10,000	2017	None	2018-2021	-
Rose Hall Town Council	9,000	10,000	1998	None	1999 2002-2021	-
Corriverton Town Council	9,000	10,000	2012	None	2013-2021	-
Bartica Town Council	9,000	10,000	-	-	-	2015-2021
Lethem Town Council	9,000	10,000	-	-	2016-2020	2021
Mabaruma Town Council	9,000	10,000	-	-	-	2015-2021
Mahdia Town Council	9,000	10,000	-	-	2019-2020	2021
Total	111,000	90,000				

Ministry's Response: The Head of Budget Agency indicated that in accordance with the Act, it is the responsibility of the Treasurer to submit all Financial Statements to the Audit Office. The Ministry continues to encourage the Local Organs to submit their respective Financial Statement in a timely manner. In addition, the Ministry has identified the need for capacity building in this regard and training will be executed in the year 2022.

Recommendation: *The Audit Office recommends that the Head of Budget Agency follow-up with the agencies to have proper and complete Financial Statements submitted for audit. (2021/038)*

253. The Neighbourhood Democratic Councils continued to be in breach of the Local Government Act, Chapter 28:02 of the Laws of Guyana, which stipulated that “...the accounts of Neighbourhood Democratic Councils (NDC's) to be made up annually”. According to Section 134 (1) of the said Act, the Auditor General may at any time audit the accounts of the Councils. It should be noted that the Ministry transferred sums totalling \$418.288M to the Councils in 2021.

Region No.	No. Of Councils	Last Audits	Remarks
1	1	1994	Financial Statements not received for the years 1995-2021
2	1	2014	Audits to be planned 2015 -2017. Financial Statements not received 2018 – 2021.
	3	2017	Audits to be planned for 2018 – 2021.
	1	2018	Audits to be planned 2019-2021.
	3	-	Financial Statements not received.
3	3	2017	Audits to be planned for the years 2018-2019. Financial Statements not received for the years 2018-2020.
	1	2014	Financial Statements not received for 2015 – 2021.
	2	2010	Audits to be planned for financial statements received. Financial Statements not received for the years 2015-2021.
	5	2000-2007	Audits to be planned for financial statements received. Audits to be finalised for work completed.
	3	1994-1997	Audits to be planned for Financial Statements received. Audits to be finalised for work completed.
4	4	2001-2006	Audits to be planned for Financial Statements received. Audits to be finalised for work completed.
	11	Prior to 2000	Audits to be planned for Financial Statements received. Audits to be finalised for work completed.
	2	-	Financial Statements not received for the years 2018-2021
5	5	2000-2004	Audits to be planned for Financial Statements received. Audits to be finalised for work completed.
	5	Prior to 2000	Audits to be planned for Financial Statements received. Audits to be finalised for work completed.
6	2	2020	Financial Statements not received for 2021.
	1	2019	Fieldwork completed for 2020, audit to be finalised. Financial Statements not received for 2021.
	3	2017 - 2018	Audits to be planned for 2019 – 2020. Financial Statements not received for 2019 – 2021.
	4	2015	Audits to be planned for 2016 – 2018. Financial Statements not received for 2019 – 2021.
	1	2014	Audits to be planned 2015-2020. Financial Statement not received for 2021.
	1	2010	Fieldwork completed for 2011- 2015. Financial Statements not received for 2016 – 2021
	1	2007	Audits to be planned for 2008 – 2014. Financial Statements not received for 2015 – 2021.
	1	1994	Audit to be finalised for the years 2008-2014. Financial statements

Region №.	№. Of Councils	Last Audits	Remarks
			not received for the years 1995-2007 & 2015-2020
	2	-	Financial statements not received for the years 2018-2020
9	1	-	Financial Statements not received for the years 2018-2020.
10	1	2006	Audit to be finalised for the years 2007-2010. Financial Statements not received for the years 2014-2018 & 2020-2021

Ministry's Response: The Head of Budget Agency indicated that in accordance with the Act, it is the responsibility of the Overseer to submit all Financial Statements to the Audit Office. The Ministry continues to encourage the Local Organs to submit their respective Financial Statements in a timely manner.

Recommendation: *The Audit Office recommends that the Head of Budget Agency follow-up with the agencies to have the outstanding Financial Statements submitted for audit. (2021/039)*

Prior Year Matters

Capital Expenditure

254. Cabinet granted approval on 14 November 2017, by document referenced CP (2017)11:2: P for the grant of \$475.635M to the Georgetown Mayor and City Council to be channelled by Ministry of Communities. However, the Audit Office was still unable to verify the completeness, accuracy and validity of amounts totalling \$374.545M. The funds were paid to Contractors for sanitation services provided to the Council. On 22 May 2022, M&CC submitted three contract Agreements, two for Puran Brothers and one for Cevon's Waste Management Inc. In addition, invoices totalling \$101.090M were also submitted pertaining to Dartmouth Skip Rental Inc. and Cevon's Waste Management Inc.

Ministry's Response: The Head of Budget Agency indicated that the Management of the Georgetown Municipality was informed to locate and present all relevant documentations to the Audit Office for examination.

Recommendation: *The Audit Office recommends that the Head of Budget Agency follow-up with the Council to have the pertinent documents submitted for audit. (2021/040)*

255. A contract in the sum of \$15.464M was entered into on 8 May 2017, for the drilling of a potable water well at Campbelltown, Region №. 8. Audit checks revealed that amounts totalling \$3.866M and \$2.773M were paid during 2017 and 2018 respectively, bring the total payments to \$6.639M. The contract was terminated in 2018. Information contained in correspondence dated 6 December 2018 from GWI to the Contractor stated that "...GWI will move to amicably terminate this contract under clause 40.2(a), since your company is experiencing difficulty in penetrating the rocky terrain in the project area". However, documentation on the actual termination was not submitted for audit. Hence, we could not determine the terms and conditions of the termination.

256. It should be noted that the letter presented on 31 August 2020 was the same correspondence that was previously submitted for audit. However, the terms and conditions of the termination could not be determined from the correspondence presented.

Ministry's Response: The Head of Budget Agency indicated that the Guyana Water Inc. reported that their position remains the same, the termination letter dated 6 December 2018 was sent on the 31 August 2020. Termination of the contract was under Section 40.2(a), which speaks to stoppage of work for fifteen days without approval of the Engineer.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure the relevant documentation is submitted for audit. (2021/041)*

Follow-up on the Implementation of Prior Year Audit Recommendations

257. The table below shows the prior year matters as contained in the Auditor General's 2020 Report and action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 17 recommendations; 6 were partially implemented and 11 were fully implemented.

Rec. №	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/081	Breach of Circularised Instructions	√		
2020/082	Weak Internal Control	√		
2020/083	Breach of FMA Act	√		
2020/084	Breach of FMA Act	√		
2020/085	Breach of Circularised Instructions	√		
2020/086	Overpayment of Salaries	√		
2020/087	Breach of FMA Act	√		
2020/088	Breach of Circularised Instructions		√	
2020/089	Breach of FMA Act	√		
2020/090	Breach of Circularised Instructions	√		
2020/091	Breach of FMA Act		√	
2020/092	Breach of FMA Act		√	
2020/093	Breach of Circularised Instructions	√		
2020/094	Shortfall in Expenditure		√	
2020/095	Shortfall in Expenditure		√	
2020/096	Non-Submission of Financial Statements		√	
2020/097	Breach of FMA Act	√		

AGENCY 16
MINISTRY OF AMERINDIAN AFFAIRS

Current Year Matters

Current Expenditure

Cheque Orders

258. According to Circular №. 02/2019 dated 29 January 2019, Cheque Orders are required to be cleared within thirty days of their issue through the submission of bills/receipts and other documents in support of the payments made. An examination of the Cheque Order Register revealed that forty-seven Cheque Orders valued at \$305M issued during 2021 were still outstanding as at time of reporting.

Ministry's Response: The Head of the Budget Agency acknowledged these findings and indicated that efforts are being made to clear the outstanding cheque orders.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that all Cheque Orders are cleared in keeping with circularised instructions. (2021/042)*

259. Further, the Ministry had still not cleared ninety-three Cheque Orders drawn during 2015 to 2020 for sums totalling \$77.509M, as shown in the table below.

Year	№ of Cheque Orders	Amount \$'000
2015	35	15,713
2016	37	7,950
2017	3	733
2020	18	53,113
Total	93	77,509

Ministry's Response: The Head of the Budget Agency acknowledged these finding and will address this matter. In addition, the Ministry wrote the Accountant General on July 27, 2021 for a verification of our outstanding Cheque Orders for 2015 & 2016.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that all Cheque Orders are cleared in keeping with circularised instructions. (2021/043)*

Capital Expenditure

Amerindian Development Fund (ADF) – 1400100

260. The sum of \$1.500 billion was budgeted for the (i) Youth Entrepreneurship and Apprenticeship Programme; (ii) Presidential Grants; and (iii) Design and Construction of National Toshaos Council’s Head Office, and Amerindian Development Projects and Programmes. A Supplementary Provision in the sum of \$434M was approved to facilitate payments for the Amerindian Development Projects and Programmes bringing the total funds available to \$1.934 billion. Amounts totalling \$1.933 billion were expended, as summarised in the table below.

Description of Works	Amount \$'000
Stipend-Community Service Officers	632,811
Transfer to the Amerindian Purpose Fund	398,523
Tractors/Trailers (71), Chippers (113) and Ploughs (113)	329,769
Presidential Grants	285,438
Workshops and Training	85,076
Warrants issued	48,215
Design and Const. of the National Toshaos Council – Head Office	29,314
Mini Bus (4)	25,200
All Terrain Vehicles (14)	18,078
Radio Transceivers (15)	8,252
Sewing Machines and Cabinets (40)	6,600
Chain Saws (24)	4,861
Brush Cutters (30)	4,485
Cassava Mills and Cassava Bread Tawas	2,845
Tablets	2,300
Sports Gear	2,300
Computers and APC Batteries	1,761
Farine Pans	1,500
Barb Wire	900
Agriculture Tools	288
Other	44,484
Total	1,933,000

Presidential Grants

261. Village Councils would submit annually, proposals for funding of projects. These projects included acquisition of goods, and provision of works and services. The Ministry processed payments totalling \$285.436M for 212 Village Councils. The table below summarises the payments as per Region:

Region №.	№. of Councils	Amount \$'000
1	64	81,948
2	11	16,800
3	05	5,500
4	05	5,792
5	01	1,500
6	03	5,000
7	24	38,000
8	29	40,396
9	58	76,000
10	12	14,500
Total	212	285,436

262. The Audit Office visited eleven Village Councils during August 2022 and the following unsatisfactorily features were noted:

- vouchers were not prepared to substantiate payments;
- cash books were not updated as a result balances on grants could not be accounted for; and
- there were no expenditure on four projects.

Ministry's Response: The Ministry noted these findings and explained that despite reminders, some Villages do not comply with maintaining the accounting records. The Ministry is awaiting the evidence of the completion of the outstanding projects and will submit same to the Auditors. In addition, the Ministry will be conducting training in October 2022 with the Village Councils in financial management.

Recommendation: *The Audit Office recommend that the Head of Budget Agency conduct more training with the Village Councils so that good record keeping can be practiced and adequate records maintained and ensure that all amounts given as grants are utilised as intended.* (2021/044)

Radio Transceiver Sets

263. The National Procurement and Tender Administration Board awarded the contract for the supply and delivery of fifteen New Radio Transceiver (HF) Sets on 6 May 2021 in the sum of \$8.252M to the lowest evaluated bidder. The contract was signed on 18 May 2021 with a duration period of eight weeks after the signing of the contract. The full amount was paid, however at the time of reporting, the items were not received.

Ministry's Response: The Head of the Budget Agency indicated that the Ministry has been in regular contact with the supplier PBS Technology (Guyana) Inc for the delivery of the ICOM 78 HF Radio/Transceiver sets, this company has written to the Ministry on August 10th, 2022 to indicate the makers of ICOM radios has been facing manufacturing delays due to the unavailability/limitations of supplies within the semiconductor industry used to make the radios and expects to supply the items within the next 45 days. This company has supplied the other accessories to accompany the radio sets valued at \$4.477M, the 15 Transceiver Sets is the only items outstanding.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure the delivery of these Transceiver Sets so that the intended benefits are realised. (2021/045)*

Other Matters

The Amerindian Purpose Fund (APF)

264. The Ministry operated an Amerindian Purposes Fund (APF) for which a cash book was maintained. However, it was not balanced nor did it reflect an opening nor closing balance.

265. An analysis of the receipts and payment vouchers presented for audit examination revealed that the sum of \$153.616M was received as revenue; whilst, the sum of \$30.914M was expended. The bank statements showed an opening balance of \$32.928M as at 1 January 2021, and a closing balance of \$155.630M as at 31 December 2021.

Ministry's Response: The Head of Budget Agency indicated that the Ministry has commenced reconciliation of this account.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that the records of the Fund are continually updated and to make efforts to have the cash book balanced. (2021/046)*

Prior Year Matter

Capital Expenditure

Amerindian Purpose Fund (APF)

266. The Ministry was still to recover seventy-one advances totalling \$26.572M that were issued during 2015 to 2017 from the Fund.

Ministry's Response: The Head of the Budget Agency acknowledged this finding and explained that the Ministry is continuing to make efforts to recover all outstanding sums.

Recommendation: *The Audit Office once again recommend that the Head of Budget Agency ensure efforts are made to recover the monies. (2021/047)*

267. The Audit Office is still to receive the progress report with respect to construction of a pavilion at Aranka, Region №. 1. The sum of \$1M was reportedly used for the construction. The Head of Budget Agency had stated that an investigation was on-going on this matter. Whilst, the Audit Office had recommended that the investigation report be submitted for examination. However, up to the time of reporting in September 2022, the report was not submitted.

Ministry's Response: The Ministry noted this finding and shared that despite challenges, the Ministry is still trying to resolve this matter with the present Village Council.

Recommendation: *The Audit Office once again recommend that the Head of Budget Agency submit the investigation report when available for scrutiny. (2021/048)*

Follow-up on the Implementation of Prior Year Audit Recommendations

268. The table below summarises the prior year matters as contained in the Auditor's General 2020 Report, and the actions taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 30 recommendations; 2 were not implemented, 3 were partially implemented and 25 were fully implemented.

Rec. No	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/098	Cash payments of salaries	√		
2020/099	Overpayment of salaries	√		
2020/100	Discrepancies in maintenance of log books	√		
2020/101	Non-submission of reports	√		
2020/102	Breach of Section 43 of the FMA Act	√		
2020/103	Outstanding cheque orders		√	
2020/104	Cheque order cleared after the stipulated time	√		
2020/105	Refund on warrants incorrectly credited	√		
2020/106	Intended benefits of the tractors/trailers not realised	√		
2020/107	Non-submission of reports	√		
2020/108	Non-submission of reports	√		
2020/109	Non-submission of reports	√		
2020/110	Non-submission of reports	√		
2020/111	Non-submission of reports	√		
2020/112	Monitor projects, refunds and training of staff	√		
2020/113	Non-submission of reports	√		
2020/114	Non-submission of payment vouchers	√		
2020/115	Intended benefits of the agricultural tools not realised	√		
2020/116	Intended benefits of the land cruisers not realised	√		
2020/117	Intended benefits of the sewing machines not realised	√		
2020/118	Non-submission of reports	√		
2020/119	Intended benefits of the solar radios not realised	√		
2020/120	Intended benefits of the outboard engines not realised	√		
2020/121	Intended benefits of the aluminium boats not realised	√		
2020/122	Poor management of APF		√	
2020/123	Bank reconciliation not up-to-date APF		√	
2020/124	Non-submission of records			√
2020/126	Outstanding advances			√
2020/127	Non-submission of reports			√

AGENCY 21
MINISTRY OF AGRICULTURE

Current Year Matters

Current Expenditure

Subsidies and Contributions to Local Organisations

269. The sum of \$9.657 billion was budgeted for Subsidies and Contributions for 2021. On 31 December 2021, a Supplementary Allotment Provision of \$3.889 billion was approved while there was an Allotment Transfer of \$9.750M, taking the total funds available to \$13.536 billion. According to the Appropriation, amounts totalling \$13.536 billion were expended as at 31 December 2021. The sum of \$13.507 billion was expended by eleven subvention entities under the control of the Ministry while the sum of \$28.544M was warranted to Ministry of Public Works to assist with flooding to residential land and dwellings due to excessive rainfall in Region №. 3. According to the Financial Return the full amount of \$28.544M was expended by the Ministry.

270. The subvention agencies are subject to separate financial reporting and audit with the exception of the Guyana Society for the Prevention of Cruelty to Animals which is audited by private auditing firm. However, some of the agencies continued to breach Sections 80 (3) (c) and 80 (4) of the Fiscal Management and Accountability Act of 2003 by failing to submit of financial statements for audit on time and have their accounts laid in the National Assembly in a timely manner. The table below shows the status of each agency:

Entity	Amount Expended \$'000	Year of Last Audit Report	Year Laid in National Assembly	Financial Statements	
				Received	Not Received
National Drainage and Irrigation Authority	6,907,749	2015	2014	2016 to 2021	-
National Agricultural Research & Extension Institute	1,217,608	2018	2018	2019 to 2021	-
Guyana Livestock Development Authority	741,000	2011	-	2012 to 2018	2019-2021
Guyana School of Agriculture	360,382	2009	-	2010 to 2021	-
Mahaica Mahaicony Abary Agricultural Development Authority	304,583	2009	-	2010 to 2014	2015-2021
Guyana Marketing Corporation	280,000	2018	2018	2019-2020	2021
Hope Coconut Estate	32,500	1994	-	2008 2020	2021
Pesticide & Toxic Chemicals Control Board	0	2020	2019	2021	-
Guyana Sugar Corporation	3,651,569	2018	2016	2019	2020-2021
Food Safety Authority	11,271	-	-	2021	-
Guyana Society for the Prevention of Cruelty to Animals	723	-	-	Private Auditor	-
Total	13,507,385				

Ministry's Response: The Head of Budget Agency explained that the Ministry has been working continuously with the Agencies along with the Audit Office to ensure compliance with the relevant regulations. The Ministry has commenced actions to lay the audit reports in its' possession in the National Assembly. Further, the National Agricultural Research and Extension Institute submitted its 2021 financial statement on 22nd August, 2022.

Recommendation: The Audit Office recommends that the Head of Budget Agency follow-up with the defaulting agencies to have the outstanding Financial Statements submitted for audit and ensure that all outstanding audited accounts are laid in the National Assembly in a timely manner. (2021/049)

Capital Expenditure

271. Amounts totalling \$10.432 billion were allotted under the four capital programmes of the Ministry for the year under review. According to the Appropriation Accounts, amounts totalling \$9.709 billion were expended resulting in an unspent balance of \$723.162M under three programmes as shown in the table below:

Prog No.	Description	Total Funds Available \$'000	Total Expenditure '000	Unspent Amount \$'000
1	Ministry Administration	674,624	481,891	192,733
2	Agriculture Development & Support Services	9,629,000	9,107,336	521,664
3	Aquaculture Development	62,412	53,647	8,765
Total		10,366,036	9,642,874	723,162

272. In addition, there were significant differences between the total funds available and expenditures within the Programmes, as shown in the tables below, and detailed in the subsequent paragraphs.

Programme 1 - Ministry Administration

Line Items	Description	Total Funds Available \$'000	Total Expenditure \$'000	Difference \$'000
13023	Drainage and Irrigation – Pumps	257,480	104,987	152,493
21007	Flood Risk Management Project	350,000	319,765	30,235
44040	Reversible Linkage Programme – Rice	10,000	0	10,000
Total		617,480	424,752	192,728

INDIA Loan – Drainage and Irrigation

273. The sum of \$257.480M was allotted for drainage and irrigation pumps and institutional strengthening – INDIA. According to the Appropriation Account, the sum of \$104.987M was expended as at 31 December 2021, leaving an unspent balance of \$152.493M. As a result, the intended benefits of this Project, which included improved drainage and irrigation in selected regions, and improved agricultural output, could be delayed.

274. In February 2017, the Government of Guyana (GOG) and Export-Import Bank of India (EXIM Bank) entered into an agreement whereby Exim Bank will loan GOG the sum of US\$4M for the purpose of financing procurement and installation of high capacity fixed and mobile drainage pumps and associated structures from India.

275. A contract was awarded by the National Procurement and Tender Administration Board in the sum of US\$3,602,014 equivalent to G\$753.397M on 5 June 2018 to Apolla International Limited for the design, supply, installation and commissioning of nine fixed and three mobile high capacity drainage pumps and associated structures/equipment. The contract was signed on 3 September 2018. Amounts totalling \$495.899M were paid as at 31 December 2020 while amounts totalling \$104.987M were made in 2021 bringing the total payments on the contract as at 31 December 2021 to \$600.886M.

276. The pumps were received in March 2020 and the installations were completed in 2021. The fixed pumps were installed at Hampton Court, Devonshire Castle, Den Amstel, Hope, Nootenznil, Mora Point and Rose Hall. The mobile pumps were stationed at Church Street, Sussex Street, and Ruimveldt South.

277. However, ten of the twelve engines supplied were determined to be undersized and incapable of running the pumps on a long-term basis. As such, the Government ordered an assessment to be done on the engines by a technical team. The team recommended that ten engines be replaced with adequately rate engines and the remaining balance on the contract be used towards replacing these engines and remedying other defects on the various supplied equipment. The team noted that no data for the Rosehall and Mora Point Pumps engine has been provided by the Contractor. This position was communicated to the Contractor by the Attorney General on 24 August 2022.

Ministry's Response: The Head of Budget Agency indicated that the project is incomplete due to the technical deficiencies of the engines supplied under the contract.

IDA Loan Flood Risk Management Project

278. The sum of \$350M was allotted for the rehabilitation of sections of East Demerara Water Conservancy embankment, hydrology and hydraulic modelling of East Demerara Water Conservancy, design and construction of pump station at Liliendaal and Ogle and procurement of earth-moving equipment. According the Appropriation Account, the Project expended \$319.765M as at 31 December 2021, which resulted in an unspent balance \$30.235M in expenditure. The last audit report was issued for the year ended 31 December 2021.

Ministry's Response: The Head of the Budget Agency explained that the awards for the construction activities were received only in November 2021.

Reverse Linkage Project in Rice Development Production

279. On 28 November 2018, the MAX AGRI COMMERCE SDN BHD, Malaysia and the Government of Guyana entered into an agreement to enhance the capacity in relation to Guyana's rice production in order to maintain self-sufficiency and increase export of high-quality rice. In 2021 the amount of \$10M was allotted for (i) introduction of Innovative rice varieties from Malaysia Including: (a) two high yielding varieties and one aromatic variety; (b) development of a rice value chain; and (c) capacity building in Certified Seed Production and breeding methodology and protocol; and (ii) establishment of a unified seed production system.

280. According to the Appropriation Account, the entire allocation remained unspent as at 31 December 2021. Noteworthy, amounts have been budgeting for this Project each year since 2018 but were not utilised. As a result, the intended benefits of the Project, which included improved rice variety, enhanced rice production, and improved quality were not achieved.

Ministry's Response: The Head of Budget Agency explained that two genotypes of rice varieties were sent from Malaysia, of which one of the lines, up until last year was in its' final stage of testing. In addition, the training component of the project was not conducted by the Malaysian company due to COVID 19.

Programme 2 - Agriculture Development and Support Services

Line Items	Description	Total Funds Available \$'000	Total Expenditure \$'000	Unspent Balance \$'000
14055	Rural Agriculture Infrastructure Development	432,000	293,162	138,838
28029	Sustainable Agriculture Development Project	70,000	68,468	1,532
28030	Hinterland Environmentally Sustainable Agriculture Development Project	380,000	248,607	131,393
45034	Integrated Agriculture Development Programme	832,000	582,101	249,899
	Total	1,714,000	1,192,338	521,662

CDF Loan No. ROG/L0002 - Rural Agricultural Infrastructure Development Project

281. The sum of \$432M was allotted for the Rural Agricultural Infrastructure Development Project. As at 31 December 2021, the sum of \$293.162M was expended leaving and unexpended balance of \$138.838M. The intended benefits of the Project, which included improved access to agricultural infrastructure and farmlands, and increased agricultural productivity, could be delayed. This Project is subject to separate financial reporting and audit, the last audit report was issued on 28 June 2022, for the year ended 31 December 2021.

Ministry's Response: The Head of Budget Agency stated that the unspent balance represents the remaining sum to be paid for the procurement of thirty-four tractors and implements, which were re-budgeted in 2022.

282. According to Project record (the Sources and Uses of Funds Statement) for the year ended 31 December 2021, amounts totalling US\$1,151,983 were expended as follows:

Description	Budgeted Amount US\$	Amount Expended US\$	Unspent Balance US\$
<i>Component 1: (Loan)</i> Rehabilitation of Drainage and Irrigation Systems	1,438,849	754,970	683,879
<i>Component 2: (Grant)</i> Purchase of Equipment and Monitoring and Evaluation	479,616	288,734	190,882
<i>Component 3: (CROG)</i> Monitoring and Project Management	153,477	108,279	45,198
Total	2,071,942	1,151,983	919,959

IDB №. 3798/BL-GY - Sustainable Agriculture Development Project

283. The sum of \$70M was allotted in 2021 for (a) construction of abattoirs in Regions 5; (b) support to farmers in Regions 4, 5, 6 & 10; and (c) institutional strengthening. According to the Appropriation Account the sum of \$68.468M was expended leaving and unexpended balance of \$1.532M. This Project is subject to separate financial reporting and audit. The last audit report was issued for the year ended 31 December 2021.

Ministry's Response: The Head of Budget Agency explained that the project delays were due to the effects of COVID-19 since most of the tasks and deliverables were field oriented as follows:

- Hiring of researchers and extension officers.
- Training of NAREI and GLDA staffs.
- Farmer's assistance programme.

IFAD Loan №. 2000001704/Grant №. 2000001705 - Hinterland Environmentally Sustainable Agriculture Development Project

284. The sum of \$380M was allotted in 2021 for (a) investment plans for development of local value chains; (b) establishment of investment fund for entrepreneurial, agricultural based ventures in Regions 1 and 9; (c) conduct of State of Food and Agriculture Study (SOFA) in Mabaruma and Moruca; (d) infrastructure to promote community resilience; and (e) institutional strengthening. According to the Appropriation Account, sum of \$248.607M was expended as at 31 December 2021, leaving an unexpended balance of \$131.393M. This Project is subject to separate financial reporting and audit, the last audit report was issued for the year ended 31 December 2021.

Ministry's Response: The Head of Budget explained that the delays were due to slow project start up and late implementation of the investment plans. However, the Project has recently increased its' expenditure, also there has been improved business engagements amongst all stakeholders.

Integrated Agriculture Development Programme

285. The sum of \$832M was allotted in 2021 for (a) provision for processing plant and drying facility at Black Bush Polder; (b) retrofitting of packaging and facilitates at Parika, St. Ignatius, Aranaputa and Kara Kara; (c) construction of drying floor and cold storage facility; (d) rehabilitation of processing facilities at Sophia and Parika; and (e) provision for equipment and refrigerator trucks. According to the Appropriation Account, sum of \$582.101M was expended as at 31 December 2021, leaving an unexpended balance of \$249.899M.

Ministry's Response: The Ministry concurs with this statement.

Programme 3 - Aquaculture Development

286. The sum of \$62.412M was allotted for provision for equipment and Aquaculture station at Mon Repos. According to the Appropriation Account, the sum of \$53.647M was expended as at 31 December 2021, leaving an unutilised balance of \$8.765M. As a result, the intended benefits of this Project, which included improved operational efficiency and enhance production, could be delayed.

Ministry's Response: The Head of the Budget Agency indicated that this project was rolled over in 2022 and will be completed by the end of the year.

Recommendation: *The Audit Office recommends that where applicable, the Head of Budget Agency should monitor the execution of its programme more closely, with a view of achieving its goals. (2021/050)*

Guyana Livestock Development Authority

287. The sum of \$65M was allotted for the provision of (a) abattoir; (b) rehabilitation of laboratory at Mon Repos; (c) provision for equipment and software; and (d) purchase of vehicle. According to the Appropriation Account, the full amount was released to the Authority and was verified as having been received and properly brought account. Examination of the records of the Authority revealed that the sum of \$32.599M was expended as at 31 December 2021, leaving an unutilised balance of \$32.401M. Section 43 of the Fiscal Management & Accountability Act 2003 requires all unspent balances to be refunded to the Consolidated Fund at the end of the fiscal year. However, at the time of reporting, it was noted that the sum of \$23.758M was refunded to the Consolidated Fund leaving a remaining balance of \$8.643M.

Ministry's Response: The Head of Budget Agency indicated that the Agency concurred with the findings, however the remaining balance of \$8.643M was paid in full to the Contractor for works completed.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that there is full compliance with Section 43 of the FMA Act. (2021/051)*

Follow-up on the Implementation of Prior Year Audit Recommendations

288. The table below shows the prior year matters as contained in the Auditor's General 2020 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 4 recommendations; 2 were partially implemented and 2 were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/128	High maintenance cost for vehicles	√		
2020/129	Breach of Circularised Instruction – Capital expenditure met from current	√		
2020/130	Breach of FMA Act - Laying of audited accounts in the National Assembly and outstanding financial statements		√	
2020/131	Breach of FMA Act – unspent balance on hand		√	

AGENCY 23
MINISTRY OF TOURISM, INDUSTRY & COMMERCE

Current Year Matters

Current Expenditure

Subsidies and Contributions to Local Organisations

289. Amounts totalling \$1.228 billion were budgeted for Subsidies and Contributions to Local Organisations. According to the Appropriation Accounts, amounts totalling \$1.227 billion were disbursed to four agencies as at 31 December 2021. The table below shows the transfers and the audited status of each agency:

Agency	Funds Received	Audit Reports		Financial Statements Received
	\$'000	Last Audited	Laid in National Assembly	
Guyana National Bureau of Standards	501,129	2016	2011	2017 - 2021
Guyana Tourism Authority	417,000	2007	-	2008 - 2021
Small Business Council	200,500	2020	2016	2021
Competition and Consumers Affairs Commission	108,569	2018	-	2019 - 2021
Total	1,227,198			

290. These entities are subject to separate financial reporting and audit and as can be noted from the table the entities are in arrears in terms of having their audited financial statements laid in the National Assembly as required by Section 80 (4) of the Fiscal Management and Accountability Act of 2003.

Ministry's Response: The Head of Budget Agency indicated efforts are being made for all completed audited Financial Statements to be laid in the National Assembly.

Recommendation: *The Audit Office recommends that the Head of Budget Agency follow up with the defaulting agencies to have all outstanding audited accounts laid in the National Assembly. (2021/052)*

Capital Expenditure

291. The sum of \$920.225M was budgeted in 2021, to execute the capital programmes of the Ministry. According to the Appropriation Accounts, the sum of \$657.050M was expended, resulting in an unspent balance of \$263.175M.

Industrial Development

292. The sum of \$85.600M was available under Industrial Development or (i) completion of business incubator in Lethem; and (ii) upgrading of facilities at Coldingen Estate. Amounts totalling \$85.232M were expended as at 31 December 2021 as summarised in the table below:

Description	Amounts \$
Construction of business incubator centre - Lethem	60,070
Construction of security fence - Coldingen Industrial Estate	12,309
Rehabilitation of office building - Coldingen Industrial Estate	4,321
Supervision Services – business incubator centre	6,866
Withholding tax	1,666
Total	85,232

293. In 2017, a contract for the construction of a Business Incubator Centre at Lethem Industrial Area, Region No. 9 was awarded in the sum of \$271.378M. In 2021, the sum totalling \$61.295M was paid, which included the amount of \$1.226M which was deducted as withholding tax and remitted to the Guyana Revenue Authority on behalf of the Contractor. As at December 2021, the total payment on the contract was \$268.553M, leaving a balance of \$2.825M on the contract sum.

294. Several extensions were approved on the contract, which resulted in the last being 30 April 2021 and the defect liability period was stated as six months. According to the Certificate of Completion, the contract approved date of completion and taking over of works was 29 June 2021.

295. A contract for the construction of a concrete perimeter security fence with lights at Coldingen Industrial Estate, East Coast Demerara was awarded in the sum of \$12.522M. The contract was signed on 29 June 2021, with the duration of two months for the completion date being 31 August 2021 and a defect liability period of three months. However, approval was given for the extension of time to 30 September 2021. As at 31 December 2021, the full contract sum of \$12.522M was paid, which included the amounts totalling \$212,863 deducted as withholding tax and remitted to the GRA.

296. A contract for the rehabilitation of concrete and wooden office building at Coldingen Industrial Estate, was awarded by NPTAB on 8 October 2021, in the sum of \$9.281M. The contract was signed on 29 October 2021. The completion date was stated as 29 December 2021 and a Defect Liability period of three months. However, approval was granted for the extension of the completion time by one month being 31 January 2022. As at 31 December 2021, amounts totalling \$4.409M were paid on the contract sum, which included \$88,186 remitted to GRA as withholding tax. Multi-year approval was obtained on 31 December 2021 from the Finance Secretary for the balance of \$4.872M on the contract sum to be re-budgeted for in 2022.

IDB Loan No 3824/BL-GY - National Quality Infrastructure

297. The sum of \$202.575M was available under this project for the support to economic diversification and exports through; (i) establishment of facilities for metrology, testing and legal metrology; (ii) purchase of laboratory equipment for Bureau of Standards, Ministry of Health and Ministry of Agriculture; (iii) preparation of National Export and Investment Promotion Strategy. According to the Appropriation Accounts as at 31 December 2021, only the sum of \$42.945M was expended, resulting in an unspent balance of \$159.630M. This project is subject to separate financial reporting and audit. The last audit report was for the year ended 31 December 2021. The unspent balance was due to the Project not undertaking the activities planned under Component 3 - Implement National and Export and Investment Strategy and as a result, no expenditure was incurred.

IDB Loan № 4659/BL-GY - Single Window Automated Processing System

298. The sum of \$135M was budgeted in 2021 for (1) review and modernisation of regulatory framework; (2) design and deployment of Electronic Single Window infrastructure including: (a) business process re-engineering; (b) development of licence, certificate and permits module; (c) development of inter-agency goods declaration module; (d) development of integrated risk management system and; (e) enhancement of Information Technology (IT) infrastructure and internet access; and (3) institutional strengthening for Electronic Single Window stakeholders. As at 31 December 2021, only the sum of \$31.917M was expended, resulting in an unspent balance of \$103.083M. This Project is subject to separate financial reporting and audit. The last audit report was for the year ended 31 December 2021. The unexpended amount was in respect of the delays for the Electronic Single Window Implementation Consultancy.

Follow-up on the Implementation of Prior Year Audit Recommendations

299. The table below summarises the prior year matters as contained in the Auditor's General 2020 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted that of the 3 recommendations, 2 were fully implemented and 1 was not implemented.

Rec. №	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/132	Breach of the FMA Act 2003 - Failure to have audited Financial Statements laid in National Assembly			√
2020/133	Breach of the FMA Act 2003 - Refund of Unspent Balance	√		
2020/134	Breach of Procurement Act	√		

AGENCY 26
MINISTRY OF NATURAL RESOURCES

Current Year Matters

Current Expenditure

300. The Ministry for the period under review was allotted \$1.278 billion under its three programmes. According to the Appropriation Accounts as at 31 December 2021, amounts totalling \$1.070 billion was expended, resulting in an unspent amount of \$208.188M, approximately 16.3% of total funds allotted. The table below gives a summary of the unspent amount.

Prog.	Description	Total Funds Available \$'000	Total Expenditure \$'000	Unspent Balances \$'000
261	Policy Development and Administration	321,630	290,680	30,950
262	Natural Resource Management	521,371	481,585	39,786
264	Petroleum Management	435,361	297,909	137,452
Total		1,278,362	1,070,174	208,188

Ministry's Response: The Head of Budget Agency explained that as part of their continuous improvement programme aimed at increasing efficiency and effectiveness, the Ministry of Natural Resources undertook an assessment of their Strategic Plan. As it relates to Programme 262, the Ministry Corp of Wardens were able to utilise Information Communication Technology, and Global Positioning System applications in the execution of field activities, which resulted in less costly physical presence in the field. It should also be noted that by building upon existing synergies with other regulatory agencies, the cost of executing some activities was reduced while expected impacts were achieved.

Additionally, as it relates to the Petroleum Management Programme 264, the majority of the monies reflected as an unspent balance which is a representation of savings that resulted from reduction of demurrage charges, which was directly related to efficient crude lifting at the FPSO Vessels.

It's imperative to note that the Ministry continuously strive to increase its effectiveness and this has resulted in saving in various lines while being able to exceed our work programme as evidenced by our programme performance statements. Therefore, these sums referenced should be considered more as savings

Recommendation: *The Audit Office recommends that the Head of the Budget Agency take into consideration its strategic plan when budgeting to prevent over budgeting. (2021/053)*

Capital Expenditure

301. The Ministry for the period under review was allotted \$313.370M under its three programmes for the purchase of furniture and equipment, vehicles and provision for institutional support for the oil and gas sector. According to the Appropriation Accounts, amounts totalling \$313.350M were expended. The table below gives a summary of the expenditure.

Prog.	Description	Total Funds Available \$'000	Total Expenditure \$'000	Unspent Balance \$'000
261	Policy Development and Administration	15,920	15,903	17
262	Natural Resource Management	17,543	17,543	0
264	Petroleum Management	279,907	279,904	3
Total		313,370	313,350	20

Oil and Gas Sector Development Programme – 4404600

302. On the 18 July 2018 the Government of the Cooperative Republic of Guyana and the International Development Association (IDA) signed an agreement whereby the IDA agreed to provide an advance out of the World Bank's Project Preparatory facility in an amount not exceeding US\$1.600M. The Objective is to facilitate the preparation of a proposed Project designed to enhance legal institutional framework and strengthen the capacity of key institutions to manage the Oil and Gas sector in Guyana ("Project"). According to Section 2.01 of Article II-execution of activities, the activities for which the Advance is provided consists of the following parts:

- Part A: Enhancement of Legal and Institutional Framework
- Part B: Capacity Building of Key Institutions; and
- Part C: Project Management

303. Also, the Refinancing date is stated as 14 March 2019. Subsequently, on 11 April 2019, the Government of the Co-operative Republic of Guyana and the International Development Association (IDA) signed an agreement whereby the IDA agreed to provide credit in an amount of SDR14.300M equivalent to US\$20M. The objectives of the Project are to support the enhancement of the Legal and Institutional Framework and the Strengthening of the Capacity of key institutions to manage the Oil and Gas Sector in Guyana. According to the Agreement the Project consists of the following parts:

- Part A: Enhancement of Legal Framework and Stakeholder Engagement;
- Part B: Capacity of Key Institutions;
- Part C: Enhancement of Fiscal Management; and
- Part D: Project management.

304. The sum of \$275.907M was allotted in 2021 for (a) completion of gas to power study, (b) enhancement of legal and institutional framework for management and oversight of Oil and Gas Sector, (c) capacity building for Ministries of Natural Resources and Public Works, Environmental Protection Agency, Guyana Geology and Mines Commission and Department of Energy, (d) creation of Oil and Gas data management system; (e) support for public relations for Oil and Gas sector; and (f) project management. According to the Appropriation Accounts, as at 31 December 2021, the sum of \$275.907M was expended. This project is subject to separate audit and reporting. The last audited report was for the year ended 31 December 2021.

Follow-up on the Implementation of Prior Year Audit Recommendations

305. The table below shows the prior year matters as contained in the Auditor General’s 2020 Report and action taken by the Head of Budget Agency regarding the recommendation made by the Audit Office. It should be noted of the 1 recommendation; 1 was fully implemented.

Rec. №	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/135	Breach of FMA Act	√		

AGENCY 31
MINISTRY OF PUBLIC WORKS

Current Year Matters

Current Expenditure

Employment Costs

Overpayment of Salaries

306. The sum of \$1.290 billion was allotted for employment costs and the amounts totalling \$1.284 billion were expended as at 31 December 2021. Audit checks revealed that five employees were overpaid net salaries amounting to \$1.037M, and the related deductions totalling \$201,008 were also overpaid to the relevant agencies.

Ministry's Response: The Head of Budget Agency stated that information regarding the termination/resignation of staff was not received in a timely manner to effect changes to the payroll. Every effort is being made to recover all salaries overpaid. It should be noted that one officer was overpaid an acting allowance in 2021, since no approval was given, an investigation into this matter is ongoing.

Recommendation: The Audit Office recommends that the Ministry follow up on this matter to recover the overpayments and ensure that pay change directives are communicated promptly to the Accounting Unit. A report on the ongoing investigation should be submitted to the Audit Office as soon as it is concluded. (2021/054)

Fuel and Lubricants

307. The sum of \$90.600M was budgeted for fuel and lubricants for the period under review. According to the Appropriation Account, amounts totalling \$90.598M were expended. However, an audit examination of the fuel register and statements from the Guyana Oil Company Limited (GUYOIL) revealed that the company owed the Ministry \$15.516M at the end of the year. Details of the amounts owed to the Ministry are shown in the table below:

Customer №	Description	Amount \$'000
G-M0030 - RT	Ministry of Public Infrastructure – Work Services Group	6,727
G-M0031 - RT	Ministry of Public Works	5,918
G-M0030 - BK	Ministry of Public Works - Work Services Group	826
G-M0030 -BK	Ministry of Public Works	2,045
Total		15,516

Ministry's Response: The Head of Budget Agency stated that the Ministry's intent in this scenario was to avoid any possibility of operational disruption in January and February as a result of fuel unavailability. However, the Ministry acknowledges this query and will make every effort to correct same and ensure compliance with relevant statutes moving forward.

Recommendation: The Audit Office recommends that the Ministry desist from the practice of prepaying for large quantities of fuel beyond its consumption needs. (2021/055)

Subsidies and Contribution to Local Organisations

308. Amounts totalling \$1.007 billion were released as Subsidies and Contributions to Local Organisations to four agencies under the control of the Ministry. Two of these agencies, Guyana Civil Aviation Authority and the Transport and Harbours Department also received capital subventions amounting to \$187M and \$810M, respectively. The four agencies are subject to separate financial reporting and audit. However, it should be noted that the Guyana Civil Aviation Authority has been untimely in submitting its financial statements for audit.

309. This is a breach of Section 80, Sub-sections (1) and (3) (c) of the Fiscal Management and Accountability Act of 2003, which stipulates that statutory bodies “...as soon as is practicable and in all events not later than four months after the end of the fiscal year established for that statutory body...submit an annual report to the concerned Minister... which shall include...a report prepared by the Auditor General on the financial statements of the statutory body.” The status of their respective audits is reported hereunder.

Agency	Amount Received	Audit Reports		Financial Statements	
	\$'000	Last Audited	Laid in National Assembly	Received by Audit Office	Not Received by Audit Office
Transport and Harbours Department	520,000	2010	2010	2011 -2021	-
Guyana Civil Aviation Authority	319,000	2019	2018	-	2020-2021
Berbice Bridge Company Incorporated	166,304	2019	2018	-	Private Auditors
St. Francis Com. Developers	2,184	2016	2018	-	
Total	1,007,488				

Ministry’s Response: The Head of Budget Agency stated that the observations are correct. However, management is making every effort to bring these submissions up to date. In addition, Cabinet approved the audited financial statements for Cheddi Jagan International Airport for the year 2020 and this was subsequently laid in the National Assembly on 13 April 2022. The audited financial statements for Berbice Bridge Company Inc. for the year 2020 were laid in the National Assembly on 31 December 2021.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that all outstanding Financial Statements are promptly submitted for audit and the outstanding audited reports are laid in the National Assembly in a timely manner. (2021/056)

Capital Expenditure

310. The sum of \$32.999 billion was allotted for capital expenditure. During the year, amounts totalling \$5.026 billion were granted in supplementary provisions, bringing the total funds available to \$38.026 billion. Total expenditure amounts to \$32.504 billion resulting in an unspent balance of \$5.522 billion, which is approximately fifteen percent of the total funds available. The table below summarises the unspent balances as at 31 December 2021.

Prog. No.	Description	Total Funds Available \$'000	Amount Expended \$'000	Unspent Balance \$'000
2	Public Works	32,655,258	27,135,813	5,519,445
3	Transport	5,252,787	5,250,324	2,463
Total		37,908,045	32,386,137	5,521,908

311. Further, there were varying differences in Projects within some of the programmes. The particulars of these differences and other findings are detailed in subsequent paragraphs.

Programme 2 - Public Works

312. The table below highlights the unspent balance of \$5.519 billion for Programme 2 for the year 2021.

Project Code	Description	Total Funds Available \$'000	Amount Expended \$'000	Unspent Balances \$'000
14038	East Bank/East Coast Road Linkage	1,060,000	242	1,059,758
14045	Highway Improve. East Coast Demerara	1,139,000	1,136,712	2,288
14047	Road Network and Expansion Project	3,682,065	3,249,196	432,869
14056	Linden Mabura Road and Kurupukari Bridge	3,535,000	23,099	3,511,901
15013	Sea Defence	1,359,230	846,601	512,629
Total		10,775,295	5,255,850	5,519,445

Demerara Harbour Bridge

313. The sum of \$890M was provided for the rehabilitation of pontoons and retractor spans. A supplementary provision in the sum of \$623.209M was approved, bringing the total funds available to \$1.513 billion. According to the Appropriation Account, the entire sum of \$1.513 billion was expended.

314. An examination of the Ministry's records revealed that the sum of \$1.028 billion was released to the Demerara Harbour Bridge, while the amounts totalling \$581.883M were expended. The unspent amount of \$446M was retained by the Agency, instead of being refunded to the Consolidated Fund in keeping with Section 43 of the Fiscal Management and Accountability Act 2003. A summary of the expenditure by the Agency is shown in the table below:

Particulars	Amount \$'000
Rehabilitation of 20 pontoons	221,675
Rehabilitation of retractor span	188,059
Bank charges	164,453
Withholding tax	7,686
Cheque books	10
Total	581,883

315. As at 31 December 2021, the balance of \$485M from the allotment amount of \$1.513 billion was retained by the Ministry instead of being refunded to the Consolidated Fund, contrary to Section 43 of the FMA Act. As a result, the Appropriation Account of the Ministry was overstated by \$485M. However, further checks on 30 May 2022 revealed that the balance of \$485M was paid to Demerara Harbour Bridge. This Agency is subject to separate financial reporting and audit.

Ministry's Response: The Head of Budget Agency acknowledged the observations made by the Audit Office.

East Bank - East Coast Demerara Road Linkage - India Loan

316. The sum of \$1.060 billion was allotted for the design and construction of a road link between East Coast and East Bank from Ogle to Haags Bosch. This project is financed by a loan to the Government of Guyana from the Export-Import Bank of India. The conditions for the loan are that Contractors were to be selected from India. The delay in the selection of Contractors led to the mobilisation advance and bond not being received on time for payments to be made.

317. The sum of \$0.242M was expended on drone surveying services between Ogle and Eccles Highway and the difference of \$1.059 billion remained unspent as at 31 December 2021. As a result, the intended benefits of this Project, which included improved access, and reduction of traffic congestion and travel time, continued to be delayed. The activities were re-budgeted in 2022.

Ministry's Response: The Head of Budget Agency stated that the India EXIM Bank began the prequalification process for the selection of Contractors on 5 March 2021, and completed the process by the end of 20 May 2021. The bidding process for the selection of the civil works Contractor commenced on 3 June 2021 and was extended by 3 weeks, and closed on 24 August 2021. The pre-bid meeting was conducted on the 5 July 2021 at 10:00 am, there were no bidders physically present in Guyana to participate at the meeting. However, all bidders participated virtually and drone video and images of the project alignment were provided to all the bidders. It should be noted that no bids were submitted for this Project at the bid opening.

As a result, the Ministry reached out to the Government of India to advise on how the Project can be realised. It was agreed that the prequalification process is done again with the aim of capturing a wider pool of Contractors. The India EXIM Bank agreed to have the technical prequalification done by the India Ministry of Transport with the aim of drawing a wider pool of Contractors. The India Ministry of Transport launched the technical prequalification on 29 October 2021. It should be noted that the Ministry of Public Works also launched the financial bid on 30 October 2021. These two processes were done concomitantly and only the financial bids of the Contractors who were compliant with the technical prequalification were opened or considered for evaluation. On 8 December 2021 the India EXIM Bank provided a list of the approved prequalified Contractors.

On 10 December 2021, the financial bids of the prequalified bidders were opened at the National Procurement and Tender Administration Board. The \$1.060 billion was intended to make payment for the mobilisation advance for both the civil works and the supervision services. As a consequence, the amount of \$1.060 billion remained unspent as at 31 December 2021. The summary of events resulted in significant delays that prevented the civil works contract from being awarded in 2021 and therefore the mobilisation advance could not have been spent in 2021. Similarly, the contract for supervision services was not awarded as at 31 December 2021 and therefore, the advance payment could not have been disbursed.

Miscellaneous Roads/ Drainage

318. The sum of \$7.943 billion was allotted for (i) payment of retention (ii) provision for № 58 Village to Canje Creek Access Road and (iii) completion, construction, and rehabilitation of roads in Regions 1 to 6. A supplementary provision of \$947M was approved, resulting in the total funds available amounting to \$8.890 billion. According to the Appropriation Accounts, the full sum was expended as at 31 December 2021.

319. During August 2022 physical verifications were conducted on twenty-six projects with an aggregated contract sum of \$1.568 billion. Based on the physical measurements taken on site, inspection, and calculations, our quantities generally corresponded with the quantities listed and paid for under the Bill of Quantity of the respective contracts and as such, we are of the view that the works were completed and reasonably paid for as per specifications and schedules.

320. A contract for the rehabilitation of Lola Street, Cane Grove was awarded by NPTAB in the sum of \$24.898M. The contract was signed on 12 July 2021 and the commencement date was stated as 28 July 2021. The duration of the contract was three months, with the completion date being 28 October 2021. This contract was terminated with effect from 28 July 2022, pursuant to subclause 40.2, citing a fundamental breach of the contract that was unacceptable by the Ministry. The Contractor received payments totalling \$10.209M at the time of termination.



Photographs of the abandoned site- Lola Street, Cane Grove- 3 August 2022

Road Network and Expansion Project – IDB Loan № 2741/BL-GY

321. On 15 March 2013, the Government of Guyana and Inter-American Development Bank signed a loan agreement to finance the Road Network Expansion Project, with the main objective of enhancing mobility and safety by reducing vehicle operating costs, travel times, and road fatalities. The total estimated cost of the Project was US\$69.2M. The IDB agreed to provide a contribution of US\$66.2M, while, the Government of Guyana was to provide local contribution of US\$3M for the completion and uninterrupted execution of the Project.

322. On 7 December 2017, the IDB approved the modification of the Project’s original objective and the reassignment of the undisbursed loan balance of US\$63.5M and the counterpart contribution of US\$3M, to an Adequate Housing and Urban Accessibility Programme. The objective of the reformulated Programme was to improve the quality of life in urban and peri-urban Georgetown through better access to adequate housing and basic infrastructure for low-income populations, and through improved accessibility and mobility services.

323. The parties agreed that the execution of the Programme and the utilisation of the resources of the financing from the IDB shall be carried out by the Ministry of Communities, through the Central Housing and Planning Authority for Component 1, and by the Ministry of Public Infrastructure, through the Works Services Group for Component 2. The period for final disbursement of the resources for the financing shall expire five years from the effective date of this amendment to the Loan contract. Under Component 1, US\$27M was allocated and under Component 2 US\$38M was allocated.

324. The sum of \$2.075 billion was allotted in 2021 for (a) rehabilitation of Sheriff Street - Mandela Avenue, and (b) consultancy services. A supplementary provision of \$1.607 billion was approved bringing the total funds available to \$3.682 billion. According to the Appropriation Account, the sum of \$3.249 billion was expended, resulting in an unspent balance of \$433M. This Programme is subject to separate financial reporting and audit, and was last audited for the financial year 2021. The audit report was issued on 27 April 2022.

Linden – Mabura Road Upgrade and Kurupukari Bridge

325. The sum of \$3.535 billion was allotted for (i) provision of studies and (ii) construction of Linden to Mabura road. As at 31 December 2021, amounts totalling \$23.099M were expended, resulting in an unspent balance of \$3.512 billion. The unspent balance was due to delays in the selection of Contractors, which caused a further delay in receiving no objection from the funding agency. As a result, the mobilisation advance and bond could not be received in time to make payment. This activity was re-budgeted for in 2022. This may result in the Project's intended benefits of improved access and reduced travel time, being delayed.

Ministry's Response: The Head of Budget Agency indicated that observations are correct. The activity was re-budgeted in 2022 and the contract for the Upgrade of the Linden – Mabura Hill Road Project was signed on 20 May 2022.

Stellings

326. The sum of \$310M was allotted for the Leguan, Wakenaam, Parika, Supenaam and Fort Island stellings. As at 31 December 2021, the full amount was disbursed to the Transport and Harbours Department. An examination of the records submitted by the Department revealed that the sum of \$286.093M was expended while the amount of \$23.907M remained unspent as at 31 December 2021.

327. The unspent balance of \$23.907M was retained by the Department and not refunded to the Consolidated Fund in keeping with Section 43 of the Fiscal Management and Accountability Act 2003. As a result, expenditure on the Appropriation Account was overstated by \$23.907M. The Department is subject to separate financial reporting and audit.

Ministry's Response: The Head of Budget Agency stated that the unspent balance of \$23.907M was not paid over to the Consolidated Fund but, was retained because the project was ongoing at the time following some delays which were legal and technical in nature. The Ministry will seek to address this matter, once monies remain unspent at the end of the year, it must be refunded to the Consolidate Fund, in compliance with Section 43 of the FMA Act.

328. The Transport and Harbours Department spent the sum of \$286.093M as follows:

Description	Amount \$'000
Rehabilitation of stellings: Leguan	165,274
Fort Island	50,000
Supenaam	32,451
Parika	25,337
Wakenaam	13,031
Total	286,093

- Leguan Ferry Stelling

329. In September 2018, a contract was awarded for the rehabilitation of the Leguan Ferry Stelling in the sum of \$413.259M. In 2019, payments totalling \$199.435M were made on the contract sum. However, the estimated value of works completed at the time was \$50.970M. As a result, the contractor received payments in excess of \$148.465M for works not done. A special investigation was conducted by the Audit Office which highlighted several findings.

330. As at December 2021, the Ministry paid an additional sum of \$151.316M to the contractor bringing the total sum paid to \$350.751M. It should be noted however that even though the additional sum was paid, it could not be determined if the incomplete works valued at \$148.465M was done.

331. According to the status report dated June 6, 2022, the Ministry indicated that the contractor has a balance of \$60.047M on the contract sum. Further, it was noted that the contractor, on 11 March 2022, proposed an increase of \$168.058M on the contract sum. This proposal would result in the increase of the contract sum from \$413.259M to \$581.317M. At the time of reporting it could not be determined if works were still ongoing, as such, the Audit Office will conduct further investigation on the rehabilitation of the Leguan stelling. The table below outlines the proposed increase in the contract sum.

Summary of the proposed addendum to the contract

Description	Amount \$
Original Contract sum	413,259,260
Proposed increase in the contract sum	
<ul style="list-style-type: none"> • Cost for increasing pile length from 80ft to 100ft - \$77.520M • Additional funding required for unpaid variation orders, design changes, unforeseen works and claims -\$90.537M 	168,058,000
Proposed revised contract sum	581,317,260



Photographs of the Outstanding Works

- *Emergency Repairs to Low-Ramp - Leguan stelling*

332. A contract for the rehabilitation of Leguan stelling (Emergency Repairs to Low-Ramp) was awarded by Ministerial Tender Board on 13 September 2021 in the sum of \$13.958M. The contract was signed on 16 September 2021 with a duration period of two weeks from the commencement date of 20 September 2021. The defect liability period was stated as one month. The full contract sum was paid to the Contractor and the works were completed according to specifications on 27 September 2021.

Reconditioning of Ferry Vessels

333. The sum of \$500M was allotted for the (i) acquisition of supplies and spares and (ii) rehabilitation of M.V Malali, M.V Makouria, and M.V Kimbia. As at 31 December 2021, the full amount was disbursed to the Transport and Harbours Department. An examination of the records of the Department revealed that the sum of \$444.021M was expended and \$55.978M remained unspent at the end of December 2021. The unspent balance of \$55.978M was retained by the Department and not refunded to the Consolidated Fund in keeping with Section 43 of the Fiscal Management and Accountability Act 2003. As a result, expenditure on the Appropriation Account was overstated by \$55.978M. A summary of the expenditure by the Department is shown in the table below:

Description	Amount \$'000
Purchase of spares	173,521
Docking of MV Kimbia	140,981
Docking of MV Malali	123,288
Withholding tax	6,231
Total	444,021

Ministry's Response: The Head of Budget Agency stated that the unspent balance of \$55.978M should have been refunded to the Consolidated Fund as required by Section 43 of the Fiscal Management and Accountability Act 2003, but was inadvertently retained because all spares under the contract were not received and the full payment could not have been made as at 31 December 2021.

The Ministry acknowledge this oversight and will seek to address this matter going forward; once monies remain unspent at the end of the year, it must be refunded to the Consolidated Fund, in compliance with Section 43 of FMA Act.

Recommendation: *The Audit Office recommends that the Head of Budget Agency should ensure strict compliance with Section 43 of the FMA Act by returning unexpended balances to the Consolidated Fund at the end of the year. (2021/057)*

Civil Aviation Authority

334. The sum of \$187M was allotted for (i) the rehabilitation of Timehri Control Tower and, (ii) procurement of hardware/software equipment and safety data collection processing system. As at 31 December 2021, amounts totalling \$152M was disbursed to the Civil Aviation Authority. An examination of the Authority's records revealed that the sum of \$90.613M were expended. The Authority kept the unspent amounts of \$62M which should have been refunded to the Consolidated Fund. As a result, the Appropriation Account of the Ministry was overstated by \$97M. A summary of the expenditure by the Authority is shown in the table below:

Description	Amount \$'000
Upgrade of hardware and software	73,307
Repairs and upgrade of Timehri Control Tower	17,306
Total	90,613

Ministry's Response: The Head of Budget Agency stated that the rehabilitative works to the Timehri Tower were incomplete as at 31 December 2021, resulting in a balance on releases under this project of \$32.7M. It is projected that the works should be completed within the year 2022. As at June 2022, a total of \$34.3M was expended for this project, while the total balance on contracts is \$12.6M, which will be paid upon completion of these works. The Authority is in the process of ascertaining the savings for refund to the Consolidated Fund. The Ministry acknowledge the infraction and will seek to address this matter going forward; once monies remain unspent at the end of the year, it will be refunded to the Consolidated Fund, in compliance with Section 43 of FMA Act.

Capital Subvention

335. The sum of \$1.070 billion was released to the Maritime Administration Department. The Department is subject to separate financial reporting and audit. However, the Department continued to be in breach of Section 80, Sub-sections (1), 3 (c), and (4) of the FMA Act. The last audited report was for the year 2005, and the financial statements was laid in the National Assembly. Financial statements for the years 2006 to 2009 were audited but no responses were received to the Management Letters sent in May 2022 and June 2022. Financial statements for the years 2010 to 2018 have been submitted while 2019 to 2021 are still outstanding. A special investigation was being conducted into the expenditure for the years 2015 to 2020.

Ministry's Response: The Head of Budget Agency stated that the (i) Financial statements for the years 2006 and 2007 were amended and submitted to the Audit Office; (ii) Management responses for the years 2006 to 2009 are in progress and will be submitted to the Audit Office; (iii) Financial statements for the year 2019 were completed and submitted to the Audit Office and (iv) Financial statements for 2020 and 2021 are in progress.

Prior Year Matter

Revenue

336. The Ministry was still to recover rent amounting to \$1.025M from five tenants for varying periods between 2015 and 2020.

Ministry's Response: The Head of Budget Agency indicated that the Ministry was still to recover rent amounting to \$1.025M from five tenants for varying periods between 2015 and 2020.

Recommendation: *The Audit Office recommends once again that the Head of Budget Agency take action to collect the outstanding rent and submit the evidence for audit. (2021/058)*

Dredging

- *Acquisition of Spares*

337. In 2019, a contract with a revised sum of \$751.585M was awarded by NPTAB. The entire sum was paid to the supplier although the contract stated that eighty percent of the contract sum should be paid on the signing of the agreement. However, the contract did not state the type, specifications, quantity, and cost of items. Spares amounting to \$449.958M were verified as having been received in 2020, leaving \$301.627M in spares still to be delivered.

Ministry's Response: The Head of Budget Agency stated that the Ministry acknowledges the factors that relate to our non-compliance in the procurement of spares, and as of the year 2021 all the necessary measures were put in place to avoid future recurrences.

Recommendation: *The Audit Office recommends that the Head of Budget Agency take urgent action to have the outstanding spares delivered and submit the evidence for audit. (2021/059)*

- *Docking and rehabilitation of MT Setter*

338. In 2019, the entire contract sum of \$27.157M was paid to the Contractor for the docking and rehabilitation of MT Setter. Audit checks revealed that a bank guarantee was not provided for the amount paid. In August 2020, the Department had reported that the works had not yet started, even though two years had elapsed since making the final payment. The Department failed to submit evidence regarding the status of the works.

Ministry's Response: The Head of Budget Agency stated that the contract was awarded in the sum of \$27.157M for the docking and rehabilitation of MT Setter on 4 July 2019. At the time of the Project awarded this vessel was engaged in pilot duties. Also, our pilot launch ML Thompson was in dry dock, as such docking and rehabilitation works could not have been undertaken on MT Setter. Since the Department's operations would have been affected if both pilot launches were inoperable at the same time.

A settlement agreement was made on 20 May 2021, between the Government of Guyana and the contracting firm and its subsidiaries, which addressed the indebtedness to the Government of Guyana. Enclosed in this document under Section 1.5 states '... various Ministries & Departments and servants/ agents shall forebear from taking any steps to recover monies, debts and liabilities of the company until the expiry of seven years from the date hereof'. MARAD has also employed a new CEO; Chairman & Board and filled key positions with qualified personnel to better aid in contract management, along with the implementation and execution of administrative directives and policies.

- *Docking and rehabilitation of ML David P.*

339. In 2019, the entire contract sum of \$12.949M was paid to the Contractor for the docking and rehabilitation of ML David P. Audit checks revealed that a bank guarantee had since expired and the Department could not levy on the said bank guarantee, should the Contractor default. In August 2020, the Department stated that the works had not yet started, even though, one year had elapsed after the final payment was made and evidence was not submitted to indicate the status of the works.

Ministry's Response: The Head of Budget Agency stated that the contract was awarded to contractor in the sum of \$12.949M for the docking and rehabilitation of ML David P on 15 October 2019.

At the time this project was awarded this vessel was engaged in pilot duties. Also, our pilot launch ML Thompson was in dry dock, as such docking and rehabilitation works could not have been undertaken on ML David P. since the department's operations would have been affected if both pilot launches were inoperable at the same time. A Settlement Agreement was made on 20 May 2021, between the Government of Guyana and the Contractor and its subsidiaries; which addressed his indebtedness to the Government of Guyana. Enclosed in this document under section 1.5 states '... various Ministries & Departments and servants/ agents shall forebear from taking any steps to recover monies, debts and liabilities of the company until the expiry of seven (7) years from the date hereof.' MARAD has also employed a new CEO; Chairman & Board and filled key positions with qualified personnel to better aid in contract management, along with the implementation and execution of administrative directives and policies.

- *Miscellaneous Roads/Drainage*

340. In 2019, A contract for the rehabilitation of 1st Avenue, La Parfaite Harmony, West Bank Demerara, Region №. 3, was awarded in the sum of \$8.824M, and a mobilisation advance of \$1.324M was paid to the Contractor. The completion date for the works was 4 September 2020 that is, three months after the notice to commence the works was issued, which was 2 June 2020. On 16 June 2020, the Ministry wrote the Contractor indicating that there was a change in the location and scope of works under the contract. It must be noted that the contract sum remained the same in spite of the changes, since the quantities were adjusted to benefit the new roadworks.

341. On 28 July 2020, a letter was written to the Contractor regarding failure to mobilise and poor performance. It could not be determined whether the Advance Payment Bond and the Performance Bond were extended by the Contractor. There was no evidence that the Ministry had taken any action against the Contractor for failure to mobilise to the site and complete the works.

Ministry's Response: The Head of Budget Agency stated that the the Ministry acknowledges that the road selected was in good condition. This was an oversight on the part of the Ministry and every effort would be taken to avoid such recurrence. The issuing of the Commencement Letter was an oversight by the Ministry which is regrettable. However, this contract was subsequently cancelled and measures have been put in place to avoid this in the future.

A settlement was made with the contracting firm – this Agreement was made on 20 May 2021, between the Government of Guyana and the firm and its subsidiaries; which addressed the indebtedness to the Government of Guyana. Enclosed in this document under section 1.5 states '... various Ministries & Departments and servants/ agents shall forebear from taking any steps to recover monies, debts and liabilities of the company until the expiry of seven years from the date hereof.'

Policies have been implemented to ensure strict adherence to project management procedures and compliance with contractual guidelines are followed to minimise such recurrences. The Monitoring and Evaluation Department has recently been established to ensure efficient project implementation.

Additionally, the Ministry now conduct perpetual assessment of roads across all regions – which document the condition of those roads and places them into a matrix which categorise the magnitude of defects to determine the intervention priority. The NDCs’ and RDCs’ are involved the selection and approval of proposed roads.

342. A contract for the rehabilitation of West Minister Primary School Road, West Bank Demerara, Region №. 3 was awarded in the sum of \$9.493M and a mobilisation advance of \$1.424M was paid to the Contractor. The completion date for the works was 4 September 2020 that is, three months after the Notice to Commence the works was issued, which was 1 June 2020. On 16 June 2020, the Ministry wrote the Contractor indicating that there was a change in the location and scope of works under the contract. It must be noted that the contract sum remained the same in spite of the changes; since the quantities were adjusted to befit the new roadworks.

343. On 28 July 2020, a letter was written to the Contractor regarding failure to mobilise, and poor performance. It could not be determined whether the Advance Payment Bond and the Performance Bond were extended by the Contractor. There was no evidence that the Ministry had taken any action against the Contractor for failure to mobilise to the site and complete the works.

Ministry’s Response: The Head of Budget Agency stated that the issuing of the Commencement Letter was an oversight by the Ministry and this is regretted. Steps have been put in place to avoid a recurrence; and at the time of preparing this response, the Contractor was in the process of renewing the Bonds and Insurances.

Policies have been implemented to ensure strict adherence to project management procedures and compliance with contractual guidelines are followed to minimise such reoccurrences. The Monitoring and Evaluation Department has recently been established to ensure efficient contract management, project implementation, execution and maintenance of project artifacts.

This contract was terminated and a subsequent settlement was made with the contracting firm – this Agreement was made on 20 May 2021, between the Government of Guyana and the firm and its subsidiaries; which addressed his indebtedness to the Government of Guyana. Enclosed in this document under section 1.5 states ‘... various Ministries & Departments and servants/ agents shall forebear from taking any steps to recover monies, debts and liabilities of the company until the expiry of seven years from the date hereof.’

The Ministry has put measures in place to prevent a recurrence of this situation by dividing the region into zones and hiring additional Engineers and Clerk of Works to improve the management, monitoring and supervision of projects within all regions.

Hinterland Roads

344. In 2015, a contract was awarded for the construction of community roads in Mahdia, Region №. 8 for a revised sum of \$558.487M. The sum of \$533.626M was paid as at December 2018. According to the documents examined, the Ministry paid a sum of \$103.200M for 3,225 tons of Minus ¾ crushed aggregate under this contract. However, based on the examination of the contract, aggregates for concrete works were catered for.

Ministry's Response: The Head of Budget Agency stated that the supply of aggregates and sand for concrete works were not included in this contract.

Lot 4: Construction of Mahdia community roads was awarded on 17 December 2015. The contract was signed on 18 December 2015 for a contract sum of \$302.311M. The Ministry's objective for upgrading roads within the community of Mahdia saw the placement of over 3,000m³ of reinforced concrete to build roads and drains within the community. The Ministry sought to accomplish this through the procurement of two (2) material supplies and two (2) works contracts.

The scope of works for Lot 3 and Lot 4 included:

- the excavation and preparatory works to the roadway
- the construction of a reinforced concrete rigid pavement
- the construction of reinforced concrete drains, curbs and culverts

MINISTRY OF PUBLIC INFRASTRUCTURE HINTERLAND ROADS 1403600 LOT 4: CONSTRUCTION OF COMMUNITY ROADS AT MAHDIA, REGION 8 REINFORCED CONCRETE PAVEMENT						
BILL 4 PAVEMENT - RIGID CONCRETE						
<i>Section 04010 - Pavement</i>						
4.1	040301	Quality Control - Concrete Compression Test. Compressive Strength Test. Rate inclusive of cost for conducting the tests, cost or arrangement of transportation for collection samples and testing equipment, storage of samples, , sample to and from site.	Prov.S			\$1,000,000
4.2	040301	Reinforced Concrete Pavement (Rigid Pavement): Payment shall be made for Construction of Rigid Pavement including for the supply of materials including cement and forworks in accordance with drawings	yd ²	7,898	\$25,000	\$197,450,000
4.3	080203	Steel Reinforcement for Rigid Pavements: Rate to include for the cost for supplying rebars to site, cutting to length, splice, laps, bending, hooking, etc. (Section 08020, Cl 1.17 & 1.19)	lbs	74,478	\$28	\$2,085,384

MINISTRY OF PUBLIC INFRASTRUCTURE HINTERLAND ROADS 1403600 LOT 4: CONSTRUCTION OF COMMUNITY ROADS AT MAHDIA, REGION 8 REINFORCED CONCRETE PAVEMENT						
BILL 5 CONCRETE FOR STRUCTURES						
Section 08020 - CONCRETE: CURB AND DRAIN						
5.1	080202	CURBS: Supply, install and interconnect Slotted curbs, as defined in the drawings. Rate to include for incidentals and exclude for aggregates	ft	7,600	\$750	\$5,700,000
5.2	080202	Culverts. Place and install Culverts as per drawings. Rate to include for incidentals and exclude aggregates.	ft	836	\$4,500	\$3,762,000
5.3	080202	TYPE1 Concrete Drains. Supply, Place, install and interconnect (3000 psi) concrete drains as defined in the drawings and as approved by the Engineer. Rate to include for incidentals and excludes for aggregates.	ft	2,432	\$3,500	\$8,512,000
5.4	080202	TYPE2 Concrete Drains. Supply, Place, install and interconnect concrete drains as defined in the drawings and as approved by the Engineer. Rate to include for incidentals and excludes for aggregates.	ft	2,280	\$3,000	\$6,840,000
5.5	080202	TYPE3 Concrete Drains. Supply, Place, install and interconnect concrete drains as defined in the drawings and as approved by the Engineer. Rate to include for incidentals and excludes for aggregates.	ft	1,368	\$3,500	\$4,788,000

Justification for Aggregates Supply by Contractors

The contract, Lot 1: supply of ¾” minus crushed aggregate was signed on 29 December 2015, at a sum of \$67.315M.

The Contractor could not deliver any stones for the above-mentioned projects and the project was subsequently terminated in 2016.

Given that Lots 3 and 4 were dependent on aggregates to commence, Cabinet granted its No-Objection (Ref: CP (2016)8:1: K) dated 1 August 2016 for aggregates to be supplied by the the Contractors.

Durban Park Jubilee Stadium

345. The Audit Office undertook a special audit in accordance with Section 26 of the Audit Act 2004, on the construction of the Durban Park Jubilee Stadium. An interim report was issued on 7 December 2018.

346. Construction commenced in 2015 in preparation for the Co-operative Republic of Guyana’s 50th Independence Anniversary to be celebrated in 2016. A private company named Homestretch Development Inc. (HDI) was created to implement this Project. As at 31 December 2017, amounts totalling \$1.150 billion were expended.

347. Payment vouchers to support expenditure incurred by the Ministry totalling \$70.610M were not produced for audit examination. As such, the completeness, accuracy, and validity of this amount could not be determined.

Ministry's Response: The Head of Budget indicated that the observations are correct. The responsibility for expenditure under the purview of HDI, as well as funds paid through the Lotto Fund was not that of the Ministry. The expenditure of \$70.610M was identified as that of HDI. The Ministry had no responsibility for expenditure relating to Durban Park Project prior to 9 April 2016. The Ministry of Public Infrastructure was given the directive to complete the project after the works were behind schedule. The Ministry was not responsible for any expenditure prior to that date, which originated from the Lotto Fund and HDI; and as such cannot produce any documentation to substantiate those expenditures.

348. In addition, an amount of \$500M was paid to HDI in 2017 by the Ministry to enable HDI to meet its obligation to its creditors. However, there was no documentation attached to the payment vouchers to indicate the works done, supervisory checks carried out on the works, as well as certification that the works were satisfactorily completed. Only the list of HDI creditors and Government's proposed payment allocation to each creditor was attached to the payment vouchers. In the circumstances, the correctness, accuracy and validity of the payments made could not be determined.

349. The Audit Office had written the Permanent Secretary, Ministry of Public Infrastructure on 19 July 2018, requesting documentation detailing the works done, supervisory checks of the said works, as well as certification that works were satisfactorily completed. The Head of Budget Agency explained that the Ministry was not involved in the operations of HDI. Hence, it did not have any information detailing supervisory checks or their methodology of determining that works were satisfactorily completed.

350. On 11 March 2019, the Audit Office also made a request to the Ministry for additional documentation for the Project. Some documents have since been submitted.

Ministry's Response: The Head of Budget indicated that the position remains the same. The Ministry has provided all relevant documentation that we had at our disposal to the Audit Office for scrutiny.

Motion Scales

351. The sum of \$72.264M was paid for the supply and delivery of three 'motion scales'. The supplier was required to deliver the scales within ninety days of signing the contract, as payment should have been 50% advance payment within thirty days of signing of the contract and the balance on delivery. However, as at 31 December 2016, the full contract sum was paid to the supplier. At the time of reporting, more than six years after the contract was signed, the scales have not been supplied to the Ministry.

352. It was reported by the Ministry that two of the scales were at the wharf. However, the Ministry experienced some delays with clearing the scales. Moreover, there are issues with the payment of Value Added Tax. It should be noted that the Ministry have since written to the Ministry of Foreign Affairs and International Cooperation seeking assistance to resolve this issue.

Ministry's Response: The Head of Budget stated that the observations are correct. The scales are not in the possession of the Ministry. The matter was subsequently forwarded to the Attorney General's Chamber for advice. The Attorney General Chambers and the Minister of Legal Affairs have begun proceedings against the parties for breach of contract. The Ministry is making every effort to bring this matter to a close. The Ministry has written Laparkan to enquire about the status of the scales, given the fire that occurred at their bond in January, 2022.

Recommendation: *The Audit Office once again recommends that the Head of Budget Agency follow-up this matter, with a view of bringing it to a closure. (2021/060)*

Telephone Network

353. A contract in the sum of \$12.470M for was awarded for the supply, delivery and installation of a new telephone network at the Ministry. The supply and installation were required to be completed within ninety days of the signing of the contract, as payment should have been 50% advance payment within thirty days of signing of the contract and the balance on delivery and issuance of the provisional acceptance certificate. As at 31 December 2016, the full contract sum was paid to the Contractor. At the time of reporting, more than six years after the contract was signed, the new telephone network is yet to be installed at the Ministry. The Ministry wrote the Ministry of Legal Affairs on 28 July 2021 seeking assistance to resolve this issue.

Ministry's Response: The Head of Budget Agency stated that the observations are correct.

Recommendation: *The Audit Office once again recommends that the Head of Budget Agency follow-up this matter, with a view of bringing it to a closure. (2021/061)*

Overpayments to Contractors

354. The sum of \$81.570M, which represented a Contractor's indebtedness to the Ministry, was still not recovered. The Head of Budget Agency had stated that this matter was still engaging the attention of the High Court and has not seen any significant change.

Ministry's Response: The Head of Budget Agency stated that the observations are correct.

355. The remaining sum of \$100M overpaid on the contract for the upgrading of the road from La Bonne Intention to Beterverwaging, was still not recovered. The total sum overpaid was \$120.683M, of which, \$20.683M was repaid by the Contractor. The Head of Budget Agency stated that reminder letters were sent to the Contractor in February 2019. However, there have not been any additional recoveries.

Ministry's Response: The Head of Budget stated that despite a reminder letter being sent to Contractor in January 2020, there have been no further recoveries for the fiscal year ended 31 December 2020. Therefore, the Contractor's indebtedness remains at \$100M. However, based on agreement dated 20 May 2021; between the contracting firm and the Government of Guyana under section 1.5 states '... various Ministries & Departments and servants/ agents shall forebear from taking any steps to recover monies, debts and liabilities of the company until the expiry of seven years from the date hereof.'

356. The remaining sum of \$112M overpaid on the contract for the upgrading of the road from Beterverwagting to Triumph, was still not recovered. The total sum overpaid was \$132.649M, of which, \$20.649M was repaid by the Contractor. The Head of Budget Agency had stated that the Contractor was written to make restitution of outstanding debt on 11 September 2019 and 29 January 2020. However, no response has been received to date.

Ministry's Response: The Head of Budget stated that despite a reminder letter being sent to Contractor in January 2020, there has been no further recoveries for the fiscal year ended 31 December 2021. Therefore, the Contractor's indebtedness remains at \$112M. However, based on agreement dated 20 May 2021; between the contracting firm and the Government of Guyana under section 1.5 states '... various Ministries & Departments and servants/ agents shall forebear from taking any steps to recover monies, debts and liabilities of the company until the expiry of seven years from the date hereof.'

357. The sum of \$14.806M advanced to a Contractor for the upgrading of the highway from Triumph to Mon Repos, was still not recovered. The Advance Payment Bond expired on 12 December 2015 while, the Performance Bond which covered \$32.892M, also expired in December 2015. The Head of Budget Agency had stated that the company was dissolved and advice was sought from the Ministry of Legal Affairs.

Ministry's Response: The Head of Budget indicated that the contracting company was dissolved and the company won judgement in the matter, thus making the collection of \$14.806M a virtual impossibility.

Recommendation: *The Audit Office once again recommends that the Head of Budget Agency seek approval from the Ministry of Finance to bring closure to this matter. (2021/062)*

Follow-up on the Implementation of Prior Year Audit Recommendations

358. The table below summarises the prior year matters as contained in the Auditor’s General 2020 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted that of the 30 recommendations, 14 were implemented, 4 were partially implemented, while 12 were not implemented.

Rec. №	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/136	Breach of Section 29 -Stores Regulations	√		
2020/137	Misallocation of expenditure	√		
2020/138	Utility Registers not properly maintained	√		
2020/139	Breach of Section 80 of the FMA Act		√	
2020/140	Breach of Section 31 of the FMA Act			√
2020/141	Circularised Instructions №.14/2018	√		
2020/142	Breach of Section 26 -Stores Regulations	√		
2020/143	Slow implementation of programme activities			√
2020/144	Breach of Section 43 of the FMA Act			√
2020/145	Poor contract administration	√		
2020/146	Lack of supporting documentation	√		
2020/147	Breach of Section 43 of the FMA Act		√	
2020/148	Non-delivery of assets	√		
2020/149	Breach of Section 43 of the FMA Act	√		
2020/150	Lack of supporting documentation	√		
2020/151	Breach of Section 80(1), (3) & (4) of the FMA Act		√	
2020/152	Tenancy documents not provided	√		
2020/153	Outstanding rent			√
2020/154	Non-delivery of assets	√		
2020/155	Lack of supporting documentation	√		
2020/156	Non-delivery of assets			√
2020/157	Lack of supporting documentation			√
2020/158	Lack of supporting documentation			√
2020/159	Poor contract administration			√
2020/160	Poor contract administration			√
2020/161	Lack of supporting documentation			√
2020/162	Lack of supporting documentation		√	
2020/163	Stolen cash	√		
2020/164	Non-delivery of assets			√
2020/165	Overpayment on construction works			√

AGENCY 38
MINISTRY OF LABOUR

Current Year Matters

Current Expenditure

Maintenance Works

359. Amounts totalling \$39.538M were budgeted for Maintenance Works for the year 2021. Allotment transfers totalling \$4M were made giving a revised budgetary allocation of \$43.538M. According to the Appropriation Account the sum of \$33.460M was expended as at 31 December 2021 resulting in an unspent amount of \$10.078M.

Ministry's Response: The Head of the Budget Agency indicated that with regards to the amount of \$10.078M stated as shortfall in the audit report, the Ministry had planned to do some additional repair construction work but there were insufficient funds under the line item, so a virement was done for the \$4M. However, it was later discovered via repeated assessments that the extent of the project would have classified it as capital instead of maintenance/recurrent and this resulted in time delays and the funds not being spent.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that there is proper planning and execution of its budgeted programmes so as to avoid huge balances remaining unexpended at the end of the financial year. (2021/063)*

Vehicles Spares and Services

360. Examination of Payment Vouchers and other related documentation for Vehicle Spares and Services revealed that two contracts in the sum of \$1.995M were awarded to a Contractor for repairs to the Ministry's vehicle. However, the documents presented for audit revealed that in both instances the tender board opening and approval documents were dated after the Contract Agreement dates. In addition, the bills attached to the two Payment Vouchers were dated between June to September 2021, while the contracts were dated 13 September and 12 October 2021 respectively.

Ministry's Response: The Head of the Budget Agency indicated that the Ministry had to undertake emergency repairs for the vehicles at the time when there was a shortage of vehicles and the repairs had to be done. The Ministry has taken steps to prevent the recurrence of this situation.

Recommendation: *The Audit Office recommends that the Head of the Budget Agency ensure that there is strict adherence to the relevant tender board procedures for the awarding of contracts. (2021/064)*

Subsidies and Contribution to Local Organisations

361. During the year under review, the sums of \$472.355M were allotted for Subsidies and Contribution to Local Organisations. According to the Appropriation Accounts, amounts totalling \$459.152M were expended as shown in the table below:

No	Entity	Amount Budgeted \$'000	Amount Released \$'000	Year of Last Audit	Financial Statement Received
1	Board of Industrial Training	439,855	439,855	2016	2017-2021
2	Guyana National Co-op Union Ltd	18,000	18,000	-	Private Auditor
3	Federation of Independent Trade Union (FITUG)	500	0	-	Private Auditor
4	National Advisory Council on Occupational Health and Safety	4,000	0	-	Private Auditor
5	Labour Market Information System Commission	1,500	0	-	Private Auditor
6	Guyana Trade Union Congress	500	0	2003	2004-2021
7	Support to Other Trade Union	8,000	1,298	-	-
Total		472,355	459,153		

362. According to the table above, amounts totalling \$6.500M budgeted for four local organisations were not given as subsidies for the year 2021. In addition, the sum of \$8M was budgeted for 'Support to Other Trade Union' however, only the sum of \$1.298M was utilised as subsidies to one of the eighteen Local Organisations that falls under that umbrella.

363. Further, four of the entities are audited by Private Auditors while the two entities that are required to be audited by the Audit Office are in arrears in terms of financial reporting.

Ministry's Response: The Head of the Budget Agency indicated that funds budgeted for some of the Local Organisations was not released because of the following reasons:

- (a) National Advisory Council on Occupational Health and Safety was not Constituted in 2021, due to non-appointment of the Council so it was not eligible to receive the Subvention.
- (b) Federation of Independent Trade Union (FITUG) failed to submit its audited financial statements which is a requirement based on Ministry of Finance Circulars so it was not eligible to receive the subvention.
- (c) The Labour Management System Commission was not constituted in 2021 so it was not eligible to receive the subvention.
- (d) None of the other Unions submitted their audited Financial Statements so they were not eligible to receive the subsidies.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that there is proper planning and execution of its budgeted programmes and follow-up with the defaulting agencies to have the outstanding Financial Statements submitted for audit. (2021/065)*

Other Matters

364. Section 43 of the Fiscal Management and Accountability Act 2003 states that at the end of each fiscal year, any unexpended balance of public moneys issued out of the Consolidated Fund shall be returned and surrendered to the Consolidated Fund. However, at the time of reporting, there were seven cheques totalling \$5.411M still on hand at Ministry of Finance (MoF) in respect transactions for the year 2021. In addition, four of the seven cheques totalling \$4.688M were without the relevant payment voucher. Further, the seven cheques on hand were stale dated and should have been refunded to the Consolidated Fund and the necessary adjustments made to the Appropriation Accounts. As a result, the Appropriation Accounts was overstated by the said amount.

Ministry's Response: The Head of the Budget Agency indicated that the Ministry of Labour has experienced difficulties in getting vendors to pick up their cheques from the Ministry of Finance; many of them had stated that they should be receiving their cheques from the Ministry of Labour and not the Ministry of Finance. Renewed efforts were made to contact the vendors.

Recommendation: *The Audit Office recommends that the Ministry institute measures to ensure full repayment to the Consolidated Fund of all amounts remaining unpaid at the end of each financial year in compliance with the FMA Act. (2021/066)*

Prior Year Matter

365. One employee was overpaid net salaries totalling \$165,671 in the year 2020. In addition, the related deduction of \$21,820 was also overpaid to the Guyana Revenue Authority. At the time of reporting, the overpayments were not recovered.

Ministry's Response: The Head of the Budget Agency indicated that with reference of the 2020 overpayment to the employee, two letters were sent to him to reimburse the Ministry but he fails to respond so far. The Legal Officer of the Ministry was instructed to explore all avenues available to recoup the money from the former employee.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure the overpayments are recovered and that measures are put in place to prevent reoccurrence. (2021/067)*

Follow-up on the Implementation of Prior Year Audit Recommendations

366. The table below shows the prior year matters as contained in the Auditor General's 2020 Report and action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 7 recommendations; 3 were not implemented and 4 were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/166	Overpayment of Salary			√
2020/167	High maintenance of vehicle cost	√		
2020/168	Excess Fuel Purchase	√		
2020/169	Outstanding Financial Statements			√
2020/170	Breach of the FMA Act			√
2020/171	Breach of the Procurement Act	√		
2020/172	Breach of Stores Regulations – Master and Sectional Inventories	√		

AGENCY 39
MINISTRY OF HUMAN SERVICES AND SOCIAL SECURITY

Current Year Matters

Current Expenditure

Subsidies and Contribution to Local Organisations

367. The sum of \$266.021M was allotted for Subsidies and Contribution to Local Organisations for the year 2021. According to the Appropriation Accounts, amounts totalling \$253.974M were expended, leaving an unspent balance of \$12.047M. See table below:

Local Organisations	Amount		
	Allocated \$'000	Expended \$'000	Unspent \$'000
Amerindian Handicraft Association	110	0	110
Bless the Children	200	0	200
Bond Haven's Home	70	0	70
Holy Family Homestead	60	0	60
National Congress for Women	75	0	75
Red Thread	75	0	75
Rural Women's Network	300	0	300
St. Vincent De Paul Homestead	60	0	60
Legal Aid Clinic	94,428	83,331	11,097
Total	95,378	83,331	12,047

Ministry's Response: The Ministry contacted all organisations where possible, two indicated that they were no longer interested, while releases to Legal Aid was based on their request for releases. The Ministry has written to the organisations to ascertain whether they are still interested in the subvention being allocated to them. With regards to Legal Aid Clinic, they had budgeted for additional staff and expansion of services which was dependent on a new building. However, the new building did not materialise in 2021.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that funds are expended in keeping with its budgeted programmes and follow up is done with the agencies involved so as to determine whether they are still interested in receiving their subsidies.* (2021/068)

Old Age Pensions & Social Assistance

368. The sum of \$23.645 billion was budgeted for Old Age Pension and Public Assistance for the year 2021. Allotment transfers totalling \$191.629M were made resulting in a revised budgetary allocation of \$23.453 billion. According to the Appropriation Accounts, the sum of \$23.294 billion was expended as at 31 December 2021. Included in the sum of \$23.294 billion was an amount of \$2.435 billion which was expended on COVID-19 relief.

369. The Old Age Imprest Bank Account №. 0163200314003 was established to facilitate the operations of the Old Age Pension (OAP) Scheme and the Public Assistance (PA) Programme. This account was closed on 17 August 2021 and the Official Old Age Pension and Public Assistance Account №. 0163400314001 was opened on 18 August 2021 to continue the operations of OAP and the PA programme. A summary of the new account is reflected in the table below:

Description	Amount as at December 2021 \$'000
Cash at Bank	8,923
Cash in Hand (cheques)	0
Vouchers at Acct. General	233,217
Vouchers to Process	34,129
Vouchers to Enter	132,292
Advance Outstanding	7,350
Guyana Post Office Corporation	1,068,333
Unreconciled difference	115,931
Consolidation Fund	0
Total	1,600,175

370. According to the summary shown in the table above, the sum of \$1.068 billion was indebted by Guyana Post Office Corporation (GPOC) to the Ministry. However, an examination of the reconciliation statement received from GPOC for the month of December 2021 revealed that GPOC was indebted to the Ministry in the sum of \$994.218M. Therefore, there is a difference of \$74M between the cashbook summary and the GPOC reconciliation statement.

Ministry's Response: There is a transit time for vouchers to be received by the Ministry from the GPOC. As such, when a pensioner cashes his coupon, while it may be recorded in GPOC's statement, it would not be reflected in the Ministry's end as it takes some time for the coupons to be submitted and processed by the Ministry.

371. In addition, included in the total of \$1.600 billion is an unreconciled difference of \$115.931M. This amount was reported in the 2019 and 2020 Auditor General's Report, however, at the time of reporting, the amount of \$115.931M was still unreconciled.

Ministry's Response: Approval was sought and granted from the Finance Secretary for closure of the Old Age Imprest Bank Account №. 3191. As such, a new account was opened and is reconciled daily, while reconciliation is ongoing with regards to the \$115.931M.

Recommendation: The Audit Office recommends that the Head of Budget Agency continue to reconcile the Old Age Pension Account with a view of having the unreconciled difference cleared and ascertain GPOC's indebtedness to the Ministry. (2021/069)

Advances

372. Audit examination of the advance register and advance file revealed that amounts totalling \$1.030 billion were issued for direct payment to Old Age Pension and Public Assistance beneficiaries in twelve remote locations. However, amounts totalling \$638.671M were paid to the beneficiaries, resulting in significant refunds of cash for ten of the twelve locations totalling \$391.306M. As a result, it would appear that a proper evaluation was not done in these areas before the issuing of Advances. Further audit examination of the records presented also revealed the following:

- a) There were twenty-eight instances where advances were repaid on an average of fifty-seven days after the due dates.
- b) There were six instances where the date to be repaid was omitted from the advance form.
- c) There were three instances where the signature of the person approving the advance was not evident on the advance form.

Ministry's Response: When officers seek advances for direct payments it is based on the number of persons in the areas identified to receive these direct payments. It should be noted that direct payments are done twice a year. As such, in some instances persons opt to travel out to post offices to encash their coupons rather than wait on the Ministry to come into the areas. With regards to the delay in repayment of advances, all cash brought back to the Ministry is immediately refunded. However, the delay is in the vouchers that deal with travelling and accommodation, which in most cases are due to the officers being stationed in the hinterland areas. Officers have been written to with regards to this breach. With regards to the missing dates and the signature of the person approving, the Ministry notes this and measures are put in place to ensure this is corrected going forward.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensures that the funds requested in advance are in keeping with a properly prepared budget so as to avoid large sums having to be refunded. (2021/070)*

Other Matters

Cheque Orders

373. According to Circular №. 02/2019 dated 29 January 2019, Cheque Orders are required to be cleared within thirty days of their issuance through the submission of bills/receipts and other documents in support of the payments made. In this regard, audit examination of the Cheque Order Registers revealed that thirty-three Cheque Orders valued at \$25.692M issued during 2021 were still outstanding at the time of reporting. Similarly, eighteen Cheque Orders valued at \$1.552M for the year 2019 remained outstanding. As a result, the Ministry is in breach of the Circularised Instruction.

Ministry's Response: The Ministry is working on clearing all the outstanding Cheque Orders. Further, the Ministry is taking the approach of entering into contracts whereby persons get paid upon receipt of the goods/services in an effort to correct this.

Recommendation: *The Audit Office once again recommends that the Ministry: (i) implement measures to ensure Cheque Orders are cleared within the stipulated time-frame; and (ii) take action to clear the outstanding Cheque Orders and submit same for audit. (2021/071)*

Imprest

374. The sums of \$9M and \$1.367M were allocated for the operation of two Ordinary Imprest Accounts №. 3167 and 3211 respectively during the year 2021. However, at the time of the year end cash/ stock count exercise conducted on 3 January 2022, it was revealed that neither of the two Imprest were retired. Consequently, the Ministry was in breach of Circularised Instructions which stipulated that all Ordinary Imprest should be retired on or before 31 December of the year in which the Imprest is operated. Nevertheless, Ordinary Imprest Account №. 3211 and 3167 were retired in full on 19 and 24 January 2022, respectively.

Ministry's Response: The Ministry notes this and will work towards correcting same. Measures will be put in place to ensure that the imprest is closed off sooner so that there is adequate time allowed to meet the deadline of 31 December for the retirement of the said imprest.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that there is full compliance with the Circularised Instructions. (2021/072)*

Contract Register

375. Audit examination of the Ministry's Contract Register revealed the following unsatisfactory observations:

- a) Contracts were not entered in sequential order.
- b) There were at least sixteen instances of duplication of contract number in contract registers.
- c) Payment Voucher's number was not always entered.
- d) The commencement and completion dates were not always entered.
- e) There were sixty-five instances where the tender award reference number were not entered in the register.

Ministry's Response: The Ministry acknowledges these finding. Corrections were made from January 2022 to avoid these errors going forward.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that the contract register is properly prepared at all times with all the relevant information required for audit scrutiny. (2021/073)*

Capital Expenditure

Unspent Balance

376. The sum of \$3.307 billion was allotted for capital expenditures under the three capital programmes of the Ministry. As at 31 December 2021, amounts totalling \$2.272 billion were expended, resulting in a difference of \$1.035 billion. The unspent balance represented thirty-one percent of the total funds available. This is an indication that the anticipated level of capital activities were not achieved. A summary of the unspent balance is shown in the table below:

Description	Funds Available \$'000	Total Expenditure \$'000	Unspent Balance \$'000
Buildings	111,500	100,492	11,008
Land Transport	26,000	25,473	527
Furniture and Equipment	24,000	23,981	19
Safety Nets for Vulnerable Populations	3,120,000	2,099,342	1,020,658
Technical Assistance	25,694	22,889	2,805
Total	3,307,194	2,272,177	1,035,017

Ministry's Response: The Safety Nets for Vulnerable populations is a two-year programme which consists of various elements including cash grants to the vulnerable population. In 2021, an additional coupon valued \$25,000 was given to all OAP and PA recipients. The balance of the cash grants is being utilised as one-off cash grants to children living with disabilities in 2022.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that there is proper planning and execution of its budgeted programmes so as to avoid huge balances remaining unexpended at the end of the fiscal year. (2021/074)*

Safety Nets for Vulnerable Populations - Support to Safety Nets for Vulnerable Populations Affected by Coronavirus in Guyana IDB Loan Agreement №. 5180/BL-GY

377. On the 9 March 2021, the Government of Guyana (GoG) and the Inter-American Development Bank (IDB) entered into an agreement where the IDB agreed to lend the GoG the sum of US\$30,400,000 to contribute to the financing and execution of the Support to Safety Nets for Vulnerable Populations affected by Coronavirus in Guyana. The general development objective of the Programme is to contribute to ensuring minimum levels of quality of life for vulnerable persons amid the crisis caused by COVID-19. The specific objectives of the Programme are to support minimum income levels for those affected by COVID-19 in the immediate period and preserve the human capital of those affected by the COVID-19 crisis. The period of execution is two years from the effective date of the agreement. This loan is subject to separate reporting and audit at the end of each fiscal year.

Technical Assistance – Guyana Nonreimbursable Technical Cooperation №. ANT/JF16525-GY (Institutional Strengthening to Guyana Social Safety Net)

378. On the 15 January 2018 the Government of Guyana (GoG) and the Inter-American Development Bank (IDB), acting in its capacity as Administrator of the Japan Special Fund entered into an agreement whereby the IDB agreed to commit the sum of US\$600,000 while the GoG has committed to providing the sum of US\$66,700 as such, the total project sum would be US\$666,700 to strengthen the capacity of the MoSP to effectively deliver social assistance programmes to the vulnerable population within a well-defined social protection policy framework. According to the project agreement, the period of execution of the project shall be thirty (30) months, from the effective date of this agreement. This grant is subject to separate reporting and audit at the end of the project life.

Prior Year Matter

379. The Ministry was still to recover an overpayment of \$8.330M made in 2018 on the contract for construction of a fence at New Opportunity Corp Onderneeming.

Ministry’s Response: The Ministry requested a copy of the Payment Voucher from the Ministry of Finance and is awaiting receipt of same.

Recommendation: *The Audit Office recommends that the Head of Budget Agency follow up with the Ministry of Finance so that the requested documents can be located and presented for audit examination. (2021/075)*

Follow-up on the Implementation of Prior Year Audit Recommendations

380. The table below summarises the prior year matters as contained in the Auditor’s General 2020 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 12 recommendations; 2 were not implemented, 2 were partially implemented and 8 were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/173	Weak internal controls – fuel and lubricants	√		
2020/174	Weak internal controls – fuel and lubricants	√		
2020/175	Breach of Stores Regulations – log books	√		
2020/176	Breach of Stores Regulations – log books	√		
2020/177	High maintenance of vehicle cost	√		
2020/178	Breach of Stores Regulations – historical records	√		
2020/179	Breach of Stores Regulations – transfer of vehicles	√		
2020/180	Unpresented documentation	√		
2020/181	Unreconciled differences			√
2020/182	Unpresented cash book and bank reconciliation – Miscellaneous Bank Account		√	
2020/183	Overpayment on construction works		√	
2020/184	Breach of circularised instructions - Cheque Orders			√

AGENCY 40
MINISTRY OF EDUCATION

Current Year Matters

Current Expenditure

381. The Ministry for the period under review was allotted \$20.175 billion under its six programmes. According to the Appropriation Accounts, amounts totalling \$19.736 billion was expended, resulting in an unspent amount of \$438.717M. The table below gives a summary of the unspent amount.

Prog.	Description	Total Funds Available \$'000	Total Expenditure \$'000	Unspent Balance \$'000
401	Policy Development and Administration	1,645,662	1,628,806	16,856
402	Training and Development	1,595,377	1,468,199	127,178
403	Nursery Education	1,970,009	1,858,070	111,939
404	Primary Education	4,700,935	4,621,343	79,592
405	Secondary Education	5,448,912	5,364,405	84,507
406	Post- Secondary/ Tertiary Education	4,813,981	4,795,336	18,645
Total		20,174,876	19,736,159	438,717

Ministry's Response: The Head of Budget Agency explained that the unspent sums was mainly due to savings and the expanded programme for school feeding and breakfast that the Ministry was unable to implement because of the delay in the opening of schools due to the pandemic.

Goods and Services

School Feeding Programme

382. The sum of \$857.054M was allocated for Dietary, of which \$192.296M was transferred by means of virements to Education Subvention & Grants, Others and Security Charges, whilst \$2.900M was transferred to Cleaning and Extermination Services, adjusting the allotment for Dietary to \$667.658M. According to the Appropriation Accounts as at 31 December 2021, amounts totalling \$603.496M was expended resulting in an unspent amount of \$64.162M for Dietary.

Programmes	Approved Allotment \$'000	Virements \$'000	Adjusted/ Revised Allotment \$'000	Amount Expended \$'000	Unspent Balance \$'000
402-Training and Development	16,404	-8,149	8,255	6,665	1,590
403- Nursery Education	439,000	-122,212	316,788	273,671	43,117
404- Primary Education	380,000	-61,935	318,065	303,183	14,882
405- Secondary Education	3,500	0	3,500	0	3,500
406-Post Secondary / Tertiary Education	18,150	2,900	21,050	19,977	1,073
Total	857,054	-189,396	667,658	603,496	64,162

Ministry’s Response: The Head of Budget Agency explained that the allocation provided for the hotmeal programme in regions 1, 2, 3, 4, 5, 6, 7, 8, 9 and 10; the breakfast Programme in regions 3, 4, 5, 6 and Georgetown and the juice and biscuits programme in regions 2, 3, 4, 5, 6, 8, 10 and Georgetown. However, schools were only fully reopened from September, 2021 hence the unspent balance. Some of the savings were vired to offset other urgent expenses.

Capital Expenditure

383. Amounts totalling \$5.507 billion was allotted under six programmes of the Ministry for the year under review. According to the Appropriation Accounts, as at 31 December 2021, amounts totalling \$3.953 billion, were expended resulting in an unspent amount of \$1.554 billion. The table below gives a summary of the unspent amount.

Programme	Description	Total Funds Available \$'000	Total Expenditure \$'000	Unspent Balance \$'000
401	Policy Development and Administration	1,775,921	1,071,623	704,298
402	Training and Development	765,517	709,909	55,608
403	Nursery Education	196,740	180,930	15,810
404	Primary Education	140,000	137,501	2,499
405	Secondary Education	1,343,702	861,082	482,620
406	Post-Secondary/Tertiary Education	1,285,056	992,026	293,030
Total		5,506,936	3,953,071	1,553,865

Ministry’s Response: The Head of Budget Agency explained that the unspent sums at Programme 401 –was mainly as a result of a shift in policy for the Ministry. Programme 402 - mainly due to delay in projects and roll over projects. Programme 403 - After completing the measurement for Martyrsville the amounts of works completed was less than initially projected. Programme 404 - Savings despite inclusions. Programme 405 - Awards were delayed.

Recommendation: *The Audit Office recommends that the Head of Budget Agency undertake projects during the earlier part of the year so that any problem or issues encountered can be detected in a timely manner, so as to avoid delays and ensure amounts are expended as budgeted. (2021/076)*

Guyana Education Sector Improvement Project - 2609400

384. On the 22 June 2017, the International Development Association (IDA) and the Government of Guyana (GoG) entered into an Agreement to improve the education delivery and facilities in Guyana. During the year the sum of \$500M was budgeted for the purpose of: (i) Integrated curriculum reform in Mathematics, Science, English and Social Studies for Nursery, Primary and Grades 7 to 11; (ii) Strengthening of Faculty of Health Science and construction of Health Sciences building at the University of Guyana, Turkeyen; and (iii) Project administration and evaluation. According to the Appropriation Accounts as at 31 December 2021, amounts totalling \$186.401M were expended resulting in an unspent amount of \$313.599M. This project is subject to separate financial reporting and audit. The last audit report was issued in 2022 for the year ended 31 December 2021.

COVID-19 Accelerated Programme-2609900

385. The sum of \$550M was allotted to the Ministry for the period under review to provide for: (i) development and production of learning packages, (ii) interactive radio, television and web-based lessons, (iii) sensitisation programme and psychosocial support, (iv) hygiene hubs, sanitary facilities, and personal protective equipment for learners and teachers and (v) training, to improve education delivery. According to the Appropriation Accounts as at 31 December 2021, amounts totalling \$353.854M were expended as recorded in the IFMIS resulting in an unspent amount of \$196.146M.

Ministry's Response: The Head of Budget Agency explained that due to setback in the procurement process the project could not be fully implemented. The balances were re-budgeted in 2022 for the Development and production of learning packages, Provision for hygiene hubs, sanitary facilities, and personal protective equipment for learners and teachers and the Provision for training.

Recommendation: *The Audit Office recommends that the Head of Budget Agency undertake projects during the earlier part of the year so that any problem or issues encountered can be detected in a timely manner, so as to avoid delays and ensure amounts are expended as budgeted. (2021/077)*

Buildings- National Library – 1217400

386. The sum of \$9.550M was allotted for the (i) payment of retention, (ii) completion of sanitary facility at Woodley Park, and (iii) construction of fences at New Amsterdam and Linden for the improvement to the facilities and operational efficiency. According to the Appropriation Accounts as at 31 December 2021, amounts totalling \$9.428M were expended as recorded in the IFMIS. This entity is subject to separate financial reporting and audit. The last audit report was issued on the 16 December 2019 for the year ended 31 December 2014. The details of the expenditure for 2021 are shown in the table below:

Description	Amount \$'000
Construction of fence National Library Linden Branch	4,648
Construction of fence National Library Berbice Branch Second	3,688
Repairs and Maintenance of National Library Woodly Park	1,092
Total	9,428

President's College – 1215600

387. The sum of \$7.500M was allotted to the Ministry for the period under review to provide for: (i) rehabilitation of dining hall, and (ii) provision for furniture and equipment to improve the operational efficiency and accommodation and enhance education delivery. According to the Appropriation Accounts as at 31 December 2021 amounts totalling \$6.516M were expended as recorded in the IFMIS resulting in an unspent amount of \$983,966. This entity is subject to separate financial reporting and audit. The last audit report was issued on the 29 November 2019 for the year ended 2008.

Guyana Secondary Education Improvement Project – 2607500

388. On the 24 November 2014, the International Development Association (IDA) and the Government of Guyana (GoG) entered into an Agreement to improve facilities, education and training in Guyana. The sum of \$800M was budgeted during the year for the purpose of: (i) construction of Secondary Schools at Parfaite Harmonie, Westminster and Good Hope; (ii) provision for secondary school – Prospect (iii) strengthening capacity of Secondary Schools Mathematics Teachers; and (iv) institutional strengthening to improve facilities, education and training. According to the Appropriation Accounts as at 31 December 2021 amounts totalling \$356.812 was expended. This project is subject to separate financial reporting and audit. The last audit report was issued on the 21 June 2022, for the year ended 31 December 2021.

Skill Development and Employability Project – 2608100

389. On the 23 May 2017, the Caribbean Development Bank (CDB) and the Government of Guyana (GoG) enter into agreement to enhance training and services in Guyana. The sum of \$440M was budgeted during the year for the purpose of: (i) study and design of hospitality institute; (ii) upgrade and expansion of practical instruction departments at Mabaruma, Bartica and St. Ignatius and practical instruction centres at Fellowship, Beterverwagting and Hopetown; (iii) revision of technical vocational curriculum and (iv) training of instructors to enhance training and services. According to the Appropriation Accounts as at 31 December 2021 amounts totalling \$437.566M was expended. This project is subject to separate reporting and audit, the last audit report was issued on the 30 June 2022 for the year ended 31 December 2021.

University of Guyana Modernisation Project – 2609600

390. The Caribbean Development Bank (CDB) and the Government of Guyana (GoG) enter into an agreement to improve the quality and access to education and training in Guyana. The sum of \$25.903M was budgeted during the year to make provision for study, design and construction of a state-of-the-art library facility for University of Guyana Turkeyen. According to the Appropriation Account as at 31 December 2021 amounts totalling \$12.569M were expended, resulting in an unspent amount of \$13.334M. This project is subject to separate financial reporting and audit.

Project Preparation Facility – 2609600

391. The sum of \$10M was allotted for (i) construction of modern hospitality and tourism training institute and (ii) provision for capacity building, institutional strengthening, furniture and equipment to enhance access to quality and equitable learning opportunities. According to the Appropriation Account as at 31 December, 2021 amounts totalling \$2.220M were expended, resulting in an unspent amount of \$7.780M

Follow up on the Implementation of Prior Year Audit Recommendations

392. The table below shows the prior year matters as contained in the Auditor General’s 2020 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 36 recommendations; 2 were not implemented, 1 was partially implemented and 33 were fully implemented.

Rec. №	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/185	Shortfall in Expenditure – School Feeding			√
2020/186	School Feeding - Contracts	√		
2020/187	Stores Regulations- Log books	√		
2020/188	Maintenance Works -Overpayment	√		
2020/189	Maintenance Works- Overpayment	√		
2020/190	Capital Works charged to Current Expenditure	√		
2020/191	Capital Works charged to Current Expenditure	√		
2020/192	Capital Works charged to Current Expenditure	√		
2020/193	Maintenance Works – poor quality work	√		
2020/194	Maintenance Works- breakdown of payments	√		
2020/195	Capital Works charged to Current Expenditure	√		
2020/196	Maintenance Works- Overpayment	√		
2020/197	Capital Works charged to Current Expenditure	√		
2020/198	Breach of Procurement Act	√		
2020/199	Print and Non-Print – Monitoring of expenditure	√		
2020/200	Print and Non-Print – Monitoring of expenditure	√		
2020/201	Breach of Procurement Act/ Overpayment	√		
2020/202	Breach of Procurement Act/ Overpayment	√		
2020/203	Breach of Procurement Act/ Overpayment	√		
2020/204	Breach of Procurement Act	√		
2020/205	Breach of Procurement Act	√		
2020/206	Breach of FMA Act.	√		
2020/207	Breach of Stores Regulations	√		
2020/208	Breach of Circularised Instructions	√		
2020/209	Shortfall in Capital Expenditure			√
2020/210	Capital Works -Overpayment	√		
2020/211	Breach of Stores Regulations	√		
2020/212	Breach of Stores Regulations	√		
2020/213	Breach of Stores Regulations	√		
2020/214	Breach of Stores Regulations	√		
2020/215	Capital Works -Overpayment	√		
2020/216	Capital Works- unrepresented documents	√		
2020/217	Capital Works- unrepresented documents	√		
2020/218	Shortfall in Expenditure- U.G Berbice		√	
2020/219	Shortfall in Expenditure- Technical Institutes	√		
2020/220	Breach of Procurement Act	√		

AGENCY 44
MINISTRY OF CULTURE, YOUTH AND SPORTS

Current Year Matters

Current Expenditure

393. The Ministry for the period under review was allotted \$2.728 billion under its four programmes. According to the Appropriation Accounts, as at 31 December 2021, amounts totalling \$2.671 billion were expended, resulting in an unspent amount of \$57.105M. The table below gives a detail summary of the unspent amount.

Prog.	Description	Total Funds Available \$'000	Total Expenditure \$'000	Unspent Balance \$'000
441	Policy Development and Administration	293,943	289,709	4,235
442	Culture	996,397	989,205	7,192
443	Youth	819,929	777,679	42,250
444	Sports	617,808	614,380	3,428
Total		2,728,077	2,670,973	57,105

Ministry's Response: The Head of Budget Agency acknowledges the findings. The unspent amount represents balances on employment costs as a result of the departure of staff and other charges such as fuel and lubricants and other transport travel and postage, which is due to the pandemic.

Capital Expenditure

394. The Ministry for the period under review was allotted \$1.292 billion under its four programmes, included in this sum is a supplementary allotment of \$75.600M. According to the Appropriation Accounts, as at 31 December 2021, amounts totalling \$1.091 billion were expended, resulting in an unspent amount of \$201.737M. The table below gives a detail summary of the unspent amount.

Prog.	Description	Amount Budgeted \$'000	Supplementary Allotment \$'000	Total Funds Available \$'000	Total Expenditure \$'000	Unspent Balance \$'000
441	Policy Development and Administration	33,442	0	33,442	32,763	679
442	Culture	194,608	0	194,608	193,808	800
443	Youth	73,078	0	73,078	73,066	12
444	Sports	915,500	75,600	991,100	790,854	200,246
Total		1,216,628	75,600	1,292,228	1,090,491	201,737

Ministry's Response: The Head of Budget Agency acknowledges the findings. The unspent amount of \$201.737M as of December 2021. This was as a result of no agreement being signed for the foreign-funded project, Mini Stadium and Parks. Hence, there was no release of funds.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that there is proper planning and execution of its budgeted programmes so as to avoid huge balances remaining unexpended at the end of the fiscal year. (2021/078)*

Follow-up on the Implementation of Prior Year Audit Recommendations

395. The table below shows the prior year matters as contained in the Auditor General’s 2020 Report and action taken by the Head of Budget Agency regarding the recommendation made by the Audit Office. It should be noted of the 1 recommendation; 1 was fully implemented.

Rec. №	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/221	Breach of FMA Act	√		

AGENCY 45
MINISTRY OF HOUSING AND WATER

Current Year Matters

Current Expenditure

Subsidies and Contribution to Local Organisation

396. Twenty-five payments totalling \$2 billion were paid to the Guyana Power and Light (GPL) Incorporated and six payments totalling \$400M were paid for the Subvention of Hinterland Operations by the Ministry on behalf of the Guyana Water Incorporated (GWI). Fifteen payments totalling \$1.254 billion were paid to the Central Housing and Planning Authority (CH&PA). It should be noted that GWI and CH&PA are subjected to separate financial reporting and audit. The table below summarises the status of audits and details on the progress of outstanding audits.

Name of Entity	Amount Received \$'000	Last Year Audited	Last Report Laid in National Assembly	Remarks on Financial Statement
Guyana Water Incorporated (GWI)	2,400,000	2018	2016	2019 audit is being finalised 2020 and 2021 Interim Audits in progress.
Central Housing and Planning Authority (CH&PA)	1,254,187	2019	2019	2020 audit being finalised. 2021 Interim Audit in progress.

Ministry's Response: The Head of Budget Agency indicated that GWI's 2017 and 2018 audits are completed and will be sent to Cabinet for no objections before being laid in the National Assembly. In addition, the 2019 report is being finalised, and 2020 and 2021 interim audits are in progress. CH&PA's 2017, 2018 and 2019 audited reports were laid in the National Assembly on October 2018, October 2020 and April 2022, respectively. The CH&PA's 2020 audit works are completed and the 2021 interim audit is in progress.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that the outstanding audited reports are laid in the National Assembly. (2021/079)

Capital Expenditure

397. The sum of \$21.598 billion was allotted under the capital programmes of the Ministry for the period under review. According to the Appropriation Accounts, the sum of \$20.817 billion was expended as at 31 December 2021. Audit examination revealed that on 4 September 2018, the Government of Guyana and the Caribbean Development Bank (CDB) signed loan agreement №. 20/SFR-GUY for "Water Supply Improvement Project." The sum of \$100M was allotted to (i) improve water supply in areas such as Leguan, Wakenaam, Bush Lot, Mabaruma, Mahdia and Tain to №. 5 Village; (ii) conduct feasibility study for treatment of surface water from Hope Canal and (iii) institutional strengthening. According to the Appropriation Accounts, the entire allotment remained unspent as at 31 December 2021.

Ministry's Response: The Head of Budget Agency stated that the reason for the unspent amount in the Water Supply Improvement Project is due to delays in the procurement process, and the revision of scope of works. Notwithstanding, this project is on schedule and will be executed before the project deadline.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that the activities of the Ministry are implemented so that the intended benefits are realised. (2021/080)*

Coastal Water Supply

398. The sum of \$500M was allotted for the Coastal Water Supply for (i) water meters, meter boxes and service connection materials; (ii) drilling of well at Wakenaam and Parika backdam; (iii) expansion of water treatment plants at Sophia, Eccles, Covent Garden, Grove, Friendship and Vergenoegen. A Supplementary Provision of \$1.798 billion was approved, resulting in the total funds available amounting to \$2.298 billion.

399. According to the Appropriation Accounts, the entire sum was expended. However, at the time of reporting, only 50% of the works totalling \$87.012M was completed on the expansion of water plants at Sophia and Eccles.

Ministry's Response: The Head of Budget Agency stated that the works are ongoing and are expected to be completed by October 2022.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that the activities of the Ministry are implemented so that the intended benefits are realised. (2021/081)*

Follow-Up on the Implementation of Prior Year Audit Recommendations.

400. The table below shows the prior year matters as contained in the Auditor General's 2020 Report and action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 2 recommendations; 1 was partially implemented and 1 was fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/222	Breach in FMA Act 2003	√		
2020/223	Breach in the FMA Act 2003 - Laying of reports in the National Assembly		√	

AGENCY 47
MINISTRY OF HEALTH

Current Year Matters

Current Expenditure

Employment Cost

401. For the period under review, pay change directives for resignations and dismissals were forwarded late to the Accounting Unit of the Ministry resulting in overpayment of salaries, totalling \$30M to forty-five employees. At the time of reporting, nineteen employees repaid gross salary totalling \$4.373M leaving a balance of \$25.627M still to be recovered.

402. In addition, overpayments of net salaries and statutory deductions amounting to \$22.237M were also made for the period 2015 to 2020. Recoveries amounted to \$14.016M, leaving an amount of \$8.221M to be recovered, as summarised in the table below.

Years	Details of Overpayment		Balance \$'000
	Total \$'000	Recovered \$'000	
2015	1,047	311	736
2016	2,238	1,740	498
2017	456	186	270
2018	1,918	1,300	618
2019	1,395	69	1,326
2020	15,183	10,410	4,773
Total	22,237	14,016	8,221

Ministry's Response: The Head of Budget Agency acknowledged the statements made. Of the overpayment of salaries for 2021, approximately \$22.88M constitute overpayments made to six former employees. Two persons have agreed to repay \$9.01M and four have been escalated to the Solicitor General for legal assistance to recover the sum of \$13.87M. The Ministry is currently conducting research to engage other former employees in an effort to recover additional sums overpaid. The Ministry has also taken several actions to reduce/prevent instances of overpayment which include the assignment of a senior officer to initiate weekly contact with Supervisors to ascertain staff attendance, and instructions to Supervisors to report resignations and job abandonments via available technology to facilitate faster reporting and action. In relation to the overpayment for the period 2015 to 2020, the Ministry has written to the Solicitor General for legal assistance to recover \$3.6M of the \$8.221M overpaid and research is on-going to facilitate recovery of the additional sums overpaid.

Recommendation: The Audit Office recommends that the Head of Budget Agency put systems in place to prevent reoccurrences and ensure that all outstanding overpayments are recovered. (2021/082)

Office and Field Materials

Drugs and Medical Supplies

403. The sum of \$7.306 billion was allotted under Line Item 6221 - Drugs and Medical Supplies. Allotment transferred to this Line Item totalled \$80.708M, while Supplementary Allotment amounted to \$6.683 billion. The total revised allotment amounted to \$14.070 billion. This represents a seventy-three percent increase in allotment, when compared to the previous year's expenditure of \$8.122 billion. An analysis of the payments revealed that amounts totalling \$13.893 billion were drawn, and is summarised in the table below:

Suppliers/Payees	Amount \$'000
New GPC Incorporated	6,361,918
Western Scientific Company	3,211,908
S.A.B.D Private Office	1,409,570
Warrant to GPHC	1,325,000
Massy Gas Products	584,800
Sinopham International Hongkong	324,756
Global Healthcare Supplies Inc	257,111
PAHO	110,714
Massy Distribution Guyana Inc	63,851
Meditron Inc	62,664
Hangzhou Cainiao Supply Chain	48,793
Dia Med Caribbean Incorporated	31,748
Linden Hospital Complex	25,436
Purchases Under \$20M	74,624
Total	13,892,893

404. An examination of the contracts revealed that amounts totalling \$7.314 billion were entered with the NEW GPC. Amounts totalling \$6.631 billion were paid to the supplier which includes prior year payments totalling \$683M. At the time of reporting, supplies valuing \$478.963M were yet to be delivered.

Ministry's Response: The Head of Budget Agency stated that as of September 2022, \$478.963M mentioned of goods are yet to be delivered. The remaining deliveries are still ongoing due to logistical constraints that would have impacted the entire supply chain negatively and as per MOH staggered delivery period.

Recommendation: *The Audit Office recommends that the Head of Budget Agency take action to ensure that Drugs and Medical Supplies paid for are delivered as intended. (2021/083)*

405. With respect to Western Scientific Company, amounts totalling \$3.212 billion were paid as at 31 December 2021. Of these payments, supplies valuing \$695.671M are yet to be delivered at the time of reporting.

Ministry's Response: The Head of Budget Agency stated that as at September 2022, \$695.671M mentioned of goods are yet to be delivered. The remaining deliveries are still ongoing due to logistical constraints that would have impacted the entire supply chain negatively and as per MOH staggered delivery period.

Recommendation: *The Audit Office recommends that the Head of Budget Agency take action to ensure that drugs and medical supplies paid for are delivered as intended (2021/084)*

406. During the year under review, the Ministry ordered a total of 400,000 vials of components one and two Sputnik Vaccines during the height of the COVID-19 Pandemic. The Vaccines were procured using the sole sourcing method due to the nature of the emergency. An amount of 305,536 was delivered, leaving a balance of 94,464 not delivered. The sum of \$409.041M was refunded to the Consolidated Fund in respect of the undelivered items. At the time of reporting, a special audit was being conducted.

Ministry's Response: The Head of Budget Agency explained that the Ministry was left with no option but to purchase Sputnik Vaccines during the height of the Pandemic in order to avoid increased deaths. The vaccines at this time were only available to Guyana through one supplier that was willing to supply the Ministry.

407. Included in the sum of \$63.851M was an amount of \$53.215M which was prepared for the purchase of reagents for Abbott Architect i1000 Analyser from Massy Distributors. At the time of reporting the items valued at \$15M were delivered. At the time of reporting, \$38.215M is yet to be delivered.

Ministry's Response: The Head of Budget Agency stated that the Ministry would have procured an abbot analyzer in the year 2021 for which reagents were required for, however these reagents could've only been delivered after the machine was fully operational at the National Blood Transfusion Services. Additionally, due to the shelf life of these reagents, they were staggered with the intention of having a decrease in expiration. As such, the supplier provided a bank guarantee to mobilize 100% payment on contract.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensures that unspent funds are refunded at the end of the year. (2021/085)*

408. Two contracts which were entered into on 9 September 2021 and 27 October 2021 in the sum of \$45.801M for the provision of dental supplies and \$9.294M for bio tech lamps respectively. It was observed that two cheques were drawn amounting to the full contract sum, while payment made as at 31 December 2021 amounted to \$13.740M. At the time of reporting, a cheque for \$32.061M was still on hand and should have been refunded to the Consolidated Fund.

Ministry's Response: The Head of Budget Agency stated that the Ministry confirmed that there was an effective commencement order on contract, dated August 16, 2021. There was a 30% advance payment of \$13.740M was paid over to the supplier and the remaining 70% is to be paid over after contract is completed. Items valued at \$14.394M is outstanding to be delivered.

Recommendation: *The Audit Office recommends that the Ministry take immediate action to have contractors fulfill their contractual obligations under contracts awarded. (2021/086)*

409. With respect to the contract in the sum of \$9.294M, the full amount was paid on 1 December 2021, on the provision of a bank guarantee, valuing \$9.294M. At the time of reporting, no items were delivered.

Ministry's Response: The Head of Budget Agency stated the contract valued at \$9.294M is for reagents for which the supplier has given commitment to deliver 90% of these items within the coming week, payment has been issued on a bank guarantee which is still valid until 18 November 2022.

Recommendation: *The Audit Office recommends that the Head of Budget Agency take action to ensure that drugs and medical supplies paid for are delivered as intended. (2021/087)*

410. A contract was entered on 3 November 2021 for the supplies of items including HbA1C Pointe Control Set, Albumin Kits, Calcium Kits, Protein Kits, and other medical test kits, in the sum of \$19.384M. The full contract sum was paid on 7 December 2021. At the time of reporting, items to the value of \$1.165M were still to be delivered.

Ministry's Response: The Head of Budget Agency stated that the remaining deliveries are ongoing due to logistical constraints that would have impacted the entire supply chain negatively.

Further, the Head of Budget Agency stated that there were two options for payments terms in the contract which were the 30/70 as indicated and the second option of 100% on provision of bank guarantee. The supplier opted for the second option and provided a bank guarantee of 100% which is valid until November 3, 2022. In addition, the Head of Budget Agency stated that the supplier has already delivered 94% of the items on contract and the bond provided is still valid until November, 2022.

Recommendation: *The Audit Office recommends that the Head of Budget Agency take action to ensure that Drugs and Medical Supplies paid for are delivered as intended. (2021/088)*

Subsidies and Contributions to Local Organisations

411. The sum of \$11.989 billion was budgeted for Subsidies and Contributions to Local Organisations. Amounts totalling \$11.987 billion were expended, of which, \$11.809 billion was transferred to the Georgetown Public Hospital Corporation under Programme 434 – Regional and Clinical Services to offset administrative and operational costs. The Corporation is subjected to separate financial reporting and audit and the last audit was for the year ended 2015.

Other Matters

Current Warrants Received by the Ministry

412. The Ministry received nineteen warrants totalling \$3.153 billion from the ten Administrative Regions for the procurement of Drugs and Medical Supplies for the various health facilities within the Regions. Drugs and Medical Supplies valuing \$5.981 billion were dispatched to the ten Regions, as summarised in the table below:

Region №.	№. of Warrant	Amount Budgeted by Region \$'000	Warrant Received from Regions \$'000	Amount Purchased by Region \$'000	Value Dispatched \$'000
1	2	270,000	220,000	50,000	340,850
2	4	390,000	260,000	130,000	248,052
3	2	906,000	810,000	96,000	389,152
4	2	945,000	920,500	24,500	2,420,311
5	1	335,197	122,000	213,197	115,631
6	1	704,255	400,000	304,255	648,560
7	1	127,172	112,500	14,672	174,975
8	3	50,000	38,000	12,000	103,518
9	2	249,000	150,000	99,000	196,370
10	1	200,000	120,000	80,000	1,344,021
Total	19	4,176,624	3,153,000	1,023,624	5,981,440

413. A list of the Drugs and Medical Supplies requested, in support of the amounts warranted to the Ministry were not provided for audit scrutiny. Further, it was evident that timely reconciliations were not done with the Regions and the Material Management Unit (MMU), as the Ministry issued drugs and medical supplies irrespective of the value of the warrants received.

Ministry's Response: The Head of Budget Agency stated that the Warrants submitted by the Regions were based on items dispatched to the Regions. The value/s of the warrants and the items dispatched did not always coincide.

Recommendation: *The Audit Office recommends that the Head of Budget Agency and the Regions conduct periodic reconciliations and to provide the list of drugs and medical supplies requested. (2021/089)*

Donations

414. The Ministry has received medical equipment and supplies, drugs, office equipment, and janitorial items during the year under review. Section 34 of the Stores Regulations 1993 states that "all gifts received shall be subject to normal store-keeping and received stores accounting procedures and the procedure set out in the regulations 16 to 19 inclusive shall apply. A Gift Register in Form 18 shall be maintained by the Storekeeper, and the Permanent Secretary shall furnish the Secretary to the Treasury (now Finance Secretary), the Accountant General and the Auditor General information relating to all gifts received from time to time". However, although there was evidence of the receipts of numerous gifts during the year, there was no evidence of full adherence to these procedures.

Ministry's Response: The Head of Budget Agency stated that the Ministry has a donation tracker that captures all donations that were cleared through the Procurement Department which captures the donor, description of items, value of goods etc.

Recommendation: The Audit Office recommends that the Head of Budget Agency adhere to the Stores Regulation 1993. (2021/090)

Accounting for Expenditure

415. The Ministry breached the provisions of Section 43 of the Fiscal Management and Accountability (FMA) Act 2003, when it failed at the end of the year to refund seventy-nine cheques drawn for sums amounting to \$697.965M from the Ministry's 2021 allocations. As a result, the Appropriation Accounts would have been overstated by \$697.965M. Similarly, the Appropriation Accounts have been overstated by \$162.148M for the years 2019 and 2020, as summarised in the table below:

Year	No. of Cheques	Amount \$'000
2019	4	4,915
2020	14	157,233
2021	79	697,965
TOTAL	97	860,113

Ministry's Response: The Head of Budget Agency stated that the Ministry is currently working on clearing off the cheques on hand.

Capital Expenditure

416. The sum of \$5.291 billion was allotted for capital expenditure. Supplementary Provisions totalled \$802.175M, resulted in the Total Funds Available amounting to \$6.093 billion. Amounts totalling \$4.467 billion were expended. This resulted in an unspent balance of \$1.626 billion. The table below provides a summary of the unspent balance.

Prog. No.	Description	Total Funds Available \$'000	Total Expenditure \$'000	Unspent Amount \$'000
471	Policy Development & Administration	329,500	285,173	44,327
472	Disease Control – Communicable Disease	2,237,967	1,539,657	698,310
473	Family & Primary Health Care Services	420,848	325,770	95,078
474	Regional & Clinical Services	2,569,404	1,959,910	609,494
475	Health Sciences Education	132,800	73,167	59,633
476	Standards & Technical Services	322,500	211,653	110,847
477	Disability & Rehabilitation Services	27,090	19,092	7,998
478	Disease Control - Non-Communicable Diseases	53,100	52,659	441
Total		6,093,209	4,467,081	1,626,128

Ministry's Response: The Head of Budget Agency stated that the Ministry concurs with the established expenditure and shortfall for Programme 1-8 within the fiscal year 2021 and adds that the unspent amounts were returned to the consolidated fund.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure the activities of the Ministry are implemented so that the intended benefits are realised. (2021/091)

Capital Purchases – Equipment - Medical

417. The sum of \$998.212M was expended for the procurement of medical equipment such as theatre lamps, solar refrigerators, portable dental chairs, dental compressors etc. items valuing \$676.980M were not delivered at the time of reporting, as shown in the table below:

No	Description	Quantity	Unit Cost \$'000	Total Cost \$'000
1	Theatre Lamp	5	8,000	40,000
2	Anesthesia Machine	6	9,004	54,024
3	Laser	2	16,421	32,842
4	Ultrasound Machine	4	6,785	27,140
5	Plasma Contact Shock Freezer	1	22,887	22,887
6	Laboratory Centrifuge	6	3,531	21,186
7	Portable Ultrasound	3	5,574	16,722
8	Anesthesia Machine	2	4,962	9,924
9	Industrial Washer	4	12,732	50,928
10	Solar Laboratory Refrigerator	1	6,948	6,948
11	Vaccine Refrigerator	25	669	16,725
12	Autoclaves	28	831	23,268
13	Diathermy Machine	9	1,941	17,469
14	Ultrasound Machine	4	5,547	22,188
15	Other Medical Items	362	-	314,729
Total				676,980

Ministry's Response: The Head of Budget Agency stated that suppliers would have requested extensions on contract delivery periods due to constraints with in the logistics supply chain and manufacturing delays (unavailability of raw materials).

Recommendation: The Audit Office recommends that the Ministry take immediate action to have contractors fulfill their contractual obligations under contracts awarded. (2021/092)

COVID-19 Response Programme

418. The sum of \$1.750 billion was allotted for the provision of the national Covid-19 response to mitigate the unexpected emergency of Covid-19 pandemic. Of this sum \$1 billion was allotted from local funding while \$750M was budgeted for foreign support. A breakdown of the expenses incurred is included in the table below:

№.	Description of Expenditure	Total Expenditure \$'000
1	Cargo/Freight	3,943
2	Cleaning	5,390
3	Cold Storage Trucks	20,343
4	Construction	17,672
5	Consultancy / Translation Fee	3,700
6	Covid Beds, Mattress	32,215
7	Covid 19 Awareness	5,447
8	Dry Ice	79,259
9	Electricity	816
10	Installation	34,647
11	Maintenance and Servicing	1,030
12	Meals	21,012
13	Ocean View – Covid Hospital	62,735
14	Rental of steel, storage	17,061
15	Rental of Tent, Chairs etc	16,537
16	Sand-filling	1,372
17	Supply of Items	118,068
18	Transportation	58,098
19	Travel and Subsistence	80,129
20	Vaccines	42,185
21	Vehicles	10,073
22	Ventilator and CPAP Machine	148,040
23	Warrants	218,589
Total		998,361

Ministry's Response: The Head of Budget Agency acknowledge the findings of the Auditor General. The \$750M budgeted for foreign funds were in order to secure foreign loans or grants to support Covid. However, the funds were only to be used based on conditions met for the fiscal year in question.

Maternal & Child Health Improvement

419. On 21 February 2017, the Government of Guyana and the Inter-American Development Bank entered into an agreement whereby the IDB agreed to commit the sum of US\$8M to contribute to the reduction of maternal, prenatal and neonatal deaths in Guyana. According to the Project Agreement, the final disbursement of the resources shall expire five years from the effective date of the Agreement, which will be 20 February 2022. The sum of \$65M was allotted for (i) the construction of Low Risk Delivery Unit; and (ii) institutional strengthening including implementation of a health benefit plan and the full amount was expended. This Project is subject to separate financial reporting and audit and the last audit report was for the year ended 31 December 2021.

Ministry's Response: The Head of Budget Agency stated that the Ministry acknowledges the findings and further stated that funds available under Administration is sufficient to cover these expenditures for the required extended period. Extension granted in February 2022 with the revised end date of December 22, 2022.

Prior Year Matter

Current Expenditure

Cheque Order

420. A total of 378 cheque orders drawn during the period 2015 to 2020, for sums totalling \$133.339M were still outstanding, as summarised in the table below. As a result, we could not determine whether the Ministry received full value in relation to the said sums.

Years	Nº. of Cheque Orders	Amount \$'000
2015	35	6,308
2018	100	27,680
2019	144	55,441
2020	99	43,532
Total	378	133,339

Ministry's response: The Head of Budget Agency explained that the Ministry has since reduced cheque orders from 2015 to 2020 from 740 to 378. The Ministry continues to work aggressively on clearing these cheque orders. The Ministry has a system in place to maintain the clearing of cheque orders going forward. An internal memo on the clearing of cheque orders was issued to all Programme Directors and Head of Department and a Declaration Form was implemented; whereby Officers uplifting their cheque order has to sign. It states that the cheque order has to be cleared three working days after completion of the activity.

Recommendation: *The Audit Office once again recommends that the Head of Budget Agency ensure that cheque orders are cleared within the stipulated timeframe; as well as submit for audit, the evidence when the outstanding cheque orders are cleared. (2021/093)*

Follow-up on the Implementation of Prior Year Audit Recommendations

421. The table below summarises the prior year matters as contained in the Auditor’s General 2020 Report, and the actions taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted that all of the 35 recommendations were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/224	Overpayment of salaries			
2020/225	Outstanding supplies	√		
2020/226	Unpresented Payment Vouchers	√		
2020/227	Outstanding supplies	√		
2020/228	Outstanding supplies	√		
2020/229	Expired drugs	√		
2020/230	Variances between stock-in-hand and records	√		
2020/231	Variances between stock-in-hand and records	√		
2020/232	Breach of Section 31 (3) of FMA Act	√		
2020/233	Valuation and Scope of works not submitted	√		
2020/234	Non-submission of documents	√		
2020/235	Breach of Section 24 of Stores Regulations	√		
2020/236	Breach of Section 28 of Stores Regulations	√		
2020/237	Breach of Section 43 of FMA Act	√		
2020/238	Cheques on hand	√		
2020/239	Uncleared cheque orders	√		
2020/240	Shortfall in expenditure	√		
2020/241	Poor Contract Administration	√		
2020/242	Non-submission of documents	√		
2020/243	Non-delivery of items	√		
2020/244	Poor Contract Administration	√		
2020/245	Poor Contract Administration	√		
2020/246	Poor Contract Administration	√		
2020/247	Poor Contract Administration	√		
2020/248	Poor Contract Administration	√		
2020/249	Non-submission of documents	√		
2020/250	Overpayment on contract	√		
2020/251	Items not verified	√		
2020/252	Overpayment on contract	√		
2020/253	Non-submission of documents	√		
2020/254	Non-submission of documents	√		
2020/255	Non-submission of documents	√		
2020/256	Non-submission of documents	√		
2020/257	Non-submission of documents	√		
2020/258	Non-submission of documents	√		

AGENCY 51
MINISTRY OF HOME AFFAIRS

Current Year Matters

Current Expenditure

Guyana Prison Service

422. Amounts totalling \$34.021M were expended under Line Item 6221 - Drugs and Medical Supplies. Included in this amount is a contract awarded on 10 September 2021 in the sum of US\$9,974.94 equivalent to G\$2.155M for the procurement of medical supplies. A cheque for \$1.077M, or 50% of the contract sum, was prepared on 16 December 2021. It should be noted that the cheque is still at the Guyana Prison Service (GPS) and has since become stale-dated. In addition, it should be noted a multi-year approval was granted on 31 December 2021 for \$1.083M to be paid in 2022 for the remaining items.

423. Further, a physical verification in September 2022 revealed that the supplier failed to deliver items valued at US\$3,907.85 equivalent to G\$0.848M. According to the delivery schedule in the contract, the GPS should have received all the items on 10 December 2021. As such, the supplier is in breach of the conditions of the contract.

Ministry Response: *The Head of Budget Agency explained that the items will be delivered on 23 September 2022 and that the delay was due to logistics issues and the Covid-19 pandemic.*

Recommendation: *The Audit Office recommends that the Head of Budget Agency put systems in place to ensure that supplies are delivered in accordance with the contractual terms and conditions. (2021/094)*

424. Amounts totalling \$827.673M were expended on Line Item 6292 - Dietary. Included in this amount are seventeen payments totalling \$256.521M made to one supplier for the procurement of dietary supplies for the Lusignan Prison. An examination of Payment Vouchers, Goods Received Book, and other related documents revealed that the following:

- a) A comparison of the supplier's tax invoices and the goods received notes from the Lusignan Prison appeared to have been written up by the same individual receiving the dietary items at the Stores. This is a breach of internal controls which can lead to the perpetration of irregularities going undetected.
- b) In addition, it was also observed that the tax invoices were not closed off.

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

- a) The Prison Service recognised that on occasions, the persons delivering items at the Lusignan Prison are semi-literate, hence the officer(s) receiving the items would have to assist these persons in the preparation of the invoices/delivery notes. However, the Prison Service has since engaged the suppliers and advised them to ensure that the persons delivering items to the prisons are literate.

- b) The Guyana Prison Service notes the comments and will ensure that the delivery notes from the suppliers are closed off. In addition, suppliers were advised to ensure that the persons delivering dietary items are capable of writing up the invoices/delivery notes.

Recommendation: *The Audit Office recommends that the Head of Budget Agency put systems in place to strengthen internal control and monitoring of this area in compliance with the Stores Regulations. (2021/095)*

Other Matters

425. Audit checks conducted in September 2022 revealed that the Ministry had on hand a cheque for the sum of \$7.353M for a supplier who was awarded a contract on the 28 June 2021 in the sum of \$17.600M for the supply of items for the Guyana Police Force. The supplier delivered items to the value of \$16.729M and was paid amounts totalling \$10.247M. The amount for the balance on the contract for \$7.353M was processed on the 31 December 2021 and held by the Ministry until the supplier delivered the remaining items valued at \$0.871M. At the time of reporting, the items were not delivered and the cheque has since become stale dated. As such, the supplier has breached the terms and conditions of the contract in failing to deliver the items by the ninety days period for delivery which was the 28 September 2021.

Ministry's Response: The Head of the Budget Agency explained that the cheque for the sum of \$7.353M would be updated and paid to the supplier upon delivery of the remaining items on the contract.

Recommendation: *The Audit Office recommends that the Head of Budget Agency follow-up on this matter with the supplier. (2021/096)*

Cheque Orders

426. Circularised instructions require that all Cheque Orders be cleared within thirty days of their issue through bills/receipts and other documents for the payments made. An audit examination of the Cheque Order Registers revealed that two Cheque Orders for sums totalling \$1.688M processed in 2021 were still outstanding in September 2022. As a result, it could not be ascertained whether the Ministry received value for the sums expended.

Ministry's Response: The Head of the Budget Agency explained that efforts will be made to clear Cheque Orders within the thirty (30) days stipulated period. The two outstanding Cheque Orders totalling \$1.688M will be cleared shortly.

Recommendation: *The Audit Office recommends that the Head of Budget Agency comply with circularised instructions and clear Cheque Orders within the stipulated timeframe. (2021/097)*

Capital Expenditure

427. The Ministry was allotted \$4.093 billion for six of its capital programmes. Supplementary provisions totalling \$559.105M were approved for Programme 512 - Guyana Police Force, Programme 515 - Guyana Fire Service, and Programme 517 - Customs Anti-Narcotics, bringing the total funds available to \$4.652 billion. Amounts totalling \$4.365 billion were expended, resulting in a difference of \$287.386M. This is an indication that the Ministry did not achieve its anticipated level of capital activities. A summary of the difference is shown in the table below:

Programme Number and Description	Total Funds Available \$'000	Total Expenditure \$'000	Unspent Balance \$'000
511 - Policy Development and Administration	487,500	347,566	139,934
512 - Guyana Police Force	1,225,580	1,134,812	90,768
513 - Guyana Prison Service	2,273,030	2,233,079	39,951
515 - Guyana Fire Service	626,800	610,078	16,722
Total	4,612,910	4,325,535	287,375

Ministry's Response: The Head of the Budget Agency stated that several factors attributed to the difference in the capital expenditure are as follows:

- 1) Several factors attributed to the difference in the capital expenditure are as follows:
Programme 511 – (1) The consultancy for the development of a training manual and code of conduct for the Ministerial Taskforce on Trafficking in Persons (TIP) was terminated and the service of another consultant had to be procured to complete the manual. Further, a number of changes to the TIP Training Manual were recommended by the Caribbean Development Bank (CDB). The CDB had to approve the contents of the Manual and the Ministry was only granted conditional approval on 18 July 2022 after a number of corrections. 70% of the remaining funds under the project were for training and sensitisation of the manual in Regions 2, 4, 7, 8, and 9.
- 2) The Citizen Security Strengthening Programme (CSSP) was forced to retender four major/critical project activities:
 - a) The CSSP for supply, installation, configuration, testing, and training on Management Software Package for GPF for US\$195,000 which is equivalent to G\$40.560M, due to the non-performance of the supplier. This planned activity was subsequently cancelled by the Government,
 - b) Modification/remedial works to Air Quality System (HVAC), Forensic Lab (USD 223,186), due to the awarded Contractor not signing contract/ no longer interested in works. A retender for the Modification for the HVAC System and the Forensic Lab, opened at NPTAB on 9 November 2021, received only one bid. The bid was yet again deemed unresponsive since all the relevant documents were either not submitted or signed.

- c) Implementation of a Case Management System for the Guyana Prison Service (USD 107,400). Government requested that the National Data Management Authority execute this project instead of the already evaluated firm. As such, a new approach Memorandum of Understanding (MOU) had to be adopted by the CSSP to gain the necessary IDB no-objection.
 - d) Inability by the Contractor to complete the construction of the Mahdia Police Station (USD402,742) led to the termination and retender of this activity.
- 3) Additional Constraints for 2021:
- a) The Project Implementation Unit (PIU) had requested a time extension of five (5) months from 1 October 2021 to 28 February 2022 to complete critical and new activities which are not likely to conclude before the then existing disbursement end-date of 30 September 2021. The five-month extension was requested on account of little being achieved by the PIU during the period March to December 2020 due to nationwide restrictions (lockdown) and other Covid-19 regulations within Guyana. As such, the CSSP had prepared and submitted to the Ministry of Finance (MoF), an Implementation Plan for the required five months extension. As a result, a Request for Extension from the Ministry of Finance dated 16 June 2021 was submitted to the Inter-American Development Bank (IDB) for approval. However, as at 31 August 2021, this request was not yet approved by the IDB. A response letter dated 20 August 2022, from the IDB to the MoF requesting additional information was made available to the CSSP on 26 August 2021, more than two months after the Request for Extension from the MoF. As such, finalising procurement/tendering processes and signing of contracts for new activities not under the existing Execution Plan of the CSSP or activities that would progress beyond the then existing disbursement end date of 30 September 2021 were delayed, and could only be effected when the Implementation Plan along with the Extension Request was approved by the IDB.
 - b) Slow response from the evaluators appointed by NPTAB to evaluate Tenders. One example is the remodeling of the Blairmont Police Station which took several months to be evaluated and awarded.
 - c) The Ministry received late awards from the NPTAB for several of its capital projects including the rehabilitation of Yarakita Police Station, continuation of Mazaruni Prison, and relocation of Central Fire Station. These delays have negatively impacted the implementation of our capital projects and spending. In addition, due to time constraints, the Ministry was unable to make a request for an Inclusion of Programme.

Account Area-Buildings

428. The table below provides a summary of expenditure under this Account Area:

Project Code	Programme Number and Description	Funds Allocated \$'000	Expenditure \$'000	Unspent Balance \$'000
1216800	512 - Guyana Police Force	470,180	379,421	90,759
1216900	513 - Guyana Prison Service	2,215,000	2,175,349	39,651
1220400	515 - Guyana Fire Service	235,000	228,598	6,402
Total		2,920,180	2,783,368	136,812

Programme 512 - Guyana Police Force

429. The sum of \$470.180M was allotted for (i) payment of retention (ii) completion of divisional headquarters at Golden Grove, Fort Wellington, Anna Regina, Mabaruma, and Mahdia (iii) construction of Ruimveldt and Providence Police Stations (iv) rehabilitation of Yarakita, Charity, Imbaimadai, Kamarang, Kurupung, and Kato Police Stations (v) extension and rehabilitation of Acquero Police Station and (vi) construction of stables at Lethem and living quarters at Port Kaituma and Mahdia.

430. In addition, amounts totalling \$379.421M were expended, resulting in an unspent balance of \$90.759M. The difference was approximately twenty-four percent of the funds allotted. As a result, the Ministry did not achieve its anticipated level of activities under this Programme. Eleven contracts totalling \$165.664M were selected for physical verification as shown in the table below:

-

Details	Amount \$'000
Reconstruction of Ruimveldt Police Station Reg 4	25,958
Rehabilitation of Charity Police Station	25,063
Construction of Kurupung Police Station	22,973
Rehabilitation of Kamarang Police Station	16,874
Construction of Port Kaituma living quarters- Phase II	13,022
Reconstruction on Imbaimadai Police Station Reg 7	12,855
Extension and rehabilitation of Acquero Police Station	11,926
Construction of Mahdia living quarter Phase II	11,386
Construction of stables at Lethem Phase 2- Reg 9	9,724
Reconstruction of Yarakita Police Station	8,838
Rehabilitation of Kato Police Station	7,045
Total	165,664

431. A contract for \$25.994M was awarded for the works at Imbaimadai Police Station in Region No 7. The Contractor received \$12.598M at the end of December 2021, which included an advance payment of \$7.642M. The works comprised the reconstruction of a two-storey reinforced concrete building with various sections, including living quarters, timber trestle, holding cells, and complete with electrical, plumbing, rainwater installations, and Solar PV system.

432. Our physical verification on 13 May 2022 revealed that the Contractor had demobilised from the site and the works were abandoned. Subsequently, on 18 May 2022, the contract was terminated and a valuation at termination was prepared. This valuation was presented for audit examination and was found to be in keeping with the terms and conditions of the contract. The photos show the status of the project at termination.



Community Policing

433. An amount of \$20M was allocated for the purchases of motorcycles, all-terrain vehicles (ATVs), and radios. According to the Appropriation Account, the total amount was expended as follows:

Details	Amount \$'000
Purchase of 8 ATVs and 31 motorcycles	17,122
Procurement of 25 Motorola radios	2,879
Total	20,001

434. A contract in the sum of \$22.128M was awarded for the procurement of eight ATVs and thirty-one motorcycles for Community Policing Groups. The supplier was paid \$17.122M or seventy-seven percent of the contract sum on 12 January 2022. The Ministry received a multi-year approval on 31 December 2021 for the balance of \$5.006M to be paid in 2022. A physical verification carried out in June 2022 revealed that the Ministry is yet to receive all eight (8) ATVs and twenty-one (21) motorcycles.

435. In addition, the Ministry received mobilisation and performance bonds valued at \$11.064M and \$2.213M, respectively. These bonds will expire on 30 September 2022.

Ministry's Response: The Head of the Budget Agency explained that an extension of time was granted by the Ministry and a Bond was submitted by the Contractor with an expiration date of 30 September 2022.

Equipment-Police

436. An amount of \$200M included the purchase of arms and ammunition, finger print, ballistic, photographic, handwriting, communication, narcotics, intelligence, traffic, crime scene and musical instruments and procurement of a thorough bred stallion and brood mare horses. The full amount was expended.

437. Included in the amount of \$200M is a contract for the procurement of communication equipment, Lots 1 & 2 in the sum of \$83.564M. Amounts totalling \$83.564M was paid on the 30 July 2021 and 12 January 2022 respectively. The contract was signed on the 28 June 2021 and it was observed according to the delivery schedule presented for audit, all items should be delivered ninety days after the signing of the contract. At the time of reporting, the supplier still had not deliver items to the value of \$14.075M as shown in the table below. However, the supplier requested an extension of time and provided a guarantee expiring on the 1 September 2023 for items valued \$14.075M.

Description	Quantity	Amount \$'000
Multi- purpose printers	10	6,750
Cisco WS-9200 L-24 Port	5	3,675
Self generate mobile light tower	1	3,650
Total		14,075

Ministry's Response: The Head of the Budget Agency explained that a further extension of time was granted to the supplier by the Ministry and an updated Guarantee was submitted up to the 1 September 2023. The Head of Budget Agency also explained that the outstanding items were due to material shortages faced by the manufacturer.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that suppliers comply with the terms and conditions of contracts. (2021/098)*

438. Further, a physical verification of the assets received was undertaken to determine the receipt, marking, and location of the items revealed that assets were not marked to readily be identified as property of the Ministry. The table below provides a list of the outstanding items.

Ministry's Response: The Head of the Budget Agency explained that efforts are ongoing to have the items marked.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure compliance with the Stores Regulations. (2021/099)*

Tools and Equipment-Fire

439. An amount of \$20M was allocated for the purchases of tools and equipment for the Guyana Fire service. A supplementary provision in the sum of \$100.700M to facilitate payments for the installation of fire hydrants in housing schemes increased the total funds available to \$120.700M. Amounts totalling \$118.408M were expended to purchase the following:

Details	Amount \$'000
Purchase of 148 fire hydrants	100,700
Purchase of duraline fire hose fitted with coupling	10,312
Purchase of axe	2,489
Purchase of tools and equipment	1,353
Purchase of four portable generators	1,314
Purchase of cut off machine saws	865
Purchase of security cameras	754
Purchase of water filtration system with pump	621
Total	118,408

440. A contract for £5,400 equivalent to G\$1.620M for the procurement of three new firefighting ladders, was awarded to an overseas supplier. Approval was granted by NPTAB on 31 December 2021 through the sole-source method of procurement and the agreement was signed on the same day. The full contract sum of \$1.620M was paid on 10 February 2022. It should be noted that Section Six of the contract states that *“the supplier shall supply all goods within a 9-10 months period. Failure to comply will result in non-payment for goods not supplied or non-payment for goods supplied that are of substandard quality.”*

441. A physical verification exercise carried out in June 2022 revealed that a ladder valued at \$540,000 was not delivered. This is a breach of the terms and conditions of the contract.

Ministry’s Response: The Head of the Budget Agency explained that the Ministry has since taken steps to ensure that full payments are made upon delivery. Further, the ladder will be delivered in the latter part of September 2022.

Recommendation: *The Audit Office recommends that the Head of Budget Agency follow up with suppliers to have all outstanding items delivered to the Ministry. (2021/100)*

Prior Year Matters

442. The Ministry is still to recover the overpayment of salaries of \$104,201 and related deductions of \$95,256 for 2020. Similarly, net salaries and deductions of \$2.146M and \$1.521M, respectively, were still to be recovered for the years 2016 to 2019.

Ministry’s Response: The Head of the Budget Agency explain that efforts are ongoing to recover the overpayment of \$104,201 of net salaries and deductions totalling \$95,256 for the year 2020. Of the overpayments for the period 2016 to 2019, the Ministry was able to recover a further \$92,569 of the net salaries and \$96,677 of the deductions and efforts are ongoing to recover the remaining sums overpaid.

Recommendation: *The Audit Office recommends that the Head of Budget Agency continues its efforts to recover the overpayments. (2021/101)*

443. Overpayments on contracts totalling \$2.214M were still to be recovered for the two projects shown in the table below:

Year	Project	Amount \$'000
2012	Rehabilitation of Police Station, Kamarang	960
2010	Remedial works, Albion Police Station	1,054
Total		2,014

Ministry's Response: The Head of the Budget Agency explained that the Contractor for the Rehabilitation of Albion Police Station had refunded to the Ministry the sum of \$2.450M leaving a balance of \$1.054M. In 2018, the matter was addressed in court and the court ordered that the Contractor refund the sum owed. The Ministry has since written the Ministry of Legal Affairs for its intervention. The Contractor for the Rehabilitation of Kamarang Police Station had refunded to the Ministry the sum of \$40,000. In 2018, this matter has been addressed in the courts and an order was made for the Contractor to repay the sum of \$960,250. The Ministry has since written the Ministry of Legal Affairs for its intervention.

Recommendations: *The Audit Office recommends that the Head of Budget Agency follow up with the Ministry of Legal Affairs to bring closure to the matter. (2021/102)*

Special Investigation - 2015

444. The Audit Office in collaboration with the Guyana Police Force (GPF) investigated twenty-three transactions amounting to \$22.556M for the year 2015 at the Ministry. At the time of reporting, this matter was still engaging the attention of the Court.

Ministry's Response: The Head of the Budget Agency explained that the matter is currently engaging the attention of the Court.

Follow-Up on the Implementation of Prior Year Audit Recommendations

445. The table below shows the prior year matters as contained in the Auditor General’s 2020 Report and action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 16 recommendations; 2 were partially implemented and 14 were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/259	Overpayment of salaries and deductions		√	
2020/260	Breach of Stores Regulations – Segregation of duties	√		
2020/261	Breach of Stores Regulations – Historical Records	√		
2020/262	Breach of Stores Regulations – unrepresented Log books	√		
2020/263	Breach of Stores Regulations – unrepresented Log books	√		
2020/264	Breach of Stores Regulations – non-maintenance of bin cards	√		
2020/265	Breach of FMA-refund of unexpended balance	√		
2020/266	Breach of circularised instructions - Cheque Orders	√		
2020/267	Unrepresented Payment Vouchers	√		
2020/268	Monitoring payments on contracts	√		
2020/269	Vehicle not registered	√		
2020/270	Vehicle not registered	√		
2020/271	Non-delivery of assets (Police Force)	√		
2020/272	Assets not marked (Prison Service)	√		
2020/273	Non-delivery of assets (Prison Service)	√		
2020/274	Overpayment on construction works		√	

Programme 2 - Guyana Police Force

Current Year

Current Expenditure

Employment Costs

Overpayments

446. For the year under review, 180 officers severed employment with the Guyana Police Force for various reasons. An examination of a sample of personal files and other related records revealed thirteen instances where officers were overpaid net salaries totalling \$2.032M. In addition, the related deductions of \$162,623, \$160,496, and \$723,593 were also overpaid to the GRA, NIS, and other deduction agencies, respectively. Similarly, for years 2017 to 2020, the Force is still to recover outstanding amounts totalling \$10.113M which were overpaid to employees and deduction agencies, as shown in the table below. These overpayments were a result of pay change directives not being forwarded in a timely manner to the Central Accounting Unit of the Force.

Year	Net Salaries \$'000	Deductions \$'000	Total \$'000
2020	936	340	1,276
2019	1,243	524	1,767
2018	5,026	1,822	6,848
2017	176	46	222
Total			10,113

Police Force's Response: The Force explained that for the year 2021, letters were prepared and sent to the twelve former staff members notifying them of the overpayment. Further letters were sent to GRA and NIS in an effort to recover overpayments. A letter was also sent to the Manager of the Police Credit Union in an effort to ascertain whether the 12 former members have any savings that can be used to settle the overpayment.

Recommendations: *The Audit Office recommends that the Force continue its efforts to recover salaries overpaid and regularly review and strengthen internal controls in this area. (2021/103)*

Prior Year Matters

447. An alleged fraud of \$12.565M was committed at the Finance Office of the GPF. The act involved apparent collusion between officers processing twenty-one payments for the O/C F Division in the IFMIS system, without evidence of the payment vouchers.

Police Force's Response: The Force explained that the matter was dismissed in the courts in 2021 but was appealed by the Director of Public Prosecutions.

448. Transactions totalling \$19.904M for expenditure incurred in 2020 were recommended for further investigation by the Head of Budget Agency.

Police Force's Response: The Force explained these matters are being investigated by SOCU.

449. In 2020, the Force prepared two identical payments of \$17.081M to purchase fuel. One payment was to GUYOIL and the other to O/C F Division. This matter is engaging the attention of the court.

Police Force's Response: The Force explained that this matter is still before the court.

Follow-Up on the Implementation of Prior Year Audit Recommendations

450. The table below summarises the prior year matters as contained in the Auditor General's 2020 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 17 recommendations; 4 were not implemented; 3 were partially implemented and 10 were fully implemented.

Rec. No.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/275	Overpayment of salaries and deductions		√	
2020/276	Maintenance of vehicles		√	
2020/277	Maintenance of vehicles			√
2020/278	Breach of the Stores Regulation and MOF Circular	√		
2020/279	Breach of Stores Regulations Maintenance of Stores Records	√		
2020/280	Breach of Procurement Act.	√		
2020/281	Breach of Procurement Act.	√		
2020/282	Breach of FMA Act.	√		
2020/283	Registers not maintained to monitor utility charges		√	
2020/284	Breach of Procurement Act			√
2020/285	Breach of Procurement Act			√
2020/286	Breach of Procurement Act.	√		
2020/287	Weak internal controls	√		
2020/288	Breach of Stores Regulations Maintenance of Stores Records	√		
2020/289	Breach of FMA Act.	√		
2020/290	Breach of Procurement Act.	√		
2020/291	Misappropriation of public money Breach of FMA Act.			√

AGENCY 53
GUYANA DEFENCE FORCE

Current Year Matters

Current Expenditure

Fuel and Lubricants

451. Amounts totalling \$600M were allotted for the procurement of Fuel and Lubricants. During the year, amounts totalling \$59.222M were transferred from this Line Item. Thus, reducing total funds available to \$540.778M. As at 31 December 2021, the sum of \$540.775M was expended through the processing of 130 transactions as summarised in the table below:

Supplier	Nº. of Transactions	Amount \$'000
Guyana Oil Company Limited	57	373,466
Warrants Issued	33	54,788
Massy Gas Products	9	44,851
Rubis Gas Inc.	7	39,799
Stephen Edwards	9	22,812
Air Services Limited	1	3,757
BAC Holdings Inc.	1	923
Caribbean Aviation Maintenance	3	321
Reimbursement of Imprest	8	70
Refund	2	(12)
Total	130	540,775

Gasolene and Diesel

452. The Force purchased fuel in bulk and retail quantities. As it related to bulk purchases, the Force makes prepayments to GUYOIL based on estimated consumption. Whenever the need for fuel arises, the Force would make a request to GUYOIL for fuel to be delivered to its outlying locations. These locations are Base Camp Ayanganna, Base Camp Stephenson, and Coast Guard Headquarters at Ruimveldt. The drivers of the tankers delivering the fuel would sign the respective invoices as having uplifted the fuel from GUYOIL, and upon delivery at any of the Force's locations, the rank receiving the fuel would sign the respective invoices as receiving the fuel for the Force.

453. The Guyana Defence Force, Base Camp Seweyo has a storage tank for Diesel with a capacity of 2,250 litres. An examination of the Fuel Ledger and a fuel count conducted 8 June 2022, revealed that the Ledger reflected a balance of 1,460.5 litres of Diesel. However, it was difficult to conduct a measurement of fuel from the storage tank, since this Base was not equipped with a dipstick or any other means to obtain a reading of the fuel stored.

Defence Force's Response: The Head of Budget Agency indicated that the Force acknowledges this deficiency. The Force is currently in the process of procuring a Dipstick for Base Camp Seweyo.

Recommendation: *The Audit Office recommends that the Administration of the Defence Force purchase a Dipstick so as to be equipped in measuring and monitoring the fuel on hand at any given time. (2021/104)*

Other Matters

Cheque Orders

454. The Ministry of Finance (MoF) Circular №. 2/2019 dated 29 January 2019, amended the clearance of Cheque Orders to thirty days of their issuance through the submission of bills/receipts and other documents in support of the payments made. Examination of the Cheque Order register maintained by the Sub-Treasury Department revealed that for a random sample of sixty payments totalling \$232.299M made during 2021, the Force took an average of fifty-six days to clear the Cheque Orders.

Defence Force's Response: The Head of Budget Agency stated that the Force acknowledges the finding. However, the Force has been working to have all cheque orders cleared within the time stipulated by Ministry of Finance (MoF) Circular №. 2/2019.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that (i) the Force comply fully with Circular №.02/2019 dated 29 January 2019 (2021/105)*

455. Further, with respect to Cheque Order payments made during 2021, 183 Cheque Orders valuing \$1.363 billion remained outstanding as at the time of reporting. Included in this sum are seven payments totalling \$605.057M made as deposit for a Defiant Patrol Vessel valuing \$2.420 billion. It should be noted that at the time of reporting, this vessel was not delivered. Similarly, twenty-one totalling \$70.493M and twenty-eight totalling \$160.516M remained outstanding for the years 2019 and 2020 respectively. As a result, it could not be ascertained whether the Force received full value for all sums expended.

Defence Force's Response: The Head of Budget Agency stated that, 183 Cheque Orders along with twenty-one and twenty-eight remained outstanding for the years 2019 and 2020 respectively and will be cleared soonest.

Recommendation: *The Audit Office once again recommends that the Administration of the Defence Force (i) implement stricter measures to ensure cheque orders are cleared within the stipulated time-frame; and (ii) take action to clear the outstanding Cheque Orders, and submit same for audit. (2021/106)*

Cheques on Hand

456. The Force breached the provisions of Section 43 of the Fiscal Management and Accountability (FMA) Act 2003, when it failed at the end of the year to refund 598 cheques for amounts totalling \$1.886 billion for the year 2021. As a result, the Appropriation Accounts were overstated by this amount. At the time of reporting, thirty-four cheques totalling \$304.522M were still on hand.

Defence Force's Response: The Head of Budget Agency stated that the Force concur with the audit findings and every effort is being made to have these updated and paid out to suppliers.

Recommendation: *The Audit Office recommends that the Administration of the Defence Force institute measures to ensure full repayment to the Consolidated Fund of all amounts remaining unpaid at the end of each fiscal year in compliance with the FMA Act 2003. (2021/107)*

Missing Vouchers

457. The Force was in breach of Section 30 of the Audit Act 2004 in that during the period under review, a sample of 346 Payment Vouchers totalling \$2.023 billion relating to Current Expenditure were requested for audit examination. However, at the time of reporting, seventy-two vouchers totalling \$967.873M or 21% were not presented for audit. In addition, for Capital Expenditure of the 268 Payment Vouchers requested totalling \$1.613 billion, sixty-eight Payment Vouchers valuing \$917.879M or 25% were not presented. Similarly, ninety Payment Vouchers totalling \$333.036M and seventeen totalling \$69.447M were still not presented for audit pertaining to 2020 and 2019 respectively. As a result, a determination could not be made as to the propriety of the payments or whether value was received for the moneys spent.

Defence Force's Response: The Head of Budget Agency stated that the Force's Payment Vouchers remain in the custody of the Ministry of Finance Sub Treasury Dept. on completion of transactions. As such, it remains unclear why Sub Treasury was unable to submit these vouchers to the External Auditors for verification.

Recommendation: *The Audit Office once again recommends that the Administration of the Defence Force collaborate with the Accountant's General Department to locate and submit all payment vouchers for audit. (2021/108)*

Capital Expenditure

Furniture & Equipment

458. Amounts totalling \$75M were budgeted for Furniture and Equipment. During the year, there was an approved Supplementary Allotment of \$105.216M giving a revised allotment of \$180.216M. As at 31 December, 2021 the sum of \$180.165M was expended.

459. A physical verification of Furniture & Equipment conducted during June 2022 revealed 488 instances where assets totalling \$37.602M could not have been physically verified since the items were not present at the locations provided by the force.

Defence Force's Response: The Head of Budget Agency stated that the Force acknowledges the findings and efforts are being made to identify the locations of these assets.

Recommendation: *Audit Office recommends that the Administration of the Defence Force locate the assets and submit the relevant information soonest, so that the assets can be physically verified. (2021/109)*

Prior Year Matter

Current Expenditure

Fuel & Lubricants

460. Amounts totaling \$751.660M and \$507.988M were expended for Fuel and Lubricants for the years 2019 and 2020 respectively. An analysis of payment vouchers and supporting documents revealed that a vehicle with registration №. GHH 7538 uplifted fuel valuing \$249.022M for both years. Audit enquires revealed that the said vehicle was neither owned by the Guyana Defence Force nor GUYOIL. In addition, there was no contractual agreement for this vehicle to uplift fuel on behalf of the Force.

461. A Special report was issued pertaining to Fuel & Lubricants. Three persons were charged and are presently before the Magistrate's Court to answer charges.

Defence Force's Response: The Head of Budget Agency stated that the matters highlighted are the subject of an investigation by the Guyana Police Force. Two persons are currently before the Magistrate's Court to answer charges relating to these matters. However, the Force has since implemented a series of stringent measures to monitor all transactions related to the purchase and issue of bulk fuel for the GDF.

Recommendation: *The Audit Office recommends that the Administration of the Defence Force ensure all systems implemented are monitored and prompt action taken to correct deficiencies. (2021/110)*

Capital Expenditure

462. The Force was still to recover the sum of \$25.529M overpaid on a contract for the extension of offices at the Civil Defence Commission Headquarters. The contract was awarded in 2019 for a sum of \$69.684M, of which amounts totalling \$61.458M were paid. The Civil Defence Commission sent a correspondence to the Force dated 9 March 2021, recommended that the Guyana Defence Force terminate the contract; since, several attempts by the Commission to negotiate with the Contractor to recommence work on the project, proved futile. The Commission also stated that the recommendation to terminate the contract was made after technical and legal consultations were sought.

Defence Force's Response: The Head of Budget Agency stated that the overpayment is yet to be recovered by the CDC. It should be stated that the project had an independent consultant to monitor and supervise works done. There may have been some form of collusion between the consultant and the Contractor which contributed to this overpayment. A certificate was issued by the consultant before all payments were made. The CDC finances are no longer facilitated through the GDF but now fall under OPM. Relevant documents were submitted to OPM to aid the investigation and recovery of the overpayment.

463. The Force was still to recover sums totalling \$13.189M on the following three contracts:

No.	Description	Amount Paid \$'000
1	Construction of timber wharf, approaching and floating raff – Coastal Battalion, New Amsterdam	9,331
2	Water storage facility – Air Station London, Timehri	2,187
3	Kitchen mess hall building – Air Corps, Timehri	1,671
Total		13,189

Defence Force's Response: The Head of Budget Agency stated that overpayments for the construction of a timber wharf at New Amsterdam, water storage facility, and kitchen Mess Hall building at Air Station London, Timehri are yet to be recovered. These matters are engaging the attention of the Force's Legal Department and the Attorney General's Chamber.

Recommendation: *The Audit Office once again recommends that the Administration of the Defence Force continue its efforts in pursuing recoveries of the overpayments on the projects reported above. (2021/111)*

464. The Force acquired a Sky-van with registration number 8R-GWJ at a cost of US\$1.180M from its 2018 Capital allocations and expended the sum of \$17.442M on the overhauling of the engine for an islander bearing registration number 8R-GKR in 2019. Examination of the Force's records revealed that the Sky-van 8R-GWJ last flew on 21 July 2019 and it was reported that parts from the aircraft were used to maintain another Sky-van bearing registration number 8R- GBW. In addition, the islander 8R-GKR has not flown since its arrival to Guyana in August 2018. According to the list of the Force's fleet of aircraft submitted for audit in September 2020, both the Sky van 8R-GWJ and the Islander 8R-GKR were deemed to be unserviceable.

Defence Force's Response: The Head of Budget Agency stated that aircraft 8R-GWJ left engine had 45 hours until a Hot Section Inspection was due. This involved removing the left engine and shipping it to an overhaul/repair facility in the USA for inspection since this capability is not available locally. In addition, inspections of aircraft 8R-GKR revealed significant structural defects which had to be rectified prior to the aircraft becoming serviceable. Air Corps Maintenance Department is in the process of rectifying the defects. An aircraft will be deemed unserviceable providing any system on the aircraft is not functioning in accordance with its manufacturer's specifications or the Aircraft's Technical Manuals. The engines for Islander 8R-GKR were overhauled and are currently at Air Corps Bonded Stores. With an engine removed, the aircraft is unserviceable.

Recommendation: *The Audit Office recommends that the Administration of the Defence Force inform the Audit Office when the Skyvan 8R-GWJ and Islander 8R-GKR have been repaired, and submit the relevant documents for scrutiny. (2021/112)*

Follow-up on the Implementation of Prior Year Audit Recommendations

465. The table below summarises the prior year matters as contained in the Auditor's General 2020 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 21 recommendations; 4 were not implemented, 3 were partially implemented and 14 were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/296	Breach of Procurement Act	√		
2020/297	Irregularities – Receipt of fuel	√		
2020/298	Unaccounted aviation fuel	√		
2020/299	Breach of Section 29 of Stores Regulations	√		
2020/300	Breach of Section 29 of Stores Regulations	√		
2020/301	High maintenance cost of vehicles			√
2020/302	Utility registers not properly maintained	√		
2020/303	Breach of Section 43 of FMA		√	
2020/304	Cheque Orders & Missing Vouchers		√	
2020/305	Refunds on Warrants credited incorrectly	√		
2020/306	Breach of Section 34 of FMA	√		
2020/307	Breach of Section 46 (2) of FMA	√		
2020/308	Breach of Section 48 of FMA	√		
2020/309	Shortfall in Capital Expenditure	√		
2020/310	Awarding contract before receiving approval	√		
2020/311	Requisite information be inserted on contracts	√		
2020/312	Breach of Section 31 (3) of FMA	√		
2020/313	Cheque Orders & Missing Vouchers			√
2020/314	Overpayment of salaries		√	
2020/315	Overpayment on contract			√
2020/316	Unserviceable aircraft			√

AGENCY 71
REGION 1 – BARIMA/WAINI

Current Year Matters

Current Expenditure

Office and Field Supplies

466. Amounts totalling \$1.186 billion were allocated under Office and Field Supplies. This allocation was revised through virements in the sum of \$25.583M increasing the total budgeted allotment to \$1.212 billion. As at 31 December 2021, the full sum was expended. Included in this amount is the sum of \$270M which was allotted for the procurement of Drugs and Medical Supplies under Health Services Programme - Line Item 6221. The Regional Administration expended \$50M using its own procurement procedures and issued two Inter-Departmental Warrants to the Ministry of Health (MoH) for the Ministry to procure Drugs and Medical Supplies on behalf of the Regional Administration.

467. The two Inter Departmental Warrants, Nos. 2 and 3 of 2021 were issued on 4 June and 10 November 2021 for \$200M and \$20M, respectively. Financial Returns were received from MoH indicating that the full amounts were expended. Audit examination of the cost listing of Drugs and Medical Supplies received by the Regional Administration from Materials Management Unit (MMU) revealed that the items supplied to the Region, as stated on the cost listing summary, totalled \$340.850M, which was \$120.850M in excess of the amount warranted to MoH.

Region's Response: The Head of Budget Agency indicated that the excess drugs and medical supplies received were utilised by the Regional Administration.

468. The Regional Administration expended amounts totalling \$50M on the procurement of Drugs and Medical Supplies from local suppliers on 219 Payment Vouchers. An audit examination of the Payment Vouchers revealed that the Regional Administration breached the Procurement Act 27 (1) and (2), whereby no evidence of quotations was seen attached to 141 Payment Vouchers totalling \$37.228M and for forty-six Payment Vouchers totalling \$8.084M, only one quotation was seen attached.

Region's Response: The Head of Budget Agency indicated that this was an oversight and the Regional Administration has taken corrective action.

Recommendation: *The Audit Office recommends that the Regional Administration comply fully with the Procurement Act 2003 as it relates to procurement by way of quotations. (2021/113)*

Other Matters

469. Section 43 of the Fiscal Management and Accountability (FMA) Act 2003 states that at the end of each fiscal year, any unexpended balance of public moneys issued out of the Consolidated Fund shall be returned and surrendered to the Consolidated Fund. However, at the time of reporting, seventy-six cheques totalling \$180.075M were still on hand.

Region's Response: The Head of the Budget Agency explained that efforts are being made to pay over all cheques on hand and the Region will ensure full compliance with the FMA Act 2003.

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 fiscal year in compliance with the FMA Act 2003. (2021/114)*

470. Cheque Orders are required to be cleared within thirty days of their issue through the submission of bills/receipts and other documents in support of the payments made. However, the Region failed to fully adhere to this requirement. An examination of the Cheque Order Register revealed that Cheque Orders were cleared on an average of ninety-three days after they were issued.

471. In addition, thirty-four Cheque Orders totalling \$32.283M in respect of transactions for the year 2021 remained outstanding at the time of reporting. Similarly, 100 Cheque Orders totalling \$177.771M for the period 2015 to 2018 and 2020 remained outstanding. As a result, it could not be ascertained whether the Regional Administration received full value for all sums expended.

Year	№. of Cheque Orders	Amount \$'000
2015	18	13,355
2016	27	28,562
2017	23	84,242
2018	22	34,479
2020	10	17,133
Total	100	177,771

Region's Response: The Head of the Budget Agency indicated that the Regional Administration acknowledges the requirement for the clearing of Cheque Orders and will make every effort to adhere.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that these Cheque Orders are cleared within the stipulated time-frame in keeping with Circularised Instructions. (2021/115)*

Stores and Other Public Property

472. Despite repeated requests, an official Vehicle/Equipment Listing was not presented for Motor vehicles, Plant and Equipment owned and controlled by the Regional Administration.

473. In addition, twenty-three Log Books were presented for motor vehicles, plant and equipment. However, in the absence of the Official Vehicle Listing, it was difficult to ascertain if these vehicles were owned and or controlled by the Region.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has since implemented an Official Vehicle Listing.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that all pertinent records and more specifically, listing of all motor vehicles, plant and equipment owned and controlled by the Region is maintained and kept up to date. (2021/116)*

Regional Tender Board

Procurement Process

474. Fifty-six instances were noted, where the Engineer's Estimate was not always seen in the RPTAB Minutes. As such, it was unclear as to how the Administration determined that the Contractor's quoted prices were fair and reasonable at the time.

Region's Response: The Head of the Budget Agency indicated that all documents will be located and submitted for audit verification.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that the Engineer's Estimates are always referenced in the RPTAB Minutes, since, it is a guide to ascertain if the Contractor's prices are fair and reasonable. (2021/117)*

475. Thirteen instances were noted where the Special Conditions of the contracts for works of both capital and current expenditures, required the issuance of letters of commencement. However, the Commencement Orders were not provided for audit examination. As a result, we were unable to determine the commencement dates; and thus, the schedule of completion dates for the contracts.

Region's Response: The Head of the Budget Agency indicated that the Regional Administration accepted there might be an oversight for some of the contracts to insert a copy of the commencement order, but same will be submitted. Since the commencement date and finish date is referred to in the Special Conditions of Contract (GCC 5).

Recommendation: *The Audit Office recommends that the Regional Administration ensure full compliance with the Procurement Act 2003. (2021/118)*

Other Findings

476. The contract Registers maintained by the Regional Accounting Unit were not properly and accurately maintained. Since, payments could not be easily traced, information pertaining to dates of contracts were not entered, the amounts paid were listed as the contract Sum, contract payments were not updated in a timely manner and there was no evidence of supervisory checks.

Region's Response: The Head of the Budget Agency indicated that the Regional Administration acknowledges the finding and corrective action will be taken.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that all pertinent information is recorded in the Contract Register making the record more transparent and easier to peruse. (2021/119)*

Capital Expenditure

Buildings

477. The contract for the completion of Quarantine Centre at Santa Rosa was awarded in the sum of \$11.627M to the lowest evaluated of four bidders. As at 31 December 2021, the full sum of \$11.627M was paid. An examination of the Payment Voucher and other supporting documents revealed the following:

- a) the contract Agreement was signed on 15 December 2021 and the duration period of the contract as specified on *clause 5* of the Special Conditions of Contract (SCC) is eight weeks after signing of contract. However, despite the Regional Administration being aware that this project would have rolled over into 2021, they did not seek approval to roll over from the Ministry of Finance at the time of signing,
- b) this project was not budgeted for by the Regional Democratic Council - Region N^o. 1 for the year 2021. It was difficult to ascertain why this project was not included in the Region's Capital Budget, knowing the importance of having this facility completed and in operation.
- c) payment for the contract was done by two payments, first part payment and final payment, which amounted to the full contract Sum of \$11.627M. Both payments were processed on the same date 31 December 2021 and cheques drawn on 8 January 2022, which is also twenty-four days after the signing of the contract. This is a clear indication that the Regional Administration would have cut and hold cheques so as to avoid refunding same to the Consolidated Fund at the end of the financial year; and
- d) the defects liability period was not stated on the SCC. This breach can deprive the Region of a remedy should the contract not be satisfactorily executed.

Region’s Response: The Head of the Budget Agency indicated that the Regional Administration had started a building in 2020 and completed the same to house COVID-19 patients. This project was completed in 2020 with the Regional Administration owing the Contractor for the above-mentioned project. The Regional Administration after realising their 2021 budgeted projects sought approval to pay Contractors for works completed for the project.

Recommendation: *The Audit Office recommends that the Regional Administration comply fully with the FMA Act 2003. (2021/120)*

478. The contract for Construction of Health Post at Khan’s Hill, Mabaruma was awarded by the RPTAB in the sum of \$7.790M. As at 31 December 2021, the sum of \$7.634M was paid to the Contractor. However, no advertisement for the works was presented for audit examination. In addition, it was observed that only one bid was received and the contract was awarded to the bidder. Further, the Engineer’s Estimate, the date on which the contract was signed, and the defects liability period could not be determined from the documents presented. Physical verification of the completed works, measurements, and calculations revealed that the Contractor was overpaid the sum of \$100,000 as shown in the table below:

Item	Description	Qty Paid	Qty Found	Unit	Diff	Rate \$	Amount Overpaid \$'000
9.42	Supply, install and secure 63.5mm galvanised rails to ramp, stairs and veranda as directed by the Engineer	90	50	m	40	2,500	100
Total							100

Region’s Response: The Head of Budget Agency indicated that the Regional Administration will make efforts to recover the overpaid sum.

Recommendation: *The Audit Office recommends that the Regional Administration ensures the overpayment of \$100,000 is recovered and that adequate inspections and measurements of completed works are carried out before payments are made to Contractors. (2021/121)*

Purchases

479. The Regional Administration procured eleven Samsung 75-inch smart television sets totalling \$5.060M under program 713-Education Delivery. The purchases were facilitated through three Payment Vouchers, (P.V. Nos. 7100004549, 7100004550 & 7100004551) dated 16 November 2021, to the same Supplier. Audit perusal of the Payment Vouchers, RPTAB Minutes and Stores records revealed the following;

- a) item No. 2 of the RPTAB Minute No. 9/2021 dated 25 June 2021 indicated that quotations were received from two suppliers and approval was granted to the lowest bidder in the sum of \$5.040M for the supply of twelve television sets. Subsequently, RPTAB Minute No. 14/2021 dated 10 November 2021 stated that the supplier was no longer interested in supplying the television sets. Subsequently, the Chairman of the RPTAB sought concurrence from the Board to engage the next supplier. The Procurement Section was given a time frame to engage and report to the Board before the conclusion of the meeting. Audit checks revealed the following:
- a quotation was not seen for the lowest bidder,
 - a letter of award was not seen for the approval granted on RPTAB No. 9/2021,
 - no correspondence was presented for audit, from the Supplier indicating that they were no longer interested in supplying the items; and
 - documentary evidence was not provided for audit examination pertaining to the report from the Procurement Section. As a result, it was difficult to ascertain if approval was given to use the next supplier.
- b) the award of Contract Letter sent by the Regional Executive Officer to the Supplier was dated 10 November 2021. However, the quotation was dated 11 November 2021,
- c) the quotation attached to the Payment Vouchers was quoted for eleven televisions. However, it would appear that the Regional Administration split the payments so that they can use the Request for Quotations method of procurement,
- d) the three Requisitions to Purchase (RTP) were prepared on the same date,
- e) Goods Received Notes (GRN) stated that all the televisions were received on 22 November 2021 and:

No.	Contract	Date of RTP	Date of GRN	Contract Sum \$'000	Date of Award by Regional Tender Board
1	Supply of four (4) Samsung 75-inch smart Television	2021.11.11	2021.11.22	1,840	12 November 2021
2	Supply of four (4) Samsung 75-inch smart Television	2021.11.11	2021.11.22	1,840	12 November 2021
3	Supply of three (3) Samsung 75-inch smart Television	2021.11.11	2021.11.22	1,380	12 November 2021
Total				5,060	

Region’s Response: The Head of Budget Agency indicated that The Regional Administration acknowledges the audit query. A mistake was made with the date in the preparation of the award letter.

Recommendation: The Audit Office recommends that the Regional Administration fully adhere to the Procurement Act 2003. (2021/122)

480. At the time of reporting one reconditioned 4x4 Pick-Up Truck and one 4x4 Land Cruiser Ambulance valued at \$4.960M and \$11.814M respectively, were still not received by the Region.

Region’s Response: The Head of Budget Agency indicated that these vehicles will be delivered by the beginning of October.

Recommendation: The Audit Office recommends that the Regional Administration fully adhere to the Stores Regulation. (2021/123)

Prior Year Matters

Current Expenditure

481. The Regional Administration had still not recovered overpayments totalling \$11.051M for the years 2016, 2017, 2018 and 2019 as shown in the table below:

Year	Description	Amount Overpaid \$’000
2016	Repairs to Baramita Teacher’s Quarters	2,537
“	Repairs to Kariako Primary School	463
“	Repairs to St. Anslem’s Primary School	398
“	Repairs to Health Post, Baramita	253
“	Repairs to St. Anslem’s Teacher’s Quarters	273
“	Repairs to Lower Kaituma Primary School	281
“	Repairs to Kwebana Health Centre, Moruca	190
“	Repairs to fence at the Regional Guest House, Mabaruma	85
2017	Senior Welfare Officer Living Quarters, Moruca	281
“	Repairs to St. Mary’s Primary School	314
“	Repairs to Arakaka Teacher’s Quarters	450
“	Repairs to Hosororo Primary School	142
2018	Repairs to Port Kaituma Teacher’s Quarters	103
2019	Const. reinforced concrete bridge – Thomas Hill – Mob. Adv	2,167
“	Const. reinforced concrete bridge – Mora Moruca – Mob. Adv	3,114
Total		11,051

Region’s Response: The Head of Budget Agency indicated that efforts are still being made to recover the outstanding amounts.

Recommendation: The Audit Office recommends that the Regional Administration take steps to recover the overpayments and put proper systems in place to avoid recurrences. (2021/124)

482. The Regional Administration is still to recover overpayments totalling \$6.552M made on the following projects during the years 2015 to 2018.

Year	Line Item	Description	Amount Overpaid \$'000
2015	Public Works	Impoldering of 320 acres of farmland along the Aruka River	2,512
"	"	Construction of sanitary block at Port Kaituma Primary School	925
2016	Buildings	Construction of Admin Building, Mabaruma Regional Hospital	335
"	Public Works	Construction of DBST road from Kumaka Junction to Bridge No. 3	737
"	"	Construction of Tarmac at Port Kaituma Secondary School	1,642
2017	"	Construction of reinforced concrete bridge on the Hosororo Stretch	401
Total			6,552

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

Recommendation: The Audit Office recommends that the Regional Administration take steps to recover the overpayments and put proper systems in place to avoid recurrences. (2021/125)

Follow-up on the Implementation of Prior Year Audit Recommendations

483. The table below summarises the prior year matters as contained in the Auditor's General 2020 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 16 recommendations; 8 were fully implemented, 4 were partially implemented and 4 were not implemented.

Rec. No.	Categories of Finding	Recommendation		
		Fully Implemented	Partially Implemented	Not Implemented
2020/317	Circularised Instructions			√
2020/318	Overpayment to deduction Agencies	√		
2020/319	IDW Drugs and Medical Supplies			√
2020/320	Procurement of Drugs & Medical Supplies	√		
2020/321	Breaches of Stores Regulations	√		
2020/322	Circularised Instructions		√	
2020/323	Breaches of Procurement Act 2003	√		
2020/324	Breaches of Procurement Act 2003	√		
2020/325	Breaches of FMA Act 2003		√	
2020/326	Overpayment of Construction Works			√
2020/327	Overpayment of Construction Works			√
2020/328	Overpayment of Salaries	√		
2020/329	Breaches of Stores Regulations	√		
2020/330	Breaches of Stores Regulations	√		
2020/331	Overpayment of Construction Works		√	
2020/332	Overpayment of Construction Works		√	

AGENCY 72
REGION 2 – POMEROON/SUPERNAAM

Current Year Matters

Current Expenditure

Office and Field Supplies

484. The sum of \$390M was budgeted for the procurement of Drugs and Medical Supplies under Health Services Programme - Line Item 6221 for 2021. The Regional Administration expended the full amount and issued two (2) Inter-Departmental Warrants (IDW) for \$260M to the Ministry of Health (MoH) for the Ministry to procure Drugs and Medical Supplies on behalf of the Regional Administration.

485. With respect to the Inter-Departmental Warrants, IDW №. I & 3/2021 was issued on 18th May and 1st November, 2021 to the MoH for \$60M and \$200M respectively. At the time of reporting, Financial Returns were received indicating the full sum was expended. Additionally, the cost was not stated on the documentation that accompanied the deliveries, as a result, it could not be determined whether the full value was received for the sums warranted to the MoH. It should be noted that no reconciliation was done for the year under review.

Region's Response: The Head of Budget Agency indicated that The Regional Administration is in receipt of a detailed listing of supplies in the sum of \$248.052M for drugs supplied for the accounting year 2021 and not for the full amount that was warranted to Ministry of Health.

Recommendation: *The Audit Office recommends that the Regional Administration put systems in place to reconcile supplies received with the Drugs List submitted. (2021/126)*

Fuel and Lubricants

Log Books

486. An audit examination of 121 Log Books presented revealed that seventy-seven Log Books were not properly maintained. Although the Regional Administration had given the assurance that corrective action would have been taken to properly maintain Log Books, the situation still remained the same for the year 2021. In the absence of pertinent information as stated below (a and b), it could not be determined whether the journeys undertaken were properly authorised and that there were effective control over the use of the vehicles. This is an important record for the accountability of fuel and lubricants and also forms part of the basis for fuel reconciliation:

- a) odometer readings were not recorded indicating the distance of the journey covered; and
- b) fuel and lubricants received were not recorded.

Region's Response: The Head of Budget Agency indicated that some of the vehicles are over ten years old and the odometers are non-functional and cannot be replaced. However, the Regional Administration has purchased a Digital Gazetteer from Lands and Survey Department, which will be used to calculate the road mileages a vehicle traverse.

Recommendation: *The Audit Office recommends that the Head of Budget Agency comply fully with the Stores Regulations with respect to the maintenance of Log Books. (2021/127)*

Stores and Other Public Property

Unserviceable Items

487. The Regional Administration has failed to dispose of a number of unserviceable machinery/equipment/vehicles that are located at the Operation and Maintenance compound and a storage yard in Lima, even though the Ministry of Public Infrastructure prepared a valuation report for the items in 2017. In addition, there were a number of unserviceable items at Public Hospital Suddie, Oscar Joseph District Hospital and various schools that should also be disposed.

Region's Response: The Head of Budget Agency indicated that due to the existing valuation being completed in 2017, steps have been taken to have a current valuation done to conclude this matter.

Recommendation: *The Audit Office recommends that the Regional Administration put systems in place to ensure that the Stores Regulations are complied with at all times. (2021/128)*

Other Matters

Economic Fund/Economic Project

488. The Regional Administration operated three Special Projects with Account Nos. 958456852354, 958456852339 and 458451601268 held at Republic Bank Limited for economic affairs (Reserve Fund), Economic Project (State House) and West Bury. Audit checks revealed that amounts from these accounts were used as advances to facilitate activities within the Regional Administration. An examination of the cash book showed that there were 246 outstanding advances totalling \$18.475M, as shown in the table below:

Account	Period	Number of Outstanding Advances	Total \$'000
West Bury	1995-2018	13	1,314
Kayman Sankar	1995-2021	110	4,041
State House	1995-2021	10	367
Essequibo Night	1995-2021	35	8,057
Sale of Tender	1995-2018	11	578
Rental of Unifloat	1995-2016	2	104
Toll Fee	1995-2012	4	960
Sewage Truck	1995-2021	43	1,638
Water Users	1995-2012	1	271
Rental of Stage	1995-2018	3	53
Charity Marketing Centre	2013-2018	11	949
Mash	2015-2015	3	143
Total		246	18,475

Region's Response: The Head of Budget Agency indicated that the Regional Administration has ceased giving advance from all three accounts and is currently seeking advice from the Finance Secretary on the way forward on the management of these accounts.

Recommendation: *The Audit Office recommends that the Regional Administration put measures in place to ensure that advances are cleared promptly and Officers do not have more than one advance outstanding at a time. Further, the receipts of the Economic Project Fund should only be used for its intended purpose. (2021/129)*

Tender Board

489. As it relates to the awarding of contracts no Evaluation Report was submitted, as is required by the Procurement Act 2003. In the absence of the Evaluation Report, the reasons given for not awarding the contracts to the lowest responsive bidder could not be determined.

Region's Response: The Head of Budget agency indicated that steps will be taken to present these reports for audit examination.

Recommendation: *The Audit Office recommends that the Regional Administration comply fully with the requirements of the Procurement Act at all times for the awarding of contracts in a transparent manner. (2021/130)*

Prior Years Matters

Current Expenditure

490. The Regional Administration had still not recovered amounts totalling \$2.204M, that were overpaid on the following projects listed below for the years 2016 – 2018.

Year	Description	Amount Overpaid \$'000	Amount Refunded \$'000	Amount Outstanding \$'000
2016	Repairs to Teacher's Qtr. Good Hope Annex	114	0	114
2017	Repairs to Water Trestle Karawab Health Centre	381	0	381
2018	Landfilling at Anna Regina Secondary School	420	0	420
"	General repairs to Wakapoa Health Centre	110	0	110
"	General repairs to Hackney Health Post, Lower Pomeroun River	1,179	0	1,179
Total		2,204	0	2,204

Region's Response: The Head of Budget Agency indicated that the contractors were written to several times and no overpayment was recovered to date.

Recommendation: The Audit Office recommends that the Regional Administration pursue the matter with the Contractors vigorously to recover the overpaid sums. (2021/131)

Capital Expenditure

491. The Regional Administration had still not recovered amounts totalling \$1.182M, that were overpaid on the following projects for the year 2018.

Description	Amount Overpaid \$'000	Amount Refunded \$'000	Amount Outstanding \$'000
Construction of Nursery School Mainstay	524	250	274
Construction of timber revetment at Anna Regina West Embankment	794	400	394
Construction of timber revetment at Anna Regina East Embankment	796	400	396
Construction of timber revetment at Charity (Macbull)	293	175	118
Total	2,407	1,225	1,182

Region's Response: The Head of Budget Agency indicated that the Contractors had committed to refund all overpayment by 31 December, 2022.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that all overpayments are recovered from the Contractors. (2021/132)

Follow – up on the Implementation of Prior Year Audit Recommendations

492. The table below summarises the prior year matters as contained in the Auditor’s General 2020 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 22 recommendations; 14 were fully implemented and 8 were partially implemented.

Rec. No.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/333	Overpayment of Salaries	√		
2020/334	Circularised Instructions	√		
2020/335	IDW Drugs and Medical Supplies		√	
2020/336	IDW Drugs and Medical Supplies	√		
2020/337	Breaches of Stores Regulations		√	
2020/348	Breaches of Stores Regulation	√		
2020/349	Breaches of Stores Regulation	√		
2020/350	Breaches of Stores Regulations		√	
2020/351	Circularised Instructions	√		
2020/352	Economic Fund		√	
2020/353	Economic Fund	√		
2020/354	Economic Fund	√		
2020/355	Breaches of Stores Regulations	√		
2020/356	Breaches of Procurement Act		√	
2020/357	Breaches of Procurement and FMA Act	√		
2020/358	Breaches of Procurement Act	√		
2020/359	Breaches of Procurement Act	√		
2020/360	Breaches of Stores Regulations	√		
2020/361	Breaches of Procurement Act		√	
2020/362	Breaches of Procurement Act	√		
2020/363	Overpayment of Contracts		√	
2020/364	Overpayment of Contracts		√	

AGENCY 73
REGION 3 – ESSEQUIBO ISLANDS/WEST DEMERARA

Current Year Matters

Current Expenditure

Employment Costs

493. An audit examination of forty-two leavers for 2021, revealed that ten persons were overpaid net salaries totalling \$843,117; whilst the related deductions totalling \$197,817 were also overpaid to the various deduction agencies. Similar situations occurred where net salaries totalling \$2.304M were overpaid to employees and the related deductions totalling \$206,313 were also overpaid to the various agencies. Shown in the table below is the status of outstanding net salaries and deductions for the years 2015-2016 and 2018-2020.

Year	Net Salaries Overpaid \$'000	Salaries Recovered \$'000	Salaries Outstanding \$'000	Overpaid Deductions Outstanding \$'000
2015	666	520	146	16
2016	95	0	95	10
2018	303	0	303	11
2019	904	0	904	129
2020	335	0	335	40
Total	2,303	520	1,783	206

Region's Response: The Head of Budget Agency indicated that letters were prepared and dispatched to the persons and the various deduction agencies. This is an ongoing exercise and follow up will be done to recover these overpayments.

Recommendation: *The Audit Office recommends that the Regional Administration follow-up this matter with the view of recovering the overpayments and ensure that pay change directives are communicated in a timely manner to the Regional Accounting Unit. (2021/133)*

Office and Field Supplies

Drugs and Medical Supplies

494. The sum of \$900M was budgeted for the procurement of Drugs and Medical Supplies under Health Services Programme - Line Item 6221. Virement in the sum of \$6M was approved revising the allocation to \$906M. As at 31 December 2021, the Appropriation Accounts showed amounts totalling \$905.997M were expended.

495. Two Inter-Departmental Warrants Nos 2/2021 and 3/2021 in the sums \$100M and \$710M respectively, totalling \$810M were issued to the Ministry of Health. The warrants were issued to procure Drugs and Medical Supplies for Program 5 - Health Services on behalf of the Region, whilst the sum of \$95.997M was expended by the Regional Administration to procure drugs and medical supplies.

496. With respect to the Inter-Departmental Warrants, Financial Returns were not received from the MoH in respect of warrant Nos 2/2021 and 3/2021, as shown in the table below:

IDW's sent to MoH		
No.	Date	Amount Warranted \$'000
2/2021	31/05/2021	100,000
3/2021	11/06/2021	710,000
Total		810,000

497. The Regional Administration received Drugs and Medical Supplies. It should be noted that the cost of the items was not stated on the documentation that accompanied the deliveries. However, the lists of Drugs and Medical Supplies that accompanied the Warrants were submitted for audit examination.

498. In addition, the Regional Administration received a Drugs Dispatch Report from the Materials Management Unit (MMU) for the period January to December 2021. However, only the value of \$389.152M was submitted of the amount of \$810M warranted. As a result, it could not be determined whether the full value was received for sums warranted to the MoH.

499. Amounts totalling \$95.997M for Program 5 - Health Services were expended by the Region to procure Drugs and Medical Supplies. The following observations were made:

- (a) An inspection was conducted in June 2022 on oxygen cylinders belonging to the West Demerara Regional Hospital. The count revealed that there were 126 oxygen cylinders out of a total of 140 oxygen cylinders as at June 2021. Resulting in fourteen oxygen cylinders totalling \$770,000 were unaccounted for. In addition, it was observed that a new Bin Card was used in July 2021; however, the previous Bin Card was not presented for audit examination.
- (b) At the time of reporting, the Regional Administration presented loss reports of stolen oxygen cylinders which occurred on the 7 February 2022 at the West Demerara Regional Hospital. A police investigation is currently ongoing on this matter.
- (c) An inventory with the locations of oxygen cylinder was not presented for audit inspection. Hence, a comparison could not be done to determine the accuracy of the amount seen.

(d) An examination of expired drugs in June 2022 at the Regional Drugs Bond and Vergenoegen, Good Intent, La Grange and Belle West Health Centres revealed that there were 140 expired items on hand to be disposed. The value of the expired items could not be determined, since the cost of the items were not presented.

Region's Response: The Head of Budget Agency indicated that the Materials Management Unit continues to issue Drugs and Medical Supplies without costs attached. The matter of the stolen Oxygen Bottles was handed over to the Police for their action. The Police would have advised that the file is at the DPP and they are awaiting the return so that charges can be pressed and a court date can be given.

Recommendation: *The Audit Office recommends that the Regional Administration put systems in place to: (i) reconcile supplies received from the MMU for the various health facilities with the drugs list submitted to the Ministry; and (ii) obtain the cost of the drugs and medical supplies received from the MoH in order to reconcile the value of the drugs and medical supplies received with that of the sum warranted to MoH. (2021/134)*

Fuel and Lubricants

500. The sum of \$46.299M was budgeted for the purchase of Fuel and Lubricant for the year 2021. Virement in the sum of \$1.203M was approved, giving a revised allocation of \$47.502M. According to the Appropriation Statements, the Regional Administration expended the sum of \$47.420M as at 31 December 2021. However, an examination of the confirmation statement from the Guyana Oil Company (GUYOIL) as at 31 December 2021, revealed a prepaid balance of \$7.038M. However, a fuel reconciliation was not done to verify the balance.

501. In addition, it was observed that the Fuel Register was not properly written up and updated. The register showed a balance of \$22.506M, while the Appropriation Statement stated \$47.420M, a difference of \$24.914M.

502. At the time of reporting, the Sub-Treasury had two un-cleared Cheque Orders totalling \$5.277M for GUYOIL. See details in the table below.

Cheque Order	Amount \$'000
7300005588	3,578
7300006825	1,699
Total	5,277

Region's Response: The Head of Budget Agency indicated that the statements will be collected and the reconciliation will be done. Also, systems will be put in place to address same in ensuring all payments and delivery is documented in the fuel register.

Recommendation: *The Audit Office recommends that the Regional Administration comply fully with the FMA Act. (2021/135)*

Utilities

503. The Regional Administration spent amounts totalling \$158.802M on Utility Charges for the period under review. An audit examination conducted on the Water Charges Register showed a difference of \$33.607M when reconciled to the actual expenditures, indicating that all payments were not recorded in the register.

Region's Response: Systems will be put in place to address same in ensuring all payments are documented and taken into account in the Water Charges Register.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that the Water Charges Register is properly updated. (2021/136)*

Stores and other Public Property

504. The Stores Regulations requires Log Books and Historical Records be maintained for all vehicles, plant, machinery and equipment. The Regional Administration owns and controls sixty-two serviceable vehicles, machinery, equipment for which Log Books and Historical Records are required to be maintained. However, Log Books were not presented for seventeen whilst Historical Records were not presented for twenty-one serviceable vehicles, machinery and equipment.

Region's Response: The Head of Budget Agency indicated that the remaining Log Books and Historical Records will be presented for audit verification.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that Log Books and Historical Records are maintained for all vehicle and equipment and are properly written up in accordance with the Stores Regulations at all times. (2021/137)*

West Demerara Regional Hospital

505. Checks at the West Demerara Regional Hospital compound revealed numerous piles of unserviceable furniture and medical equipment, seen in photos below. The Regional Administration should list all items for disposal and seek approval from the Finance Secretary, Ministry of Finance for disposal of the items.



Photos of unserviceable items at the West Demerara Regional Hospital

Region's Response: The Head of Budget Agency indicated that a list will be done and sent to the Finance Secretary for write off and disposal.

Recommendation: *The Audit Office recommends that the Regional Administration seek approval from the Finance Secretary to have all unserviceable items removed from the health facility. (2021/138)*

Other Matters

506. According to Circular No. 02/2019 dated 29 January 2019, Cheque Orders are required to be cleared within thirty days of their issue through the submission of bills/receipts and other supporting documents. However, an examination of the Cheque Order Register revealed that there were sixteen Cheque Orders totalling \$35.229M in respect of transactions for the year 2021 that remained outstanding at the time of audit. As such, it could not be determined whether the Region received the intended benefits of these transactions.

Region's Response: The Head of Budget Agency indicated that all Cheque Orders will be cleared by October 2022.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that (i) the Region comply fully with Circular No.02/2019 dated 29 January 2019; and (ii) the outstanding Cheque Orders are submitted for audit examination. (2021/139)

507. Circularised Instructions state that for the occupation of Government Quarters, Public Servants are required to pay rent of 10% and 12% of their salary for unfurnished and furnished accommodation respectively, except where entitlement to rent free Government Quarters had been previously approved, as a condition of service. The Regional Administration failed to provide the relevant records to determine whether the occupants of twenty-two of the fifty-eight occupied buildings were entitled to rent free quarters or the reason for their non-payment of rent.

Region's Response: The Head of Budget Agency indicated that a file with all documents in relation to occupancy of Government Quarters is available along with an updated inventory of Government Quarters.

Recommendation: The Audit Office recommends that the Regional Administration take steps to ensure that: (i) only Officers entitled to Government Quarters are accommodated there; and (ii) all outstanding amounts for rent are collected and deposited into the Consolidated Fund. (2021/140)

Regional Tender Board

508. As it relates to the awarding of contracts no Evaluation Report was submitted, as is required by the Procurement Act 2003. In the absence of the Evaluation Report, the reasons given for not awarding the contracts to the lowest responsive bidder could not be determined

Capital Expenditure

Capital Purchases

509. Three items totalling \$75.255M were not received at the time of audit. However, Mobilisation/Performance Bonds were presented in relation to the transactions. It should be noted that the Mobilisation/Performance Bonds were expired at the time of reporting. See table below for details;

Particulars	Quantity	Amount \$'000
New fixed digital X-ray machine	1	39,477
Ultrasound machine	2	25,042
Minibus ambulance Toyota Hiace	1	10,736
Total		75,255

Region's Response: The Head of Budget Agency indicated that follow up will be done to ensure delivery of the Capital items.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that the items are delivered, and there is full compliance with the Stores Regulations at all times. (2021/141)*

Prior Year Matters

Office and Field Supplies

510. The Regional Administration was still unable to resolve the issue of \$4.151M worth of drugs and medical supplies that were purchased in the year 2017 and could not trace the items to the Goods Received Book or the Bin Cards. As a result, it could not be determined whether the Regional Administration received the items.

Region's Response: The Head of Budget Agency indicated that this matter remained the same.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that there is full compliance with the Stores Regulations at all times. (2021/142)*

511. Nine Payment Vouchers totalling \$10.470M for the purchase of Drugs and Medical Supplies in the year 2017 were still not located and presented for audit verification. As a result, it could not be determined whether value was received for the sums expended.

Region's Response: The Head of Budget Agency indicated that this matter remained the same.

Recommendation: *The Audit Office once again recommends that the Regional Administration make an effort to locate and present the Payment Vouchers for audit examination. (2021/143)*

Follow-up on the Implementation of Prior Year Audit Recommendations

512. The table below summarises the prior year matters as contained in the Auditor's General 2020 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 23 recommendations; 13 were fully implemented, 4 were partially implemented and 6 was not implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/365	Overpayment of Salaries		√	
2020/366	Breaches of Circularised Instructions		√	
2020/367	Breaches of Circularised Instructions	√		
2020/368	IDW Drugs and Medical Supplies			√
2020/369	Breaches of FMA Act 2003			√
2020/370	Breaches of Procurement Act 2003	√		
2020/371	Breaches of Procurement Act 2003	√		
2020/372	Breaches of Stores Regulations	√		
2020/373	Breaches of FMA Act 2003		√	
2020/374	Breaches of Stores Regulations	√		
2020/375	Breaches of Stores Regulations			√
2020/376	Breaches of Stores Regulations	√		
2020/377	Breaches of Circularised Instructions		√	
2020/378	Breaches of Circularised Instructions			√
2020/379	Breaches of FMA Act 2003	√		
2020/380	Breaches of FMA Act 2003	√		
2020/381	Breaches of Circularised Instructions	√		
2020/382	Breaches of FMA Act 2003	√		
2020/383	Breaches of Circularised Instructions	√		
2020/384	Breaches of Procurement Act 2003	√		
2020/385	Breaches of Stores Regulations	√		
2020/386	Breaches of Stores Regulations			√
2020/387	Breaches of FMA Act 2003			√

AGENCY 74
REGION 4 - DEMERARA/MAHAICA

Current Year Matters

Current Expenditure

Employment Costs

513. During the year 2021 audit examination revealed eight instances where employees were overpaid salaries totalling \$1.806M inclusive of the related deductions totalling \$338,253 that were overpaid to various deduction agencies. Amounts totalling \$1.200M were recovered from the overpaid salaries leaving an outstanding balance of \$606,000. Similarly, amounts totalling \$3.486M remained outstanding as overpaid net salaries to employees with respect to 2015 to 2017 and 2019 to 2020. Also, the related deductions totalling \$603,000 that were paid to the various agencies were also not recovered, as shown in the table below:

Year	Net Salary Overpaid \$'000	Net Salary Recovered \$'000	Net Salary Outstanding \$'000	Deductions Outstanding \$'000
2015	817	426	391	26
2016	684	118	566	48
2017	427	0	427	44
2019	1,141	22	1,119	223
2020	983	0	983	262
Total	4,052	566	3,486	603

Region's Response: The Head of Budget Agency indicated that the persons overpaid during 2021 and prior years have been written to for the refunds to be made. The responsible officers were reminded to ensure the timely submission of information to effect pay changes, which will avoid overpayments being made.

Recommendation: The Audit Office recommends that the Regional Administration follow-up this matter with the view of recovering the overpayments and ensure that pay change directives are communicated in a timely manner to the Regional Accounting Unit. (2021/144)

Office and Field Supplies

Drugs & Medical Supplies

514. The sum of \$945M was budgeted for the procurement of Drugs and Medical Supplies under Health Services Programme – Line Item 6221. As at 31 December 2021, amounts totalling \$944.999M were expended. The Regional Administration expended \$24.499M and issued two Inter-Departmental Warrants (IDWs) totalling \$920.500M to the Ministry of Health (MoH) for the Ministry to procure drugs and medical supplies on behalf of the Regional Administration.

515. With respect to the IDWs, Financial Returns were received from the MoH indicating that amounts totalling \$884.259M were expended. The table below gives details of the IDWs:

IDWs to MoH			Financial Return
No.	Date	Amount Warranted \$'000	Amount Expended \$'000
1/2021	2021/06/30	850,500	814,259
2/2021	2021/09/30	70,000	70,000
Total		920,500	884,259

516. In addition, the Regional Administration continued to receive Drugs and Medical Supplies without the cost of the items being stated on the documentation that accompanied the deliveries.

517. Further, the Regional Administration received Drugs Dispatch Reports from the Materials Management Unit (MMU) for the period January to December 2021. However, reports were only submitted for a total value of \$338.626M. As a result, it could not be determined whether full value was received for the sum warranted to the MoH.

Region's Response: The Head of Budget Agency indicated the Regional Administration received the value of \$338.626M as mentioned in the report. The Region is following up with the MoH on the outstanding Drugs and Medical Supplies.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that: (i) the list of Drugs and Medical Supplies attached to the warrant sent to MoH is submitted for audit inspection; and (ii) it is reconciled with the items received from the MMU with respect to quantity and cost. (2021/145)*

Expired Drugs

518. An examination of the Expired Drug Registers and related records presented by the various Health Facilities and the Regional Health Office revealed that there were approximately 273 items of expired drugs with an estimated value of \$5.905M.

Region's Response: The Head of Budget Agency indicated that a letter was written to the Food and Drugs Administration starting the process for the disposal of the expired drugs.

Recommendation: *The Audit Office recommends that the Head of Budget Agency: (i) undertake a survey to determine the realistic needs of pharmaceuticals and other medical supplies at these Institutions and ensure the proper storage of drugs and medical supplies in order to reduce losses through expiration of improper storage; and (ii) dispose of all expired drugs in accordance with the Food and Drug Regulations. (2021/146)*

Other Matters

Government Quarters

519. Circularised Instructions state that for the occupation of Government Quarters, Public Servants are required to pay rent of 10% and 12% of their salary for unfurnished and furnished accommodation respectively, except where entitlement to rent free Government Quarters had been previously approved, as a condition of service. Examination of a list presented, revealed that there are 178 Government Living Quarters owned and controlled by the Regional Administration, of which, 152 are occupied by officers of the Region and twenty-six vacant.

520. However, with respect to the 152 living quarters occupied by officers of the Region, forty-six were entitled to living quarters as stated on the official list submitted. In relation to the remaining 106 who are not entitled, rent was only being paid by ten officers.

521. In addition, the building numbers were not stated on the official list submitted. As a result, it will be very difficult to identify these buildings.

Region's Response: The Head of Budget Agency indicated that a special exercise is being conducted to determine the total amount of buildings owned and controlled by the Region.

Recommendation: *The Audit Office recommends that the Head of Budget Agency take steps to ensure that: (i) only officers entitled to Government Quarters are accommodated; and (ii) all outstanding amounts for rent are collected and deposited into the Consolidated Fund.* (2021/147)

Capital Expenditure

Capital Purchases

522. Amounts totalling \$175.800M were budgeted and \$175.796M were expended to purchase capital items. An audit examination of documents presented and physical verification conducted revealed the following:

- a) One Land Cruiser Ambulance at a value of \$11.814M was not delivered to the Regional Administration for the year under review. As a result, the intended use and benefits of the item could not be realised.

Region's Response: The Head of Budget Agency indicated that the suppliers of the items have notified the Regional Administration of the delayed shipping and hopes to conclude the transaction at the earliest.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that all assets purchased are promptly delivered so that value is received for amounts expended.* (2021/148)

- b) One 15KVA Enclose Generator Set valuing \$1.960M was purchased and delivered to Long Creek Health Centre, however it was not installed at the time of the physical verification but was covered and stored in the generator room as shown below. Therefore, this health facility is not benefiting from the use of the generator and continues to operate with limited supply of electricity.



Photo of Generator at Long Creek Health Centre

Region's Response: The Head of Budget Agency indicated that the building is presently photovoltaic powered. The enclose generator will be installed shortly.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensures that all assets purchased are promptly delivered and put into use as required. (2021/149)*

- c) The Regional Administration received medical supplies that were not in compliance with the Requisition to Purchase (RTP) as shown below. However, a letter dated 30 August 2022 was seen from the supplier indicating their intent to either supply the correct items or refund the entire sum within thirty days.

Item №.	Description	Type Requisitioned	Type Received	Quantity	Amount \$'000
1	Keratome (3.2 Angle)	Reusable	Single Use	5	894
2	Crescent Knives	“	“	6	873
3	Lance Tips (15 Degrees Straight)	“	“	5	483
Total				16	2,250



Item One



Item Two



Item Three

Region's Response: The Head of Budget Agency indicated that the Regional Administration will ensure that items procured are in compliance with the RTPs.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensures that the Regional Administration ensures that checks are conducted to verify that the correct capital items purchased are received. (2021/150)*

Follow-up on the Implementation of Prior Year Audit Recommendations

523. The table below summarises the prior year matters as contained in the Auditor's General 2020 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 41 recommendations; 36 were fully implemented and 5 were partially implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/388	Breaches of Circularized Instructions		√	
2020/389	Overpayment of Salaries		√	
2020/390	IDW Drugs and Medical Supplies		√	
2020/391	Breaches of Stores Regulations and Procurement Act	√		
2020/392	Breaches of Procurement Act 2003	√		
2020/393	Breaches of Stores Regulations	√		
2020/394	Expired Drugs		√	
2020/395	Breaches of Stores Regulations and Procurement Act	√		
2020/396	Breaches of Procurement Act 2003	√		
2020/397	Breaches of Stores Regulations	√		
2020/398	Training (Subsidies & Subvention)	√		
2020/399	Breaches of Procurement Act 2003	√		
2020/400	Breaches of Procurement Act 2003	√		
2020/401	Breaches of Procurement Act 2003	√		
2020/402	Breaches of Stores Regulations	√		
2020/403	Breaches of Stores Regulations	√		
2020/404	Breaches of Stores Regulations	√		
2020/405	Breaches of Stores Regulations	√		
2020/406	Breaches of Stores Regulations	√		
2020/407	Breaches of Stores Regulations	√		
2020/408	Breaches of Procurement Act 2003	√		
2020/409	Breaches of Circularized Instructions		√	
2020/410	Breaches of Circularized Instructions	√		
2020/411	Breaches of FMA Act 2003	√		
2020/412	Breaches of FMA Act 2003	√		
2020/413	Breaches of FMA Act 2003	√		
2020/414	Missing Payment Vouchers	√		
2020/415	Breaches of FMA Act 2003	√		
2020/416	Overpayment on Construction	√		
2020/417	Capital Purchases not put to use	√		
2020/418	Capital Purchases not put to use	√		
2020/419	Breaches of Procurement Act 2003	√		
2020/420	Breaches of FMA Act 2003	√		
2020/421	Breaches of FMA Act 2003	√		
2020/422	Breaches of Procurement Act 2003	√		
2020/423	Overpayment on Construction	√		
2020/424	Evaluation Reports	√		
2020/425	Evaluation Reports	√		
2020/426	Breaches of FMA Act 2003	√		
2020/427	Overpayment on Construction	√		
2020/428	Overpayment on Construction	√		

AGENCY 75
REGION 5 – MAHAICA/BERBICE

Current Year Matters

Current Expenditure

Office and Field Supplies

524. An amount of \$335.197M was budgeted for the procurement of Drugs and Medical Supplies under the Health Services Programme - Line Item 6221. According to the Appropriation Account amounts totalling \$335.194M were expended. The Regional Administration expended the sum of \$213.194M or 63.6% of the expenditure using its own procurement procedures; whilst, an Inter-Departmental Warrant (IDW) for the sum of \$122M was issued to the Ministry of Health (MoH) to procure drugs and medical supplies for the Regional Administration.

525. The Inter-Departmental Warrant №. 02/2021 for an amount of \$122M was issued to the Ministry on 17 May 2021. However, the cost for the items required were not stated on the documentations that accompanied the warrant. Financial Returns were received indicating that the full amount was expended. In addition, the cost was not stated on the documentation that accompanied the deliveries of Drugs and Medical Supplies from the Materials Management Unit, which were received by the Regional Administration. As a result, it could not be determined whether the full value was received for the sum warranted to the MoH.

Region's Response: The Head of Budget Agency indicated that going forward the cost would be attached to the documentation that accompany the warrant.

Recommendation: *The Audit Office recommends that the Regional Administration include the cost of the drugs on the documentation accompanying the warrant. (2021/151)*

526. Further, the dispatch report generated by the Materials Management Unit (MMU) at the Ministry of Health was presented for the period January to December 2021 for Drugs and Medical Supplies sent to the Regional Administration. However, the total cost of Drugs and Medical Supplies received according to the dispatch report is \$115.631M, that is \$6.369M less than the sum warranted to MoH. At the time of reporting a reconciliation was being carried out to verify the amounts received by the Region.

Region's Response: The Head of Budget Agency indicated that the reconciliation process has started and would be submitted to the Audit Office upon completion.

Recommendation: *The Audit Office recommends that the Regional Administration prepare and submit the reconciliation report for audit examination. (2021/152)*

527. An examination of 118 Payment Vouchers totalling \$213.194M revealed the following:

- a) Eight instances totalling \$18.735M where although three quotations were attached to payment voucher, only one was relevant to the items required on the Requisition to Purchase (RTP).
- b) Eight instances totalling \$12.729M were seen where the bill dates were before the RTB Minutes dates on which the awards were made.

Region's Response: The Head of Budget Agency indicated that staff in the Examination Section are asked to be more vigilant in the execution of their duties at all times.

Recommendation: *The Audit Office recommends that the Regional Administration put systems in place to ensure compliance with the FMA Act and the Stores Regulations. (2021/153)*

528. Drugs and medical supplies were posted to the Stock Ledgers maintained at the Fort Wellington Hospital Pharmacy and the following discrepancies were found:

- a) Seventy-four instances totalling \$23.195M where the unit of receipt/issues were not stated.
- b) Seven instances totalling \$2.012M where items were not entered in the Stock Ledger.
- c) Ninety-three instances totalling \$59.123M where the unit quoted on the bills differed from the unit entered in the Stock Ledger.
- d) An instance was noted where 200 protective gowns valued at \$500,000 was not included in the Stock Ledger balance. In addition, a physical count revealed that the 200 protective gowns were not in the store.

Region's Response: The Head of Budget Agency indicated that observations were noted and corrective measures have been put in place to standardise all entries.

Recommendation: *The Audit Office recommends that the Regional Administration put system in place to ensure compliance with the Stores Regulations. (2021/154)*

529. In addition, it should be noted that the Audit Office of Guyana is conducting a Special Investigation on the procurement of Drugs and Medical Supplies at the Region for the period January 2021 to May 2022.

Utilities

530. An amount of \$7.869M was expended for the payment of Telephone Charges. An examination of the Guyana Telephone and Telegraph Company (GT&T) Register maintained by the Regional Accounting Unit revealed that amounts totalling \$510,863 from the 2020 Appropriation were utilised to make payments for fourteen telephone lines in 2021.

Region's Response: The Head of Budget Agency indicated that since the year 2020 no prepayment was made.

Recommendation: *The Audit Office recommends that the Regional Administration desist from prepaying Telephone Charges. (2021/155)*

531. The amount of \$32.167M was expended for the payment of Electricity Charges. Audit examination of the records revealed that amounts totalling \$46.893M from the 2020 Appropriation were utilised to make payments for fifty-five water meters in 2021.

Region's Response: The Head of Budget Agency indicated that since the year 2020 no prepayment was made and the Electricity Register would be updated.

Recommendation: *The Audit Office recommends that the Regional Administration should update the Electricity Register with amounts owed to Guyana Power & Light (GPL) and desist from making prepayments for Electricity Charges. (2021/156)*

Other Matters

532. A follow-up check conducted at the Sub-Treasury Department at the time of reporting, revealed that twenty-five cheques totalling \$74.779M were still on hand for the year 2021. The following observations were made:

- a) Six cheques totalling \$106,617 for the GRA did not have supporting Payment Vouchers.
- b) Five cheques totalling \$69.815M where the Payment Vouchers were in relation to items not delivered.
- c) Three cheques totalling \$3.948M were for incomplete works.
- d) Eleven cheques totalling \$2.910M were unpaid.

Region's Response: The Head of Budget Agency indicated that approval to update stale dated cheques was sought from MoF and would be refunded or paid for works that has since been completed.

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 in compliance with the FMA Act. (2021/157)*

533. Cheque Orders are required to be cleared within thirty days of their issue through the submission of bills and/or receipts and other supporting documents. An examination of the Cheque Order Register revealed that there were twelve Cheque Orders totalling \$4.509M which were outstanding at 9 September 2022.

Region's Response: The Head of Budget Agency indicated that all efforts will be made to have Cheque Orders cleared on time.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that these Cheque Orders are cleared within the stipulated time-frame in keeping with Circularised Instructions. (2021/158)*

Stores and Other Public Property

Fort Wellington and Mahaicony Hospitals

534. Examination of Stores revealed the following breaches of the Stores Regulations:

- a) The Accounting Department did not maintain a Stores Ledger.
- b) Ten instances where the physical count was less than the Stock Ledger balance.
- c) Sixteen instances where the physical count was more than the Stock Ledger balance.

Region's Response: The Head of Budget Agency indicated that corrective action will be taken to correct the shortcomings.

Recommendation: *The Audit Office recommends that the Regional Administration put systems in place to comply fully with the Stores Regulations. (2021/159)*

535. A physical verification of motor vehicles was carried out on the 20 June 2022 and the following observations were made:

- a) It was observed that Nissan Motor Pickup with registration № PRR 7765 appeared to have been in an accident. The right side of the vehicle was extensively damaged and was not marked as the property of the Region. A Vehicle Inspection Defect Sheet dated 30 May 2021 from the Guyana Police Force was seen for the vehicle. At the time of reporting, the vehicle was still unserviceable.
- b) A water ambulance purchased by the Region in 2020 in the sum of \$27.360M has not been put into use. In addition, it was not brought to account on the Region's inventory.

Region's Response: The Head of Budget Agency indicated that repairs on the vehicle has started and the Water Ambulance was not used since it was delivered to Mahaicony Creek, where it incurred some damages. Given that the Ambulance was not properly handed over to the RDC, all repairs and remedial works are currently being done by the supplier, thus, the reason for not entering the boat into the Region's inventory. Advice would be sought from the Attorney General.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that the vehicle repairs are completed urgently, and the ambulance is repaired and put into use. (2021/160)*

Log Books

536. The Regional Administration failed to present for audit examination seventeen of sixty-five Log Books that were required to be maintained. In addition, an examination of the seventeen Log Books presented revealed that they were not properly and accurately maintained as required.

Region's Response: The Head of Budget Agency indicated that systems will be put in place to correct same in the future.

Recommendation: *The Audit Office recommends that the Regional Administration comply fully with the Stores Regulations with respect to the maintenance of Log Books. (2021/161)*

537. Twenty-three purchases totalling \$123.669M over the \$3M limit were not publicly advertised. This is a breach of the regulations made under Procurement Act 2003 – Amendment of Schedule 1 and Schedule 2 to the Principal Regulations, Item 2 which states that “The threshold foreseen in section 27(1) of the Act for the use of request for quotations method of procurement shall be \$3,000,000”.

538. In addition, the Regional Administration was in breach of the Procurement Act in relation to the payment of \$9.750M on Payment Voucher №. 7500001648, since purchases of \$8M and above should be awarded by the National Procurement Tender Administration Board (NPTAB).

Region's Response: The Head of Budget Agency indicated that the observations were noted and the system has been put in place to avoid future reoccurrences.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that systems for procurement is in keeping with the Procurement Act. (2021/162)*

539. Twenty-nine contracts totalling \$43.714M were noted where the date on the contracts were before the date on the RPTAB minutes used for awarding the contracts.

Region's Response: The Head of Budget Agency indicated that the observations were noted and the system has been put in place to avoid future reoccurrences.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that the system of awarding contracts is in keeping with the Procurement Act. (2021/163)*

Evaluation Reports

540. A request was made to the Regional Administration for the submission of Evaluation Reports for all current and capital contracts awarded by the Regional Procurement Tender Administration Board (RPTAB) for the year. However, evaluation reports presented in relation to forty-eight contracts totalling \$78.675M did not show or indicate the established criteria use in recommending the award of the contracts. It should be noted that in the absence of this fundamental aspect of information, it could not be determined whether the award of these contracts was done in a transparent manner by the RPTAB.

Region's Response: The Head of Budget Agency indicated that corrective actions would be taken to avoid future reoccurrences.

Recommendation: *The Audit Office recommends that the Regional Administration comply fully with the Procurement Act. (2121/164)*

541. An examination of Payment Vouchers for contracts awarded by the Region revealed that the date completed works were measured and verified by the Engineer was not affixed to the bill of quantities. In the absence of such vital information it could not be determine whether works were completed within the specified time allotted.

Region's Response: The Head of Budget Agency indicated that it is not a common practice by the Engineering Department to place dates on the measured works Bill of Quantities but rather commencement and end dates are placed on the Accounts Sheet/Payment Certificate. Nevertheless, systems would be put in place to correct same.

Recommendation: *The Audit Office recommends that the Regional Administration put systems in place to comply fully with the Procurement Act. (2021/165)*

Capital Expenditure

Drainage and Irrigation

542. The contract for upgrading of Abary Sluice Road at Abary Creek was awarded in the sum of \$40.475M to the most responsive of fifteen bidders by NPTAB on the 6 July 2021. As at 31 December 2021, the sum of \$22.959M was paid to the Contractor, while five cheques totalling \$468,550 were paid to the Guyana Revenue Authority. In addition, two cheques in the sum of \$12.740M and \$260,000 were cut for the Contractor and the Guyana Revenue Authority respectively. These cheques are held at the Sub-Treasury. An examination of the Payment Vouchers and other supporting documents revealed the following:

- a) Payment Voucher № 7500004156 for the sum of \$12.740M was cut and hold base on the signature of the Regional Engineer. This amount should have been refunded to the Consolidated Fund since no work was done.

- b) The Contract Agreement was signed on the 23 July 2021 and the duration of the contract was twelve weeks with *clause 4* of the contract stating that “the Employer shall institute a 10% retention to be paid after the defects liability period of three months. Taking into consideration the date the contract was signed and the duration period of the contract the full contract sum should have been paid in 2021.
- c) Examination of Payment Voucher № 7500004916 shows that works to the value of \$26.060M were completed. However, the date on the Engineer’s Bill of Quantities was not stated. As such, it could not be determined whether the works were completed within the specified period.
- d) Physical verification on 30 June 2022 revealed that the works were completed and the Contractor had already demobilised from the project site. Examination of the finished road works revealed several defective sections with depressions on the surface along with deteriorated sections. Investigations revealed that the asphaltic concrete was only 37.5 mm thick, instead of 50 mm, as was specified in the contract. In addition, the average sub base layer of crusher run was only 37.5 mm thick, as opposed to the required 75 mm thickness.
- e) A further detailed analysis by coring of the road at controlled intervals was done to verify the actual quantities of materials used for construction of the road. This exercise confirmed the findings mentioned above.
- f) In addition, an inspection by the Auditor General on the 9 September 2022 found that the works were abandon by the Contractor without any corrective works completed.



Photos of the defective works done



Region's Response: The Head of Budget Agency indicated that as of 31 December 2021 while cheques to the amount of \$36.427M were available, only \$16.071M was paid over to the Contractor. The six months' execution and defects liability period from the date of contract signing would have ran over into 2022 and as such the full contract Sum could not have been paid in 2021. The omission of the completion date was an oversight and would be corrected in future; nonetheless, this project was not completed within the specified period due to numerous delays for which the Contractor was written. At the time of audit checks, there was a query on the Payment Voucher that was being rectified. Further, this payment was not paid over to the Contractor, since he was required to execute corrective works on identified sections. The Contractor agreed to do remedial works.

Recommendation: The Audit Office recommends that the Regional Administration (i) comply fully with the Procurement Act at all times, (ii) should improve in the monitoring and supervision of roadworks; (iii) verify that the materials placed are of suitable quality; and (iv) that works are done in accordance with the requirements and technical specifications of the contract. (2021/166)

Purchases

543. The sum of \$194.316M was budgeted for the purchase of a truck, ambulance, boat and outboard engine, office furniture and equipment and school furniture and equipment. Amounts totalling \$194.174M were expended during the period. Audit checks revealed that the items were not delivered to the Region and five unpaid cheques totalling \$69.814M relating to the purchases were on hand, as shown in the table below:

Payment Voucher №	Payee	Particulars	Amount \$'000
7500005245	Bank of Guyana (Bio Medical)	1 X-Ray Machine	44,908
7500003972	Car Clean Enterprise	1 Ambulance	10,936
7500004915	Massy Motor	1 Mitsubishi Fighter Truck (1 st Payment)	10,500
7500004640	Car Clean Enterprise	1 Toyota Mini Bus	2,995
7500005003	Massy Motors	1 Mitsubishi Fighter Truck (2 nd Payment)	475
Total			69,814

Region's Response: The Head of Budget Agency indicated that the unpaid cheques are as a result of the items not being delivered due to various shipping and manufacturing delays.

Recommendation: *The Audit Office recommends that the Regional Administration make all efforts to have the items delivered to the Region. (2021/167)*

544. The supply and installation of one Siemens Digital Fixed X-Ray Machine was awarded to Biomedical Enterprises of Trinidad and Tobago by the National Procurement Tender Administration Board (NPTAB) on 15 December 2021, via the Single Source method of procurement for the sum of US \$211,802. On 8 January 2022, a cheque № 07-702890 was prepared in the name of Bank of Guyana for the sum of \$44,908,384 and was still on hand at the Sub Treasury Department at the time of reporting.

545. Additionally, an examination of Payment Voucher №. 7500005245 for one x-ray machine revealed a Mobilisation Bond from Premier Insurance dated 30 May 2022 for the full sum of US\$211,802 or GY\$44,908,384 with an expiration date of 30 August 2022. This item is still to be delivered to the Region.

Region's Response: The Head of Budget Agency indicated that while a Mobilisation Bond was provided to cover the cheque amount, no payment has been made to the supplier.

Recommendation: *The Audit Office recommends that the Regional Administration make all efforts to have the Siemens Digital Fixed X-Ray Machine delivered to the Region as soon as possible from the Supplier. (2021/168)*

546. The supply and delivery of one new 2017 bus ambulance was awarded to a supplier by the National Procurement Tender Administration Board (NPTAB) on 31 May 2021 for the sum of \$10.936M. On 17 November 2021, a cheque for the payee was prepared and held at the Sub-Treasury. This cheque has since become stale dated and was on hand at the Sub-Treasury Department at the time of reporting. The item is still to be delivered to the Region.

Region's Response: The Head of Budget Agency indicated that the supplier had sought an extension to the delivery date due to shipping and customs delays from the manufacturers; as such, the cheque for the vehicle was not paid over to the supplier.

Recommendation: *The Audit Office recommends that the Regional Administration make all efforts to have the Bus Ambulance delivered to the Region from the Supplier. (2021/169)*

547. The procurement of one used enclosed canter truck was awarded to a supplier by the National Procurement Tender Administration Board (NPTAB) on 16 December 2021 via the Single Source method of procurement for the sum of \$10.975M. On 8 January 2022, two cheques for \$10.5M and \$475,000 in favour of the payee were prepared and held at the Sub Treasury Department and was still on hand at the time of reporting. This item is still to be delivered.

Region's Response: The Head of Budget Agency indicated that a request was made to the Ministry of Finance to update the cheques since this vehicle is currently being delivered.

Recommendation: *The Audit Office recommends that the Regional Administration make all efforts to have the canter truck delivered to the Region from the Supplier. (2021/170)*

548. The procurement of one mini bus was awarded to the lowest of three bidders for the sum of \$2.995M on the 30 November 2021. The purchase was not budgeted for however, approval was sought and received from the MoF to include the purchase of the mini-bus which was realised from savings under the line item 12037- Buildings Health. On 7 January 2022, a cheque for an amount of \$2.995M in favour of the payee was prepared and held at the Sub Treasury Department and was still on hand as at 9 September 2022. At the time of reporting, the bus was delivered to the Region.

Region's Response: The Head of Budget Agency indicated that the Mini Bus was received and the cheque will be paid to the supplier as soon as they are updated by MoF.

Recommendation: *The Audit Office Recommends that the Regional Administration make all efforts to have this cheque updated and paid to the supplier. (2021/171)*

Prior Year Matters

Employment Cost

549. Net salaries totalling \$152,000 were overpaid to employees and the related deductions of \$420,926 for the years 2015 and 2020 which were overpaid to the various agencies were still not recovered.

Region's Response: The Head of Budget Agency indicated that this matter is still ongoing and all efforts are still being made to recover all outstanding overpayments for both employees and agencies.

Recommendation: *The Audit Office recommends that the Regional Administration follow-up this issue with the view of recovering the amounts overpaid. (2021/172)*

550. Cheque Orders are required to be cleared within thirty days of their issue through the submission of bills and/or receipts and other supporting documents. An examination of the Cheque Order Register revealed that there were fourteen Cheque Orders valued at \$2.559M for 2020 which were still outstanding at the time of reporting.

Region's Response: The Head of Budget Agency indicated that all efforts will be made to have Cheque Orders cleared on time.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that all Cheque Orders are cleared within the stipulated time in keeping with Circularised Instructions. (2021/173)*

Capital Purchases

551. Ten solar batteries costing \$1.006M and two solar panels in the sum of \$80,000 were stolen from the Region’s Farm. It was explained that this matter is still engaging the attention of the Guyana Police Force since 2020.

Region’s Response: The Head of Budget Agency indicated that the matter is still engaging the attention of the Guyana Police Force.

Recommendation: *The Audit Office recommends that the Regional Administration follow-up this matter with the police with a view of bringing this matter to a closure. (2021/174)*

Follow-up on Implementation of Prior Year Audit Recommendations

552. The table below summarises the prior year matters as contained in the Auditor’s General 2020 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 24 recommendations; 10 were fully implemented, 7 were partially implemented and 7 were not implemented.

Rec. No.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/429	Overpayment of Salaries		√	
2020/430	Breaches of Circularised Instructions	√		
2020/431	Breaches of Internal Control	√		
2020/432	IDW Drugs and Medical Supplies		√	
2020/433	IDW Drugs and Medical Supplies		√	
2020/434	Breaches of FMA Act 2003	√		
2020/435	Breaches of Stores Regulations	√		
2020/436	Breaches of Stores Regulations	√		
2020/437	Breaches of FMA Act 2003		√	
2020/438	Breaches of FMA Act 2003		√	
2020/439	Breaches of Procurement Act	√		
2020/440	Breaches of FMA Act 2003		√	
2020/441	Breaches of FMA Act 2003	√		
2020/442	Breaches of Circularised Instructions		√	
2020/443	Breaches of Procurement Act	√		
2020/444	Breaches of Stores Regulations	√		
2020/445	Breaches of Stores Regulations		√	
2020/446	Breaches of Procurement Act		√	
2020/447	Breaches of Procurement Act	√		
2020/448	Breaches of Procurement Act	√		
2020/449	Breaches of Procurement Act	√		
2020/450	Breaches of Procurement Act and Stores Regulations			√
2020/451	Overpayment of Salaries			√
2020/452	Breaches of Stores Regulations			√

AGENCY 76
REGION 6 – EAST BERBICE/CORENTYNE

Current Year Matters

Current Expenditure

Office and Field Supplies

553. Amounts totalling \$1.597 billion were allocated under Office and Field Supplies. This allocation was revised through virements in the sum of \$82.406M decreasing the total budgeted allotment to \$1.515 billion. According to the Appropriation Accounts, the full sum was expended as at 31 December 2021. Included in this amount were sums totalling \$704.255M which was allotted for the procurement of Drugs and Medical Supplies under Health Services Programme - Line Item 6221. The Regional Administration expended \$304.255M using its own procurement procedures and issued one Inter-Departmental Warrant to the Ministry of Health (MoH) for the Ministry to procure Drugs and Medical Supplies on behalf of the Regional Administration.

554. The Inter-Departmental Warrant №. 1 of 2021 for the sum of \$400M was issued to the MoH on 18 May 2021. A Financial Return was received from MoH indicating that the sum of \$365.888M was expended, resulting in an unspent balance of \$34.112M. The Regional Administration received a Drugs Dispatch Report for the period January to December 2021 and is currently reconciling this with the drugs actually received.

Region's Response: The Head of Budget Agency indicated that the Regional Administration received the complete Drugs and Medical Supplies Dispatch Report for the year 2021 from the Ministry of Health on the 2 September 2022 and is currently reconciling.

Recommendation: *The Audit Office recommends that the Regional Administration put systems in place to reconcile the Drugs & Medical Supplies received with the Drugs Dispatch Report submitted by MoH, so as to determine if the sum warranted was actually received. (2021/175)*

Regional Tender Board

Procurement Process

555. Section 25(2) of the Procurement Act states, that a procuring entity may use a method of procurement other than tendering proceedings in which case the procuring entity shall include in the records a statement of the grounds and circumstances on which it relied to justify the use of that particular method of procurement. However, the Regional Administration continued to utilise the Restricted Tendering Method of procurement without stating the grounds and circumstances on which it relied to justify the use of that particular method.

Region's Response: The Head of Budget Agency indicated that corrective action will be taken in the future to ensure compliance with the Procurement Act 25(2).

Recommendation: *The Audit Office recommends that the Regional Administration comply fully with the Procurement Act 2003 and in particular section 25(2). (2021/176)*

556. It was further stated in the Procurement Act 26 (1) (a) when the procurement method of restricted tendering is used, the procuring entity shall invite all Suppliers and Contractors to submit tenders for which ever category they were qualified. However, audit perusal of the Regional Tender Board Minutes revealed that for forty-one contracts totalling \$327.671M, the Regional Tender Board had invited a maximum of five Contractors and in some instances less than five, to submit tenders. Similarly, in 2020 the Regional Tender Board had invited a maximum of five Contractors and in some instances less than five to submit tenders for twenty-nine contracts totalling \$232.029M.

Region's Response: The Head of Budget Agency indicated that at the beginning of the procurement process, open tender was done. During the remainder of the process, persons who were not awarded contracts during the open tender, were put into smaller groups, a minimum of five and the process of Restrictive Tender was used. This process enables much more persons to be awarded contracts. This process also enables much more Contractors to do work within their community.

Recommendation: *The Audit Office recommends that the Regional Administration comply fully with the Procurement Act 2003 in particular section 26(1). (2021/177)*

557. According to the regulations made under the Procurement Act - Amendment of Schedule 1 and Schedule 2 to the Principal Regulations, Item 2. "The threshold foreseen in section 27(1) of the Act for use of the request for quotations method of procurement shall be \$3,000,000". It was discovered that the Regional Administration breached the aforementioned regulations since the three-quote method of procurement was utilised for seventeen instances totalling \$107.519M for items, when these purchases should have been publicly advertised and adjudicated by the Regional Tender Board due to the value exceeding the limit of \$3M.

Region's Response: The Head of Budget Agency indicated that corrective action will be taken to avoid reoccurrences.

Recommendation: *The Audit Office recommends that the Regional Administration comply fully with the Procurement Act 2003 and in particular section 27(1). (2021/178)*

Capital Expenditure

Capital Purchases

558. The Regional Administration issued an Inter-Departmental Warrant №. 2 of 2021 in the sum of \$10.600M to the Ministry of Health (MoH) on 12 July 2021, for the purchase of an ambulance. A Financial Return was received from MoH indicating that the entire sum of \$10.600M was unspent. However, the Appropriation Account is showing that the full sum of \$10.600M was expended. Hence, the Capital Appropriation Account was overstated by the said amount. It should be noted that with the ambulance not procured, the intended benefits were not achieved by the beneficiaries of this asset.

Region’s Response: The Head of Budget Agency indicated that contact was made with the Ministry of Health and the Regional Administration was advised that ambulance №. PAC 7698 was delivered to MoH on 26 August 2022. However, a review of the Vehicle Registration revealed that the ambulance is registered in the name of the Ministry of Health and not Regional Democratic Council №. 6. In addition, the registration bares no engine number. These observations were brought to the attention of the Permanent Secretary, MoH and he has committed to addressing this issue.

Recommendation: *The Audit Office recommends that the Regional Administration follow up this matter with the MoH and submit the results of the outcome to the Audit Office. (2021/179)*

Prior Year Matters

Current Expenditure

Employment Costs

559. Amounts totalling \$0.582M remained outstanding as overpaid net salaries to employees with respect of 2015, 2016, 2018 and 2019. The related deductions totalling \$141,000 paid over to the various agencies were also not recovered. Shown in the table below are details of the outstanding amounts:

Year	Net Salaries Overpaid \$'000	Net Salaries Recovered \$'000	Deductions Overpaid & not recovered \$'000	Net Salary Outstanding \$'000
2015	354	293	51	61
2016	210	0	62	210
2018	171	0	14	171
2019	140	0	14	140
Total	875	293	141	582

Region’s Response: The Head of Budget Agency indicated that the Regional Administration wrote the Finance Secretary seeking approval to write off outstanding overpayments made to the former employees and agencies in respect to the years 2015 and 2016. In addition, the former employees and the various deduction agencies were also written to with the view of recovering the overpayments for 2018 and 2019.

Recommendation: *The Audit Office recommends that the Regional Administration follow-up this matter with the relevant Officers and Agencies with the view of recovering all amounts overpaid. (2021/180)*

Regional Tender Board

Procurement Process

560. Two instances were noted where the contract sum was the same as the Engineer's Estimate. In addition, each item on the Contractor's Bill of Quantities was identical to that of the Engineer's Bill of Quantities. The contracts were awarded by the Regional Tender Board at one sitting. It should be noted that the two contracts were awarded to one Contractor.

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

Recommendation: The Audit Office recommends that the Regional Administration investigate this issue and provide the results of the investigation to the Audit Office. (2021/181)

Capital Expenditure

561. The Regional Administration is still to recover overpayments totalling \$3.074M made on three contracts in the years 2016 as shown below.

Year	Sub Head	Description	Amount \$'000	Amount Recovered \$'000	Amount Outstanding \$'000
2016	11007	Rehabilitation of №. 52 Cross Street	1,697	612	1,085
	12039	Construction of №. 36 Primary School	1,093	0	1,093
	12040	Construction of an Outpatient Building, New Amsterdam	896	0	896
Total			3,686	612	3,074

Region's Response: The Head of Budget Agency indicated that to date no further overpayment was recovered from these projects. The Regional Administration will continue to engage the Contractors with a view of recovering the full sum overpaid on the stated projects.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayments and put proper systems in place to avoid recurrences. (2021/182)

Follow-up on the Implementation of Prior Year Audit Recommendations

562. The table below summarises the prior year matters as contained in the Auditor’s General 2020 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 15 recommendations; 7 were fully implemented, 2 were partially implemented and 6 were not implemented.

Rec. №.	Categories of Finding	Recommendation		
		Fully Implemented	Partially Implemented	Not Implemented
2020/453	Circularised Instructions			√
2020/454	Overpayment of Salaries		√	
2020/455	IDW Drugs and Medical Supplies			√
2020/456	Procurement of Drugs & Medical Supplies	√		
2020/457	Breaches of Procurement Act 2003	√		
2020/458	Breaches of Procurement Act 2003			√
2020/459	Breaches of Procurement Act 2003	√		
2020/460	Breaches of Stores Regulations		√	
2020/461	Breaches of Stores Regulations	√		
2020/462	Breaches of Stores Regulations	√		
2020/463	Breaches of Stores Regulations	√		
2020/464	Breaches of Procurement Act 2003			√
2020/465	Breaches of Procurement Act 2003			√
2020/466	Overpayment of Construction Works	√		
2020/467	Overpayment of Construction Works			√

AGENCY 77
REGION 7 – CUYUNI/MAZARUNI

Current Year Matters

Current Expenditure

Office and Field Supplies

Drugs and Medical Supplies

563. An amount of \$125M was budgeted for the procurement of Drugs and Medical Supplies under the Health Services Programme - Line Item 6221. Allotment transfers were made resulting in an increased budgetary allocation of \$127.172M. According to the Appropriation Accounts, the full amount was expended as at 31 December 2021.

564. Included in the sum expended is an amount of \$112.500M, which was transferred by way of an Inter-Departmental Warrants (IDW) to the Ministry of Health (MoH) to procure Drugs and Medical Supplies on behalf of the Region, while the sum of \$14.672M was expended by the Region to purchase Drugs and Medical Supplies on their own.

565. With respect to the IDW issued to the MoH, Warrant No. 1/2021 for \$112.500M was issued on 20 May 2021. A Financial return was received from the MoH indicating that \$79.095M was expended while \$33.405M remained unspent. A dispatch report was presented from the Materials Management Unit (MMU) for drugs supplied to the Region, however, examination of the listing revealed that the total value of items delivered for the year under review amounted to \$174.975M, which was \$62.475M worth of drugs being received in excess of the sum warranted to MoH. In addition, the Regional Administration did not present a reconciliation of the drugs received in comparison to the sum warranted to MMU.

Region's Response: The Head of the Budget Agency indicated that the excess drugs received were utilised by the Region.

Recommendation: *The Audit Office recommends that the Regional Administration put systems in place to reconcile the value of the drugs and medical supplies received with the sum warranted to the MoH. (2021/183)*

Fuel and Lubricants

566. According to the Appropriation Accounts, the total funds available for Fuel and Lubricants amounted to \$110.697M. As at 31 December 2021, amounts totalling \$110.690M were expended.

567. At the time of audit, the Store Keeper identified twenty-eight drums in which gasoline and diesel were being stored. However, physical verification of the accuracy of the quantity of fuel on hand could not be determined as the Regional Administration used a mop stick to measure fuel and not a calibrated Dipstick. As a result, we were unable to rely on the fuel balances.



Mop stick used to measure fuel.

568. A physical count was conducted at the fuel bond on the 23 June 2022, which revealed that there was no diesel on hand at the time. However, the Bin Card reflected a balance of 3,927.5 litres of diesel valued at \$863,940 as being on hand.

569. In addition, the method of receiving and issuing of fuel is done through the process of siphoning the fuel through a hose into a five-gallon bucket and then into the vehicle with a funnel. This method is not only dangerous and time consuming, but will also result in losses through spillage.



Fuel being stored in Drums



Buckets used to distribute fuel

Region's Response: The Head of the Budget Agency indicated that (i) the Regional Administration is in the process of acquiring a calibrated Dipstick, (ii) this shortage was due to theft by a Stores staff and the matter is currently in the court and (iii) a pump was procured to issue fuel. However, at the time of the audit it was not functioning hence a new pump is now being procured.

Recommendation: *The Audit Office recommends that the Regional Administration put systems in place to address the issues highlighted and avoid a recurrence. (2021/184)*

570. Audit examination of Payment Vouchers and other related documents in relation to three payments in the sum of \$8.556M for fuel and lubricants that was paid to a local supplier revealed that the three cheques were dated 15 March, 25 June and 9 December 2021 respectively, while the Stores Received Notes were dated 31 January, 10 February and 23 May 2022 respectively. Therefore, it is evident that the Regional Administration 'cut and hold' the cheques in question until the need arises for the Fuel and Lubricants to be supplied to the Region.

Region's Response: The Head of the Budget Agency indicated that due to the inadequate capacity to store fuel, because the Stores building was destroyed. Larger capacity and holding area would be proposed in the 2023 Budget.

Recommendation: *The Audit Office recommends that the Regional Administration comply with the requirements of the FMA Act. (2021/185)*

Maintenance Works

571. A contract for the maintenance of section of Mora Point Road was awarded by the Regional Tender Board (RTB) in the sum of \$6.106M to the lowest evaluated of four bidders. An Engineer’s Estimate was not mentioned in the Regional Tender Board Minutes. As at 31 December 2021 the full sum was paid to the Contractor. A physical verification of the project revealed the Contractor was overpaid \$1.571M as shown below:

Item	Description	Qty Paid	Qty Found	Unit	Diff	Rate \$	Amount Overpaid \$'000
	Supply place and compact asphalt 2” thick into scarified sections of carriage way as directed	977.7	721	Sq.y d	256	5,200	1,331
	Allow for the installation of speed humps	4	0	No	4	60,000	240
TOTAL							1,571



572. In addition, an examination of the Regional Tender Board Minutes revealed the contract was poorly prepared, considering only the call out bid information, which was then used as the basis to award the contract. The criteria failed to take into consideration critical areas such as financial capacity, equipment, technical personnel, similar work experience etc.

Region’s Response: The Regional Administration will make every effort to recover the amount overpaid and locate the necessary documentation for the award.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure that the overpayment is recovered and ensure full adherence to the requirements of the Procurement Act for the awarding of contracts. (2021/186)*

Stores and Other Public Property

573. Section 29 of the Stores Regulations 1993 requires Log Books to be maintained for all motor vehicles, plant, machinery, and equipment, with the exception of motor vehicles assigned to Ministers of the Government, holders of Constitutional Offices and persons of similar status.

574. Of the twenty-eight serviceable vehicles/machinery/equipment/motor cycles for which Log Books were required to be maintained only three were submitted, leaving twenty-five outstanding as detailed below. Similarly, in 2020, seventy Log Books were not presented for audit scrutiny.

Type of Vehicle /Equipment	Total № of Serviceable Vehicles/ Machinery/ Equipment	Log Books Received	№ of Outstanding Log Books
Motor Vehicles	15	2	13
ATVs	10	1	9
Generators	2	0	2
Excavator	1	0	1
Total	28	3	25

Region's Response: The Head of the Budget Agency indicate that efforts are being made to have these available for scrutiny.

Recommendation: *The Audit Office recommends that the Regional Administration comply with the Stores Regulations with respect to the maintenance of Log Books. (2021/187)*

Other Matters

Government Quarters

575. Circularised Instructions state that for the occupation of Government Quarters, Public Servants are required to pay rent of 10% and 12% of their salary for unfurnished and furnished accommodation respectively, except where entitlement to rent free Government Quarters had been previously approved, as a condition of service. Examination of the list presented for audit revealed that there are 217 buildings controlled by the Regional Administration of which 130 are living quarters. The Regional Administration failed to provide an updated list of persons occupying the living quarters. Hence, we were unable to ascertain if persons were entitled to rent free quarters or the reason for their non-payment of rent.

Region's Response: The Head of the Budget Agency indicate that most of the staff are teachers who are occupying teacher's quarters. The Regional Administration is presently doing an assessment of the officers who occupy government buildings to ascertain who are entitled and if not payment for rent would be implemented.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that an updated list of persons occupying Government's living quarters is prepared and presented for audit. (2021/188)*

Cheque orders

576. Circularised Instructions urged that Cheque Orders are to be cleared within thirty days of their issue through the submission of bills/receipts and other supporting documents. An examination of the Cheque Order Register revealed that there were twenty-three Cheque Orders totalling \$14.713M in respect of 2021 that remains outstanding at the time of reporting. Similarly, for the years 2019 and 2020, seven Cheque Orders totalling \$6.295M and nine Cheque Orders totalling \$2.216M respectively remained outstanding.

Region's Response: The Head of the Budget Agency noted this comment and stated that efforts are being made to have the all remaining cheque orders cleared.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that Cheque Orders are cleared within the stipulated time-frame in keeping with Circularised Instructions. (2021/189)*

Dietary

577. Amounts totalling \$188.510M were expended on Dietary for the year 2021. Included in this sum are amounts totalling \$161.011M, which were expended under Programme 3 – Education Delivery as shown in the table below:

Dormitory	No. of Transactions	Amount Expended \$'000
DC Ceaser Fox Secondary	11	110,839
Bartica Secondary	35	33,260
Three Miles Secondary	27	16,582
Refund	1	330
Total	74	161,011

578. In relation to the sum of \$33.260M expended for Bartica Secondary, examination of Payment Vouchers and other related documents revealed the following discrepancies:

- a) The Register used to record the receipt of dietary revealed pertinent information such as Requisition to Purchase (RTP) and Internal Stores Requisition (ISR) numbers were not recorded. As such, it was difficult to trace the Payment Vouchers to the Dietary Register;
- b) The Ledger submitted did not include a column for items being issued to the kitchen, as a result, we were unable to verify the quantity of items supplied to kitchen;
- c) The Ledger submitted did not contain a running balance, as a result, a stock count could not have been done to verify the items on hand.

Region's Response: The Head of the Budget Agency indicated that Head Teachers of dormitory schools were instructed to ensure that dietary records reflect all pertinent information. These records will be submitted on a monthly basis to the Department of Education for examination and to guide new purchases.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that the issues highlighted are investigated and systems are put in place to avoid a recurrence. (2021/190)*

579. As shown in the table above, the sum of \$16.582M was expended on Dietary Supplies for Three Miles Secondary. However, physical verification and examination of the Payment Vouchers and other related documents revealed that Dietary items totalling \$1.736M could not be traced to the Goods Received Book submitted for audit. As a result, it could not be ascertained whether these items were received and properly brought to account.

Region's Response: The Head of the Budget Agency indicated that Head Teachers of dormitory schools were instructed to ensure that dietary records reflect all pertinent information. These records will be submitted on a monthly basis to the Department of Education for examination and to guide new purchases.

Recommendation: *The Audit Office recommends that the Regional Administration comply fully with the Stores Regulations. (2021/191)*

Economic Fund/Economic Project

580. The Regional Administration operated a Special Project Account №. 118022718 held at Citizens Bank for economic affairs (Guest House, Amerindian Hostel, rental of land space and pavilion). The Accountant and the Assistant Accountant are the two signatories to the account. Audit examination of the records presented revealed the following:

- a) Bank Reconciliation Statements were not presented for the year 2021. As a result, we were unable to determine the accuracy of the balances of \$17.353M and \$15.871M as recorded in the Cash Book and Bank Statement as at 31 December 2021.
- b) The Regional Administration was unable to present a Rental Agreement for the rental of the pavilion for the year 2021. As a result, we were unable to determine the amount owing for the rental of the pavilion. The Regional Administration was also not in receipt of any rental fees for the pavilion for the year 2021.
- (c) One advance in the sum of \$252,500 taken in the year 2021 was still outstanding at the time of reporting. Similarly, one advance for \$81,700 issued to an Officer in the year 2018 remained outstanding.

Region's Response: The Head of the Budget Agency indicated that (i) the Bank reconciliation statement will be presented to the Auditor for period ending 31-12-21 for the economic fund (ii) a letter was done and taken to the tenant of the pavilion, stating amount outstanding as relates to rent and to have a contractual agreement and (iii) steps are being taken for outstanding advances for the year 2021 to be cleared.

Recommendation: *The Audit Office recommends that the Regional Administration take steps to ensure that (i) Bank Reconciliation Statements are presented for audit; (ii) present the Rental Agreement for the pavilion for the year 2021; and (iii) ensure that systems are put in place to ensure all outstanding advances are cleared in a timely manner. (2021/192)*

Capital Expenditure

Buildings

581. A contract for the construction of a primary school at Waramadong was awarded by the National Procurement and Tender Administration Board (NPTAB) in the sum of \$33.006M. As at 31 December 2021, amounts totalling \$22.795M were paid to the Contractor. Audit inspection of the documents presented revealed the following observations:

- The Final Valuation was not seen at the time of reporting.
- The Region certified and processed payments for works completed in the value of \$29.111M, however, two of the cheques included in this amount totalling \$6.317M were refunded, resulting in the Contractor actually receiving \$22.794M. The sum of \$17.860M or 78% of the actual amount received was actually made for works which were never completed by the Contractor.

582. Physical verification of the project revealed the Contractor was overpaid \$17.860M as shown below:

Item	Description	Qty Paid	Qty Found	Unit	Diff	Rate \$	Amount Overpaid \$'000
4	Supply and install the following kabakalli materials, all materials must be dress before instillation						
	6"x10" main beam	2475	1000	bm	1475	490	723
	6"x8" cross beam	300	0	bm	300	490	147
	4"x6" corridor main beam	264	0	bm	264	490	129
	4"x6" corridor cross beam	20	0	bm	20	490	10
	2"x8" joist	2167	0	bm	2167	490	1,062
	2"x6" joist	272	0	bm	272	490	133
	1"x6" floor boards (Floor Boards must be saw – mill bought)	534	0	s.y	534	4,500	2,403
	External walls : Supply and install the following Kabakalli materials, all materials must be dressed before installation						
	4'x4" posts	117	0	bm	117	490	57
	2"x4" upright connecting from	924	0	bm	924	490	453
	2"x4" ledge to accommodate windows, shutters and mesh	191	0	bm	191	490	94
	2"x6" sill for window	74	0	bm	74	490	36
	1"x6" lap edge wall boards	440	0	sy	440	6,500	2,860
	Internal walls: Supply and install the following Kabakalli materials, all materials must be dressed before installation						
	2"x4" upright	60	0	bm	60	490	29
	2"x4" plates	75	0	bm	75	490	37
	2"x4" ledges	37	0	bm	37	490	18
	1"x6" lap edge wall boards	105	0	bm	105	7,500	788
	Coorder: Supply and install the following Kabakalli materials, all materials must be dressed before installation						
	6"x6" posts	396	0	bm	396	490	194
	2"x4" rails and studs	216	0	bm	216	490	106
	Steps and Ramp: Single step & PF#3						
	4"x4" posts	64	0	bm	64	490	31
	2"x6" joist	54	0	bm	54	490	26
	2"x6" beam	15	0	bm	15	490	7
	4"x4" hanger	52	0	bm	52	490	25
	2"x4" rails	129	0	bm	129	490	63
	2"x12" stringer	144	0	bm	144	490	71
	2"x12" treads & PF decking	480	0	bm	480	490	235
	4"x4" mud sill	24	0	bm	24	490	12
	Steps and Ramp: Double step & PF#2						
	4"x4" posts	64	0	bm	64	490	31
	2"x6" joist	60	0	bm	60	490	29
	2"x6" beam	26	0	bm	26	490	13
	4"x4" hanger	70	0	bm	70	490	34
	2"x4" rails	152	0	bm	152	490	74
	2"x12" stringer	192	0	bm	192	490	94

Item	Description	Qty Paid	Qty Found	Unit	Diff	Rate \$	Amount Overpaid \$'000
	2"x12" treads & PF decking	480	0	bm	480	490	235
	4"x4" mud sill	32	0	bm	32	490	16
	Ramp & PF#1						
	4"x4" posts	43	0	bm	43	490	21
	2"x6" joist	18	0	bm	18	490	9
	2"x6" beam	5	0	bm	5	490	2
	4"x4"newel	16	0	bm	16	490	8
	2"x4"rails	88	0	bm	88	490	43
	4"x8" stringer	149	0	bm	149	490	73
	2"x12" decking	330	0	bm	330	490	162
	4"x4"mud sill	8	0	bm	8	490	4
	Roof: Supply and install the following Kabakalli materials, all materials must be dressed before installation						
	2"x6" queen post	48	0	bm	48	490	24
	2"x8" ridge keel	221	0	bm	221	490	108
	2"x5"common rafters	2090	0	bm	2090	490	1,024
	2"x6" valley rafters	27	0	bm	27	490	13
	2"x6" hip rafters	27	0	bm	27	490	13
	1"x6" sheet laths	1436	0	bm	1436	490	704
	1"x10" fascia	340	0	bm	340	490	167
	2"x6" ties from rafter to rafter	200	0	bm	200	490	98
	Bolt and nuts for ties (3/8"x8")	176	0	no	176	1,000	176
	2"x6" double tie from roof plate to roof plate	360	0	bm	360	500	180
	2"x4" struts and ties from rafters to tie secure with bolt and nuts	76	0	bm	76	500	38
	Supply and supply 26 gauge zinc sheets secure with zinc screws to roof	710	0	s.y	710	4,000	2,840
	Supply and install 26 gauge plain sheet to ridge secure with zinc screws	221	0	L.f	221	2,000	442
	Supply and install aluminium heat extractor fan to roof	14	0	No	14	35,000	490
	Supply and install 6"PVC gutters complete with all fittings inclusive of brackets 18" c-c. stops, joins and 2" outlet pipes approx. 30' on both sides of roof	332	0	L.f	332	2,000	664
	Windows, Doors and Mesh: Windows						
	Supply and install Aluminium Casement windows (34"x48") complete with all ironmongery including locks making it functional	8	0	No	8	35,000	280
Total Overpaid							17,860

Region's Response: The Head of Budget Agency indicated that this matter is being pursued with the assistance of the Attorney General's Department in order to recover the amounts overpaid.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the amount overpaid and locate the outstanding records and present them for audit. (2021/193)

583. A contract for the extension of Kamarang hospital, Upper Mazaruni was awarded by NPTAB in the sum of \$43.710M. As at 31 December 2021, amounts totalling \$30.842M was paid to the Contractor. A physical verification of the project revealed the following observations:

- a) The septic tank was incorrectly constructed without an adequate slope to facilitate the flow of waste from the building into the tank, since the 4” waste pipe is installed over 2ft. lower than the top of the tank, while no waste outlet was seen for the filter box.



Poorly constructed Septic Tank

Region’s Response: The Head of Budget Agency indicated that the Contractor is presently on site doing corrective work.

Recommendation: *The Audit Office recommends that the Regional Administration investigate the findings stated above and engage the Contractor with a view of having the works rectified. (2021/194)*

Capital Purchases

584. Amounts totalling \$137.450M were budgeted for the purchase of capital items for the Regional Administration. As at 31 December 2021, amounts totalling \$137.374M were expended.

585. An examination of Payment Vouchers and other related documents and physical verifications of the assets purchased revealed that the Regional Administration was still not in receipt of a River Ambulance totalling \$19.380M at the time of reporting.

Region’s Response: The Head of the Budget Agency indicated that due to difficulty of having materials shipped in the country last year due to COVID-19, materials were received and fabrication of boat is now ongoing and would be delivered in 3 weeks.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to ensure that the River Ambulance is received and put into use. (2021/195)

Prior Year Matters

Current Expenditure

Maintenance Works

586. The Regional Administration did not recover overpayments totalling \$2.429M made in the years 2017 and 2018, as shown in the table below:

Year	Description	Amount Overpaid \$'000	Balance Outstanding \$'000
2017	Maintenance of Duplex Living Qrt. Mongrippa Hill	1,541	1,541
"	Maintenance of Bartica Secondary School	564	564
2018	M'tnce to Doctor's accommodation at the Regional Health Office, Bartica	324	324
Total		2,429	2,429

Region's Response: The Head of the Budget Agency indicated that the Regional Administration is renewing efforts to have these refunds.

Recommendation: The Audit Office once again recommends that the Regional Administration take steps to recover the overpayments and put proper systems in place to avoid recurrences. (2021/196)

Capital Expenditure

587. The Regional Administration is still to recover overpayments totalling \$1.519M overpaid in 2016 on the contract for the construction of living quarters at Mongrippa Hill, Bartica. A refund of \$200,000 was made at the time of reporting.

Region's Response: The Head of the Budget Agency indicated that the Contractor was written to and reminded of outstanding amounts to be repaid. The Regional Administration will continue to follow-up with this Contractor to recover the full amount overpaid.

Recommendation: The Audit Office once again recommends that the Regional Administration take steps to recover the overpayments and put proper systems in place to avoid recurrences. (2021/197)

Follow-up on the Implementation of Prior Year Audit Recommendations

588. The table below summarises the prior year matters as contained in the Auditor's General 2020 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 13 recommendations, 6 were fully implemented, 5 were partially implemented and 2 were not implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/468	Circularised Instructions	√		
2020/469	Overpayment of Salaries	√		
2020/470	IDW Drugs and Medical Supplies		√	
2020/471	Breach of Stores Regulation	√		
2020/472	Breach of Stores Regulation - Log Books			√
2020/473	Maintenance of Vehicles	√		
2020/474	Circularised Instructions		√	
2020/475	Breach of Stores Regulation	√		
2020/476	Capital Purchases	√		
2020/477	Overpayment of Contracts			√
2020/478	Circularised Instructions		√	
2020/479	Economic Fund/Economic Project		√	
2020/480	Overpayment of Capital Contracts		√	

AGENCY 78
REGION 8 – POTARO/SIPARUNI

Current Year Matters

Current Expenditure

Employment Costs

589. An audit examination of fifteen leavers for the year 2021 revealed that six persons who resigned during 2021 were overpaid salaries totalling \$574,357. At the time of reporting, the Administration had recovered salaries totalling \$436,057 from five officers, leaving \$138,300 outstanding. Similarly, the Regional Administration had still not recovered outstanding overpayments of net salaries and deductions which were overpaid to employees and various agencies for the years 2012 to 2015, 2018 and 2020, as summarised below:

Year	Net Salary Overpaid \$'000	Deductions Outstanding \$'000
2012	0	56
2013	0	291
2014	245	0
2015	390	15
2018	236	56
2020	162	0
Total	1,033	418

Region's Response: The Head of Budget Agency indicated that efforts are continuous to retrieve overpaid amounts from the employees.

Recommendation: *The Audit Office recommends that the Regional Administration follow-up this matter with the view of recovering the overpayments and ensure that pay change directives are communicated in a timely manner to the Regional Accounting Unit. (2021/198)*

Office and Field Supplies

Drugs and Medical Supplies

590. The sum of \$50M was budgeted for the procurement of Drugs and Medical Supplies under Health Services Programme - Line Item 6221 for the year 2021. According to the Appropriation Accounts the full amounts were expended as at 31 December 2021.

591. Included in the amounts spent were three transfers by way of Inter-Departmental Warrants (IDWs) totalling \$38M, to the Ministry of Health (MoH) to procure Drugs and Medical Supplies on behalf of the Regional Administration; whilst the Regional Administration expended the sum of \$12M using its own procurement procedures to purchase of drugs and medical supplies for the Region.

592. Warrants №.1, 2 and 3 of 2021 were issued on 27 April, 15 July and 1 November 2021 respectively, to the MoH for amounts totalling \$38M. Financial Returns were received from MoH indicating that amounts totalling \$31.347 M were expended. However, the cost of the items sent to the Region was not stated on the documentation that accompanied the deliveries. As a result, it could not be determined whether the full value was received for the sums warranted to the MoH.

Date	Warrant №.	Amount Warranted \$'000	Amount Expended \$'000
27/04/2021	01/2021	10,000	4,167
15/07/2021	02/2021	13,000	13,000
01/11/2021	03/2021	15,000	14,180
Total		38,000	31,347

Region's Response: The Head of Budget Agency indicated that the Regional Administration received a listing from MMU to the value of \$104M for Drugs and Medical Supplies Warranted. However, the Region was only able to reconcile the quantity received and not the cost.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that the list of Drugs and Medical Supplies attached to the warrants sent to MoH are submitted for audit inspection and reconciled with items received from the MMU with respect to quantity and cost. (2021/199)*

Fuel and Lubricants

Log Books

593. The Regional Administration owns and controls twenty-six vehicles/machinery/equipment, for which Log Books are required to be maintained. However, only eight were submitted for audit examination. Eighteen Log Books remain outstanding at the time of reporting.

Type of Vehicle/Equipment	Total №. Of Serviceable Vehicles/Machinery/Equipment	Log Books Received	№. Of Outstanding Logbooks
Motor Vehicles	10	4	6
Machine & Equipment	16	4	12
Total	26	8	18

Region's Response: The Head of Budget Agency indicated that all Log Books for vehicle located in Mahdia District have been submitted. The remaining Log Books are for vehicles in the North Pakaraimas.

Recommendation: *The Audit Office recommends that the Regional Administration comply fully with the Stores Regulations with respect to the maintenance of Log Books. (2021/200)*

594. Circularised Instructions state that for the occupation of Government Quarters, Public Servants are required to pay rent of 10% and 12% of their salary for unfurnished and furnished accommodation respectively, except where entitlement to rent-free Government Quarters had been previously approved, as a condition of service. There are seventy-two residential living quarters controlled by the Regional Administration. However, an audit examination of the House Rent Register revealed that only seven persons are currently paying rents, while there was no documentation to substantiate the entitlement to rent-free quarters for the others. A similar situation existed in 2019 and 2020.

Region's Response: The Head of Budget Agency indicated that rental is being deducted from the salaries of employees who are required to pay. However, there are staff from the North Pakaraimas occupying living quarters in Mahdia.

Recommendation: *The Audit Office recommends that the Regional Administration take steps to ensure that: (i) only Officers entitled to Government Quarters are accommodated there; and (ii) all outstanding amounts for rent are collected and deposited into the Consolidated Fund. (2021/201)*

Capital Expenditure

Capital Purchases

595. The Regional Administration entered into a contract to procure an ambulance in the sum of \$11.814M. The contract was awarded on 31 May 2021 and signed on 20 July 2021. The supplier was paid \$5.907M on the 10 December 2021 and a cheque for the remaining balance of \$5.907M was prepared at year end. At the time of reporting, the ambulance was not delivered to the Regional Democratic Council and the cheque was still on hand at the Sub Treasury Department.

Region's Response: The Head of Budget Agency indicated that all items, with the exception of the Land Cruiser (Ambulance) have been supplied to the Regional Democratic Council.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that the supplier deliver the item and to ensure that assets purchased are delivered promptly and put into immediate use. (2021/202)*

Prior Year Matters

Current Expenditure

Maintenance Work

596. The Regional Administration was still to recover overpayments totalling \$4.965M made on the following contracts during the years 2015, 2016 and 2018.

Year	Description	Amount Overpaid \$'000
2015	Rehabilitation to Sand Hills Primary	428
"	Rehabilitation of Paramakatoi Secondary School fence	927
"	Repairs to the bridge revetment at Mahdia	338
2016	Repairs to revetment at Wrong Turn, Mahdia	888
"	Repairs to "4 Apartment Building, Mahdia"	350
"	Repairs to Mahdia District Hospital Mortuary	156
"	Repairs to Mahdia Nursery School	320
"	Repairs to floor, Mahdia Secondary School	419
2018	Repairs to Trestle and Septic Tank at Kato Teacher's Quarter	399
"	Repairs to Teacher's Quarter, Building No. 3, Kato	740
Total		4,965

Capital Expenditure

Buildings

597. The contract duration for the construction of Nurses Hostel, Mahdia, expired since 2018 and the works were still incomplete. It was noted that the Contractor was paid \$50,000 for insurance; however, the insurances were not presented. In addition, the sum of \$50,000 was paid for testing of the materials, but the test results were not presented for audit verification.

598. The Regional Administration was yet to recover mobilisation advances totalling \$5.322M paid on contracts during 2017. However, the contracts were terminated due to failure to complete the works within the contractual period, as shown in the table below:

Description	Contract Sum \$'000	Amount Paid \$'000
<u>Public Works</u>		
Construction of roadway Phase 2 - Bamboo Creek to Paramakatoi	7,999	3,136
<u>Buildings</u>		
Extension of Chenapau Primary School	7,033	1,407
Upgrade of Mahdia Secondary School Dormitory	4,851	458
Construction of Culverts at 7 Miles	3,207	321
Total	23,090	5,322

599. The Regional Administration was still to recover overpayments totalling \$3.106M made on the following contracts during the years 2016, 2017 and 2018:

Year	Description	Amount Overpaid \$'000	Amount Recovered \$'000	Balance \$'000
2016	Construction of Staff Quarters, Kato	1,978	700	1,278
“	Construction of Doctors’ Quarters, Kato	1,940	700	1,240
“	Upgrade of Electrical Sys., Paramakatoi Health Centre	120	0	120
2017	Construction of an incinerator at Mahdia District Hospital	210	0	210
2018	Construction of Itabac Primary School	258	0	258
Total		4,506	1,400	3,106

Recommendation: *The Audit Office recommends that the Regional Administration continue to pursue the recovery of the outstanding amounts from Contractors. (2021/203)*

Follow-up on the Implementation of Prior Year Audit Recommendations

600. The table below summarises the prior year matters as contained in the Auditor’s General 2020 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 27 recommendations: 18 were fully implemented and 9 were partially implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/481	Overpayment of Salaries		√	
2020/482	Staff Vacancies	√		
2020/483	IDW Drugs and Medical Supplies		√	
2020/484	Breaches of Stores Regulations	√		
2020/485	Breaches of Stores Regulations		√	
2020/486	Breaches of Stores Regulations		√	
2020/487	Breaches of Stores Regulations	√		
2020/488	Breaches of Stores Regulations	√		
2020/489	Breaches of Stores Regulations	√		
2020/490	Circularised Instructions		√	
2020/491	Breaches of FMA Act 2003	√		
2020/492	Breaches of FMA Act 2003	√		
2020/493	Breaches of Stores Regulations	√		
2020/494	Breach of Procurement Act	√		
2020/495	Breach of Procurement Act	√		
2020/496	Breach of Procurement Act	√		
2020/497	Breach of Procurement Act	√		
2020/498	Breach of Stores Regulations		√	
2020/499	Breach of Stores Regulations	√		
2020/500	Breach of Stores Regulations	√		
2020/501	Breach of Procurement Act	√		
2020/502	Overpayment of Construction Works		√	
2020/503	Contract Register	√		
2020/504	Overpayment of Construction Work		√	
2020/505	Overpayment of Construction Works		√	
2020/506	Breaches of Stores Regulations	√		
2020/507	Breach of Stores Regulations	√		

AGENCY 79
REGION 9 – UPPER TAKUTU/UPPER ESSEQUIBO

Current Year Matters

Current Expenditure

Office and Field Supplies

601. An amount of \$249M was budgeted for the procurement of Drugs and Medical Supplies under the Health Services Programme - Line Item 6221. According to the Appropriation Accounts, the full amount was expended as at 31 December 2021.

602. Included in the amount expended were sums totalling \$150M, which were transferred by way of Inter-Departmental Warrants (IDWs) to the Ministry of Health (MoH) to procure Drugs and Medical Supplies on behalf of the Region, while the sum of \$99M was expended by the Region to purchase Drugs and Medical Supplies on their own.

603. With respect to the IDWs issued to the MoH, Warrant №. 1/2021 for \$100M was issued on 19 August 2021 while Warrant №. 2/2021 for \$50M was issued on 10 December 2021. Financial returns were received from the MoH indicating that the full amount was expended.

604. In addition, a Dispatch Report was presented from the Materials Management Unit (MMU) for Drugs supplied to the Region for January to December 2021. However, examination of the listing revealed that the total value of drugs dispatched to the Region for the year under review amounted to \$196.370M, which was \$46.370M worth of drugs being received in excess of the sum warranted to the MoH. In addition, the Regional Administration did not present a reconciliation of the drugs received in comparison to the sum warranted and the drugs requirement list that accompanied the Warrants.

Region's Response: The Head of the Budget Agency indicated that the excess Drugs and Medical Supplies were utilised by the Region.

Recommendation: *The Audit Office recommends that the Regional Administration put systems in place to reconcile the value of the drugs and medical supplies received with the sum warranted to the MoH. (2021/204)*

Maintenance Works

605. The sum of \$72M was budgeted for Maintenance of Roads within the Region. According to the Appropriation Accounts, the full sum was expended as at 31 December 2021. Included in the amount expended is the sum of \$13.697M which was paid to a Contractor for repairs to a section of Shiriri Road, South Central Rupununi. The contract was awarded in the sum of \$13.976M against an Engineer Estimate of \$14M. Physical verification of the completed works, measurements and calculations revealed that the Contractor was overpaid the sum of \$540,000 as shown in the table below.

Item	Description	Qty Paid	Qty Found	Unit	Diff	Rate \$	Amount Overpaid \$'000
1	Provide for general grubbing of vegetation, 4.3M wide and removal of all contaminated materials from existing carriageway.	4,000	2,200	M	1,800	300	540
Total Overpaid							540



Photographs of the completed roadworks at Shiriri Village - 13 July 2022

Region's Response: The Head of the Budget Agency has indicated that the Contractor was written to with the aim of recovering this overpayment.

Recommendation: *The Audit Office recommends that the Regional Administration (i) recover the overpayment of \$540,000 and (ii) ensure that all works completed are correctly measured and quantified before payments are made to Contractors. (2021/205)*

606. Section 29 of the Stores Regulations requires that Log Books be maintained for all motor vehicles, plant, machinery and equipment, except motor vehicles assigned to Ministers of Government, holders of Constitutional Offices and person of similar status. Examination of the records presented revealed that Log Books were required to be maintained for 131 serviceable vehicles, plants, machinery and equipment, however, only eighty-eight Log Books were presented for audit examination leaving forty-three outstanding as detailed in the table below:

Type of Vehicle /Equipment	Total № of Serviceable Vehicles/ Machinery/ Equipment	Log Books Received	№ of Outstanding Log Books
Motor Vehicles	85	80	5
ATVs	17	2	15
Motor Cycles	27	5	22
Tractor	2	1	1
Total	131	88	43

Region’s Response: The Head of the Budget Agency indicated that efforts will be made to locate the outstanding Log Books and present them for audit.

Recommendation: *The Audit Office recommends that the Regional Administration comply with the Stores Regulations with respect to the maintenance of Log Books. (2021/206)*

Other Matters

Cheque Orders

607. According to Circular №. 02/2019 dated 29 January 2019, Cheque Orders are required to be cleared within thirty 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, there were seven outstanding Cheque Orders totalling \$8.835M in respect of 2021. Further, thirty Cheque Orders took an average of ninety-eight days to clear after the stipulated time period. As such, we were unable to determine whether the Region received the intended benefits of these transactions. In addition, during 2021, an examination of the records revealed that ninety-three Cheque Orders valued at \$99.969M for the period 2017 to 2020 remained outstanding.

Year	№. Of Cheque Orders	Amount \$’000
2017	9	28,170
2018	27	8,248
2019	23	24,267
2020	34	39,284
Total	93	99,969

Region’s Response: The Head of the Budget Agency indicated that efforts are being made to locate documentation to clear these outstanding Cheque Orders, while the Cheque Orders for 2021 will be cleared when the items are received.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that these Cheque Orders are cleared within the stipulated time-frame in keeping with Circularised Instructions. (2021/207)*

Capital Expenditure

Capital Purchases

608. The sum of \$121.900M was allotted for Capital Purchases which entails (i) purchase of vehicle, boat, outboard engine, motor cycle, All-Terrain vehicles (ATVs), ambulance and bus; (ii) purchase of furniture and equipment; and (iii) purchase of school furniture and equipment. According to the Appropriation Accounts, as at 31 December 2021, amounts totalling \$121.866M were expended.

609. Examination of the Payment Vouchers and other related documents revealed that an Ambulance valued at \$12.700M was purchased in the year 2021. At the time of reporting, the Ambulance was still not delivered to the Regional Administration. Further, audit scrutiny revealed that the NPTAB award was dated 5 August 2021 while the Contractor uplifted full payment on 8 December 2021.

Region's Response: The Head of the Budget Agency has indicated that the Ambulance is currently at the wharf awaiting clearance, which will be done shortly.

Recommendation: *The Audit Office recommends that the Regional Administration follow-up this matter and ensure the Ambulance is cleared and the necessary documentation is presented for verification upon receipt of the Ambulance. (2021/208)*

Other Matters

610. It was discovered that the RDC in 2021, awarded eight contracts totalling \$106.830M to a Contractor that is currently blacklisted by the Public Procurement Commission (PPC) of Guyana. The details of the eight contracts are presented in the table below:

Cont. No	Date of Award	Contract	Contract Sum \$'000
398	17 May 2021	Construction of Bridge at Kabanawau Creek Deep South Rupununi Region No.9	29,661
318	22 March 2021	Repairs to Section of Road at Shiriri Village South Central Rupununi Region No.9	13,976
319	22 March 2021	Repairs to Road Aranaputa North Rupununi Region No.9	14,000
559	13 May 2021	Repairs to Section of Road at Toka North Rupununi Region No.9	7,900
503	14 April 2021	Construction of Bridge at Yupukari Central Rupununi Region No.9	11,429
560	Not seen	Repairs to section of Road at Yupukari	12,319
665	Not seen	Upgrading to Section of Road Yupukari	5,638
222	Not seen	Upgrading to Section of Road at Kumu Village	11,907
Total			106,830

Region's Response: The Head of the Budget Agency has indicated that this matter will be investigated.

Recommendation: The Audit Office recommends that the Head of Budget Agency investigate the matter highlighted above and desist from awarding contracts to blacklisted Contractors. (2021/209)

Prior Year Matters

Employment Costs

611. During the years 2015 to 2018 and 2020, amounts totalling \$3.518M remained outstanding as overpaid net salaries to employees while the related deductions totalling \$737,000 paid over to the various agencies were also still not recovered as shown below:

Year	Net Salary Overpaid \$'000	Net Salary Recovered \$'000	Net Salary Outstanding \$'000	Deductions Overpaid & Not Recovered \$'000
2015	831	256	575	202
2016	350	101	249	42
2017	1,725	312	1,413	208
2018	478	0	478	40
2020	803	0	803	245
Total	4,187	669	3,518	737

Region's Response: The Head of the Budget Agency indicated that the Regional Administration will continue to engage the agencies to recover overpayments. Follow-up was done with regards to this matter but nothing has been recovered to-date.

Recommendation: The Audit Office recommends that the Regional Administration continue to follow-up this matter with the view of recovering the overpayments and ensure that pay change directives are communicated in a timely manner to the Regional Accounting Unit. (2021/210)

Maintenance Works

612. The Regional Administration had still not recovered amounts totalling \$7.048M that were overpaid on the following projects in 2018.

Description	Amount Overpaid \$'000
Repairs to Regional Stores Fence, Central Rupununi	698
Repairs to section of road at St. Ignatius, Central Rupununi	3,410
Repairs to Achawib Primary School, Deep South	2,940
Total	7,048

Region's Response: The Head of the Budget Agency has indicated that efforts are continuing to recover the amounts overpaid.

Recommendation: *The Audit Office recommends that the Regional Administration recover the overpayments and ensure that all works completed are correctly measured and quantified before payments are made to Contractors. (2021/211)*

Capital Expenditure

613. The Regional Administration had still not recovered overpayments totalling \$18.447M that were made on the following contracts for the years 2015 to 2018:

Year	Description	Balance \$'000
2015	Upgrading to Aishalton Secondary Female Dorms	2,408
"	Upgrading to Aishalton Secondary Male Dorms	2,356
2016	Construction of five Apartment Building at Sand Creek	4,852
"	Upgrading to Karasabai Health Center	749
"	Extension to Sand Creek Health Center	5,407
"	Rehabilitation to Slaughter House at Aishalton	440
"	Construction of culverts at Kabanawau Bridge Approach	1,571
2018	Extension of Nappi Primary School	664
Total		18,447

Region's Response: The Head of the Budget Agency has indicated that efforts are continuing to recover the amounts overpaid.

Recommendation: *The Audit Office recommends that the Regional Administration recover the overpayments and ensure that all works completed are correctly measured and quantified before payments are made to Contractors. (2021/212)*

Follow-up on the Implementation of Prior Year Audit Recommendations

614. The table below summarises the prior year matters as contained in the Auditor’s General 2020 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted that of the 27 recommendations, 18 were fully implemented and 9 were partially implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/508	Overpayment of Salaries		√	
2020/509	Circularised Instructions	√		
2020/510	Circularised Instructions	√		
2020/511	IDW Drugs and Medical Supplies		√	
2020/512	IDW Drugs and Medical Supplies	√		
2020/513	IDW Drugs and Medical Supplies	√		
2020/514	Expire Drugs	√		
2020/515	Weak Internal Control - fuel	√		
2020/516	Circularised Instructions- rental of buildings	√		
2020/517	Circularised Instructions	√		
2020/518	Breaches of Procurement Act 2003	√		
2020/519	Circularised Instructions		√	
2020/520	Circularised Instructions	√		
2020/521	Circularised Instructions – Cheque Order		√	
2020/522	Breaches of Procurement Act 2003	√		
2020/523	Breaches of Procurement Act 2003	√		
2020/524	Breaches of Stores Regulations	√		
2020/525	Overpayment on Contract		√	
2020/526	Breaches of Procurement Act 2003	√		
2020/527	Overpayment on Contract		√	

AGENCY 80
REGION 10 – UPPER DEMERARA/BERBICE

Current Year Matters

Current Expenditure

Office and Field Supplies

615. The sum of \$611.671M was allocated under Office and Field Supplies. As at 31 December 2021, amounts totalling \$611.549M were expended during the year under review. Included in this amount is the sum of \$200M which was allotted for the procurement of Drugs and Medical Supplies under Health Services Programme – Line Item 6221. The Regional Administration expended \$79.999M using its own procurement procedures and issued an Inter-Departmental Warrant (IDW) for \$120M to the Ministry of Health (MoH) for the Ministry to procure Drugs and Medical Supplies on behalf of the Regional Administration.

616. With respect to the Inter-Departmental Warrant, IDW №. 1/2021 was issued on 14 May 2021 for the sum of \$120M. A Financial Return was received indicating that the full sum was expended. Audit examination of the cost listing of Drugs and Medical Supplies received by the Regional Administration from the Materials Management Unit (MMU) revealed that the items supplied to the Region, as stated on the cost listing summary, totalled \$935.095M, which was \$815.095M in excess of the amount warranted to MoH.

Region’s Response: The Head of Budget Agency indicated that the excess Drugs and Medical Supplies received were utilised by the Regional Administration.

Recommendation: *The Audit Office recommends that the Regional Administration ensure that the list of Drugs and Medical Supplies attached to the warrant sent to MoH is submitted for audit inspection and this is reconciled with the Drugs and Medical Supplies received from the MMU with respect to quantity and cost. (2021/213)*

617. The Regional Administration expended amounts totalling \$79.999M on the procurement of Drugs & Medical Supplies through the processing, twenty-seven Payment Vouchers. Audit examination of the Payment Vouchers and supporting documentations presented revealed the following discrepancies:

- a) According to the regulations made under the Procurement Act 2003 - Amendment of Schedule 1 and Schedule 2 to the Principal Regulations, Item 2, “*The threshold foreseen in section 27(1) of the Act for use of the request for quotations method of procurement shall be \$3,000,000*”. It was discovered that the Regional Democratic Council (RDC) breached the aforementioned regulations since the three-quote method of procurement was utilised in fourteen instances totalling \$71.552M. However, it was observed during the period under review that some purchases took one month and more to be delivered as shown in the table below. These purchases should have been publicly advertised and adjudicated by the Regional Tender Board due to the value exceeding the limit of \$3M.

No.	PV No.	Payee	Particulars	RTP Date	Goods Received Note Date	Amount \$'000
1	8000002632	Radiology Products & Medical Supplies	Pur albendazole etc	25/06/21	09/06/21	7,721
2	8000002634	Radiology Products & Medical Supplies	Pur phenytoin etc	25/06/21	27/07/21	7,691
3	8000003577	Radiology Products & Medical Supplies	Pur blood pressure machine etc	10/08/21	23/08/21	7,180
4	8000000719	Radiology Products & Medical Supplies	Pur albendazole etc	07/04/21	26/08/21	7,178
5	8000002635	Radiology Products & Medical Supplies	Pur dexamethasine eye drop, iodine, etc.	25/06/21	04/06/21	5,990
6	8000000767	Linden Medical Supplies Guyana Inc.	Purchased adrenaline etc	09/04/21	26/08/21	5,301
7	8000000695	Radiology Products & Medical Supplies	Purchased multivitamin etc	23/03/21	20/04/21	4,826
8	8000006517	Radiology Products & Medical Supplies	Pur insulin etc	14/12/21	14/01/22	4,795
9	8000002633	Radiology Products & Medical Supplies	Pur insulin etc	25/06/21	27/07/21	4,017
10	8000000247	Linden Medical Supplies Guyana Inc.	Supplied captopril etc	No RTP Seen	No GRN seen	3,626
11	8000000136	Supreme Distributors	Purc drum sanitising cleaner	08/02/21	19/02/21	3,336
12	8000003031	A Plus Consulting & General Services Inc.	Pur. Of blue surgical mask	No RTP Seen	No GRN seen	3,325
13	8000002133	A Plus Consulting & General Services Inc.	Pur. of blue surgical masks, etc.	No RTP Seen	No GRN seen	3,300
14	8000006521	M&G Medical Service and Supplies	Pur. syringes etc.	15/12/21	31/12/21	3,266
Total						71,552

Region's Response: The Head of Budget Agency indicated that this was an oversight using the wrong procurement method. This practice has since discontinued and corrective action will be taken to avoid such recurrences.

Recommendation: The Audit Office recommends that the Regional Administration comply fully with the Procurement Act. (2021/214)

Capital Expenditure

618. The sum of \$685.250M was allocated for the Region to execute its capital programme. According to the Appropriation Accounts, the sum of \$683.648M was expended.

Programmes	Description	Total Funds Available \$'000	Total Expenditure \$'000
1	Regional Administration & Finance	15,600	15,489
2	Public Infrastructure	156,940	155,536
3	Education Delivery	312,762	312,762
4	Health Services	161,600	161,550
5	Agricultural Development	38,348	38,311
Total		685,250	683,648

Buildings

619. The contract for the extension of DeVeldt Health Centre, Berbice River was awarded by the Regional Tender Board in the sum of \$4.023M to the lowest evaluated of eight bidders. There was an approved variation of \$1.591M revising the contract sum to \$5.614M against an Engineer's Estimate of \$5.083M. The contract was signed on the 28 June 2021 and given a start date of 9 July 2021 with a completion date of 24 September 2021. However, the defects liability period could not be determined from the documents presented. As at 31 December 2021, the full contract sum was paid to the Contractor. A physical verification was conducted on 19 July 2022, of the completed works, measurements, and calculation revealed the following overpayment:

Item	Description	Qty. Paid	Qty. Found	Unit	Diff.	Rate \$	Amount Overpaid \$'000
	Bill №.3 – Roof						
K	Profile Bat Proofing – 32” length	80	0	Nr	80	290	23
	Bill №.3 – Frame						
I	Columns not exceeding 108 sq.ft in cross section area	30	0	Yd2	30	2,000	60
	Bill №.3- Painting and Decorating						
B	Over 9” but not exceeding 12” wide	35	0	yd	35	600	21
C	Over 6” but not exceeding 9” wide	23	0	yd	23	600	14
D	Timber doors – Less than 3” wide	50	20	Yd2	30	600	18
	Sanitary Installations						
C	English made water closet	2	0	Nr	2	50,000	100
D	Mirror and Cupboard 450mmx450mm overall set in masonry wall	1	0	Nr	1	25,000	25
	Add Variation Bill						
	Supply and install 200 watts inverter as directed	1	0	Nr	1	220,000	220
	Supply and install 285 watts solar panel	2	0	Nr	2	160,000	320
	Supply and install 30 amps charge controller	1	0	Nr	1	35,000	35
	Supply and install Led lights	8	2	Nr	6	1,500	9
	26 gauge sheets screwed to purlins	150	50	Yd2	100	2,300	230
Total							1,075

620. In addition, examination of this project revealed the following:

- a) Termite treatment paid for in full, however, no certificate was seen to verify that this was actually completed (Bill №.2 – Substructure: item F);
- b) The electrical works were still ongoing at the time of physical verification. Only the wiring was done and the base for switches and 2# 2 feet LED lamps installed; and
- c) Shoddy work was done on PVC ceiling to eaves and internal of building. At the time of conducting the physical verification, sections of the ceiling could be seen hanging loosely while the doors carried unacceptable crevices.

Region’s Response: The Head of Budget Agency indicated that the Contractor was notified of the overpayment and will complete the outstanding works or refund any amount overpaid.

Recommendation: *The Audit Office recommends that the Regional Administration (i) take steps to recover the overpayment, ensures that completed works are accurately measured and quantified before payments are made to Contractors for works completed and (ii) should improve in the monitoring and inspections of works and desist from approving payments for poor quality finished works. In this instance, corrective works is recommended for, among others, the ceiling and doors which were installed. (2021/215)*

Capital Purchases

Land and Water Transport

621. Approval was granted by National Procurement Tender Administration Board for the procurement of one new 2017 4x4 Landcruiser Ambulance in the sum of \$11.514M. Audit checks revealed that the Region prepared a Payment Voucher on 10 November 2021 and processed a cheque on 17 November 2021 in the sum of \$11.514M. However, at the time of reporting, the ambulance was not delivered and the cheque, which has since become stale dated was still on hand at the Sub Treasury’s Department.

Region’s Response: The Head of Budget Agency indicated that the Supplier has indicated within two weeks’ time the delivery will be made for the Ambulance.

Recommendation: *The Audit Office recommends that the Head of Budget Agency ensure all outstanding deliveries are received and provided to the Audit Office with the evidence when received. (2021/216)*

Prior Year Matters

Current Expenditure

Maintenance Works

622. The Regional Administration had still not recovered amounts totalling \$1.863M overpaid on the following contracts in the years 2017 and 2018:

Year	Works Undertaken	Amount Overpaid \$’000
2017	Regional Democratic Council Office at Ituni	80
“	Ituni Guest House	420
2018	M’tee to Amelia’s Ward Primary School	119
“	External works to RDC Office, Ituni	661
“	M’tee to Boat House, Kwakwani	583
Total		1,863

Region's Response: The Head of Budget Agency indicated that the Regional Administration has written to the Contractors to have the monies refunded, however no refund has been made. The matter is presently engaging the Attorney General Office on the way forward.

Recommendation: *The Audit Office recommends that the Regional Administration recover the amounts overpaid and improve on the efficiency of the systems in place to monitor projects in order to avoid such overpayments. (2021/217)*

Capital Expenditure

623. In 2017, the contract for construction of Health Centre & Living Quarters - Wiruni, Berbice River was awarded by the National Procurement Tender Administration Board (NPTAB) in the sum of \$19.684M. Total payments made for works completed were \$9.167M with the Contractor receiving an advance payment of \$3.937M representing 20% of the contract sum, followed by three interim payments of \$2.019M, \$1.390M and \$1.822M respectively. However, the works were incomplete and the site was abandoned. The contract was subsequently terminated and it was difficult to ascertain whether or not the advance payment was fully recovered or if a valuation at termination was prepared and all accounts settled.

Region's Response: The Head of Budget Agency indicated that the matter is presently engaging the Attorney General Office on the way forward.

Recommendation: *The Audit Office recommends that the Regional Administration (i) ensure proper monitoring of all contracts awarded; (ii) a final account or valuation at termination is prepared; and (iii) any amount overpaid is recovered. (2021/218)*

624. In 2017, the Regional Tender Board (RTB) awarded the contract for construction of Staff Quarters – Ituni in the sum of \$10.166M to the third lowest evaluated of fourteen bidders. The Engineer's Estimate was \$11.373M. The total payments made for works completed were \$1.525M. Physical verification revealed that the works were incomplete and the site was abandoned. The contract was subsequently terminated; however, no valuation at termination was seen.

Region's Response: The Head of Budget Agency indicated that the matter is presently engaging the Attorney General Office on the way forward.

Recommendation: *The Audit Office recommends that the Regional Administration submit the valuation at termination for audit examination. (2021/219)*

625. The Regional Administration is still to recover overpayments totalling \$54.993M made on thirteen contracts in 2017 and 2018 as shown below:

Year	Description	Original Overpayment \$'000	Amount Cleared \$'000	Balance \$'000
2017	Installation of HDPE culvert at West Watooka	6,788	6,161	627
“	Upgrading of Drainage System – Potaro Road, Mackenzie	340	0	340
“	Construction of chain link fence at One Mile Primary School, Wismar	727	150	577
“	General rehabilitation to Christiansburg Secondary School at Wismar	385	0	385
“	Construction of water trough at Kwakwani Secondary School	120	20	100
“	Const of Regional Administration Building	39,000	0	39,000
2018	Upgrade drainage system at Dakama Circle	810	0	810
“	Rehab. of Mackenzie High School	2,625	550	2,075
“	Const. of Amelia’s Ward Health Centre	7,245	0	7,245
“	Construction of Health Post, Mabura	2,873	0	2,873
“	Rehabilitation of Kwakwani Sub-Office	961	0	961
Total		61,874	6,881	54,993

Region’s Response: The Head of Budget Agency indicated that the matter is presently engaging the Attorney General Office on the way forward.

Recommendation: *The Audit Office recommends that the Regional Administration recover the amounts overpaid and improve on the efficiency of the systems in place to monitor projects in order to avoid such overpayments. (2021/220)*

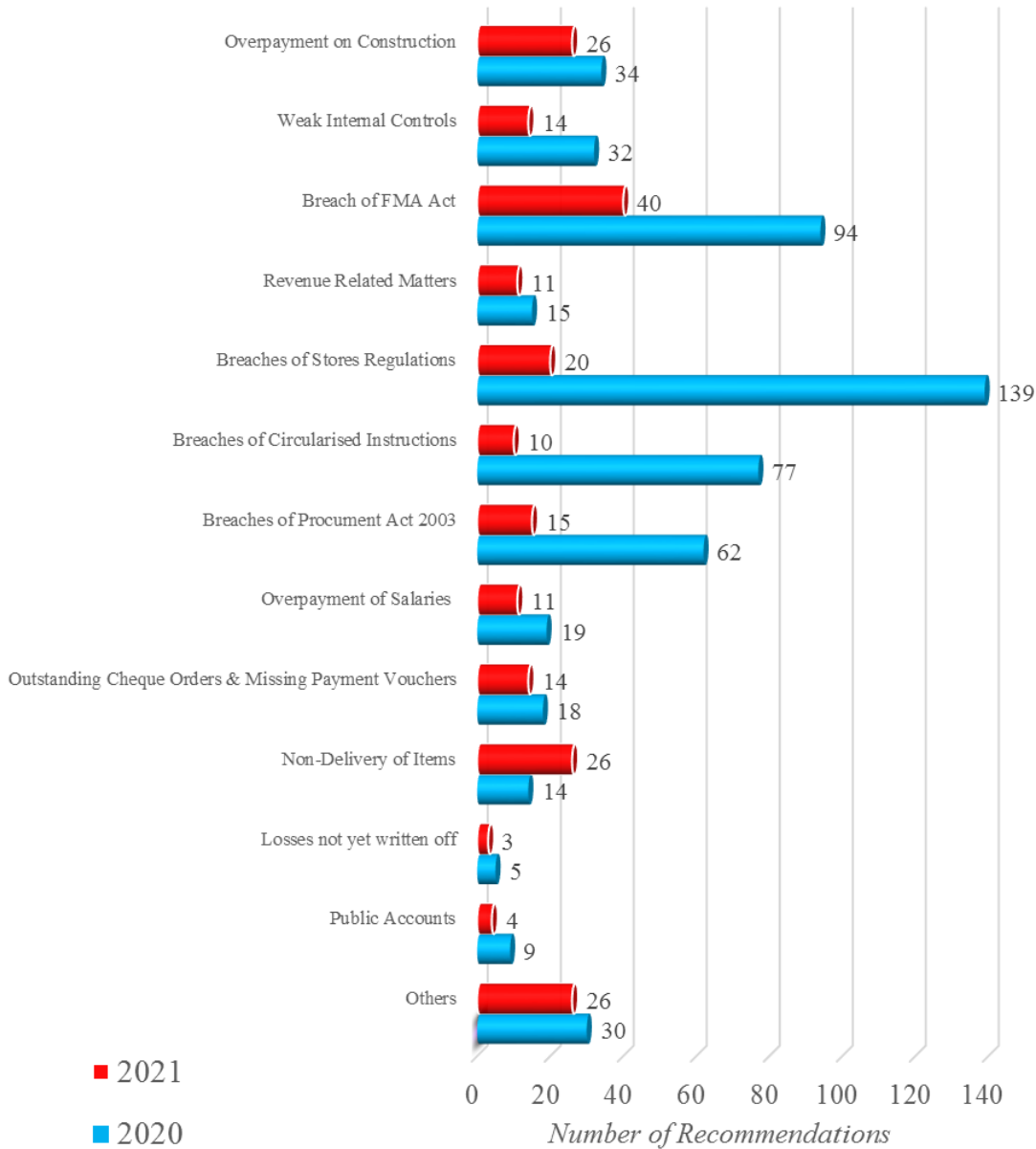
Follow-up on the Implementation of Prior Year Audit Recommendations

626. The table below summarises the prior year matters as contained in the Auditor’s General 2020 Report and the action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 21 recommendations; 15 were fully implemented, 2 were partially implemented and 4 were not implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2020/528	Breach of Circularised Instruction	√		
2020/529	IDW Drugs and Medical Supplies	√		
2020/530	Breach of Circularised Instruction	√		
2020/531	Breach of Stores Regulation	√		
2020/532	Breach of Stores Regulation	√		
2020/533	Breach of Procurement Act			√
2020/534	Breach of Procurement Act			√
2020/535	Breach of Stores Regulation	√		
2020/536	Breach of Stores Regulation	√		
2020/537	Breach of Stores Regulation	√		
2020/538	Breach of Stores Regulation	√		
2020/539	Breach of Stores Regulation	√		
2020/540	Breach of Circularised Instruction	√		
2020/541	Breach of Circularised Instruction	√		
2020/542	Breach of Procurement Act of 2003	√		
2020/543	Breach of Procurement Act of 2003	√		
2020/544	Breach of FMA Act	√		
2020/545	Overpayment on Construction		√	
2020/546	Breach of Procurement Act of 2003			√
2020/547	Breach of Procurement Act of 2003			√
2020/548	Overpayment on Construction		√	

SUMMARY OF RECOMMENDATIONS

627. The Bar-Graph below illustrates the comparison of my recommendations (2021-220 and 2020-548) under generalised areas. As can be seen, breaches of the relevant legislations, which include the Stores Regulations, the Fiscal Management and Accountability (FMA) Act and Circularised Instructions continued to dominate the findings, and are viewed with grave concern.



Follow-up on the Implementation of Prior Year Audit Recommendations

628. Each year, my Office issues recommendations that are designed at improving systems and practices at these entities and improving the Government's governance and accountability mechanisms. 548 recommendations were made in my 2020 Audit Report. We reviewed each recommendation to determine what action, if any, was taken by the respective Accounting Officers. At the time of reporting, 397 or 72% were fully implemented, 92 or 17% were partially implemented, while 59 or 11% were not implemented.

OTHER ENTITIES

SUMMARY OF AUDIT OPINIONS

629. A total of 163 opinions in relation to audits conducted on other entities were issued during the period 1 September 2021 to 31 August 2022. These include the audits of Public Enterprises, Statutory Bodies, Trade Unions, Foreign Funded Projects, Municipalities, Neighbourhood Democratic Councils and Constitutional Agencies. Of these 163 audits, twenty-nine years of accounts for twenty-three entities were audited by Chartered Accountants in public practice under the contracting out arrangement, in accordance with Part IV of the Audit Act 2004 at a total cost of \$70.898M while two assurance reports were issued for Inter-American Development Bank (IDB). Outlined below is a summary of the audit opinions issued.

Category	Opinions Issued from 1 September 2021 to 31 August 2021		
	In House	Contracted	Total
Public Enterprises	2	17	19
Statutory Bodies	41	12	53
Trade Unions	3	-	3
Foreign Funded Projects	28	-	28
Municipalities	11	-	11
Neighbourhood Democratic Councils	29	-	29
Constitutional Agencies	20	-	20
Total Audit Opinions	134	29	163
Assurance Reports - GYEITI	2	-	2
Total	136	29	165

AUDIT OF PUBLIC ENTERPRISES

630. There are thirty-nine Public Enterprises that are required to be audited under the Public Corporations Act 1988. Of the thirty-nine entities, nineteen audits had been finalised in respect of fourteen entities bringing three of the thirty-nine Public Enterprises up to date in respect of audits. Of the nineteen audits finalised, seventeen audits were executed under the contracting out arrangement while the other two audit was executed in-house. An analysis of the opinions issued in respect of the seventeen contracted audits revealed that four were disclaimer, five were qualified and eight were unqualified. The two audit executed in-house was unqualified. The details are stated below:

Disclaimer Opinion – Contracted Audits

№	Name of Entity	Year (s) of Audit	Reasons for Disclaimed Opinion
1	MARDS Rice Milling Complex limited	2016	<p>During the years 2000 to 2007, the Company borrowed three loans from the Government of Guyana which amounted to \$680M. The signed agreements for these loans were not available for audit verification. In addition, interest had not been accrued for and no repayment has been made to date.</p> <p>A receivables ledger was not presented for audit examination for Receivables of \$81.225M.</p> <p>Source documentation was not presented for audit examination for rental income of \$27.115M.</p> <p>Taxation payable of \$78.901M represents corporation and capital gains tax payable to the Guyana Revenue Authority. There was an absence of adequate records and reconciliation to support this amount.</p>
2	Guyana Post Office Corporation	2013-2015	<p>\$9.613 billion owed by agencies at year end 2015. Independent confirmations of balances were requested but were not obtained. An aged listing was not available.</p> <p>\$10.574 billion owed to agencies at year end 2015. This was not cleared neither was any reconciliation done. Independent confirmations of balances were requested but were not obtained.</p> <p>The title deeds for land and building with a net book value of \$104.893M were not available for examination.</p> <p>Independent confirmations were not received for accounts receivables.</p> <p>Inventory schedules detailing the quantities and cost were not presented.</p> <p>Provision was not made for any future pension liability.</p> <p>Tax recoverable of \$153.905M from the Guyana Revenue Authority was coming forward from previous years and no details were provided to verify this balance.</p>

Qualified Opinion - Contracted Audits

№	Name of Entity	Year (s) of Audit	Reasons for Qualified Opinion
1	Power Producers and Distributors Incorporated	2020	Documentations to corroborate the existence of liability of \$94.7M was not presented.
2	Guyana National Printers Limited	2019	No valuation for inventory amount of \$157.528M.
3	Guyana Water Incorporated	2018	<p>Inventories valuing \$135.554M relating to chemicals could not be counted due to the items not being packed in an orderly manner.</p> <p>Board approval was not presented for bad debts amounting to \$1.526 billion.</p> <p>Payment vouchers were not presented to verify the sum of \$20.572M for operating expenditure.</p>
4	Lethem Power Company Incorporated	2016	Receivables ledger was not presented.
5	Port Kaituma Power and Light Incorporated	2015	<p>Property, land and equipment is understated by an undetermined amount as the company failed to take into account assets such as land and building, two Perkins generators and three fuel tanks.</p> <p>The value of inventory was omitted from the statement of financial position.</p> <p>No provision for bad debts.</p> <p>Current liabilities of \$32.232M could not be verify due to lack of documentation.</p> <p>Income from the supply of electricity of \$70.717M could not be verify due to lack of documentation.</p>

Unqualified Opinion - Contracted Audits

No.	Name of Entity	Year (s) of Audit	No. of Opinions
1	Guyana Power and Light Incorporated	2021	1
2	Guyana Oil Company Limited	2021	1
3	GUYOIL Aviation Services Incorporated	2021	1
4	GUYOIL Consolidated Limited	2020	1
5	Guyana National Shipping Corporation Limited	2020	1
6	Cheddi Jagan International Airport Corporation	2020	1
7	Guyana National Newspapers Limited	2018	1
8	Lethem Power Company Incorporated	2015	1
Total			8

Unqualified Opinion - In-House

No.	Name of Entity	Year (s) of Audit	No. of Opinions
1	Mahdia Power and Light Company Incorporated	2013-2014	2
Total			1

AUDIT OF STATUTORY BODIES

631. There are sixty-one Statutory Bodies that are required under relevant Acts of Parliament to be audited. Of the sixty-one entities, fifty-three audits had been finalised in respect thirty-five entities bringing seven of the sixty-one Statutory Bodies up to date in respect of audits. Of the fifty-five audits finalised, twelve were executed under the contracting out arrangement and forty-two executed in-house. An analysis of the opinions issued in respect of the twelve contracted audits revealed that three were disclaimed, one was qualified and eight were unqualified. Of the opinions issued for the forty-one audits executed in-house, ten were qualified and thirty-one were unqualified. The details are stated below:

Disclaimer Opinion - Contracted Audit

№	Name of Entity	Year (s) of Audit	Reasons for Disclaimed Opinion
1	Guyana Civil Aviation Authority	2019	<p>Accounts receivables and prepayments included balances totalling \$522.838M that were outstanding for over 365 days. An impairment review of the balances was not done.</p> <p>Included in property, plant and equipment as at 31 December 2019 is an amount of \$1.447 billion which was not audited at 31 December 2016 due to lack of supporting documentation.</p> <p>No impairment review was done on property, plant and equipment.</p>
2	Guyana Rice Development Authority	2017	<p>Sales totalling \$155.287M for fertilizers were credited to payables and not income.</p> <p>Documentations were not provided to verify the movements of BLT fertilizer of \$53.537M nor confirmation of fertilizer held at year-end of \$41.518M.</p> <p>Included in Government of Guyana, related entities assets and receivables balance of \$3.516 billion were balances totalling \$797.564M coming forward from previous years. No provisions were made for these balances.</p> <p>Included in Government of Guyana and related entities liabilities balance of \$2.740 billion is a balance of \$689.124M which was not verified due to the absence of supporting documentations and confirmation.</p> <p>The Development Board had Government of Guyana, Related Entities Liabilities and trade payables of \$5.055 billion as at 31 December 2017. Supporting documents were not provided to verify Government of Guyana, related entities liabilities and trade payables balances amounting to \$2.904 billion.</p>
3	Guyana Lands and Surveys Commission	2017	<p>The Commission carried out a revaluation exercise on its furniture and equipment as at 31 December 2017. However, it was observed that all assets within furniture and equipment class were not revalued.</p> <p>A complete fixed asset register was not presented.</p>

Qualified Opinions - Contracted Audit

№	Name of Entity	Year (s) of Audit	Reasons for Qualified Opinion
4	Guyana School of Agriculture	2009	The company did not maintain sufficient documentation of transactions and consequently the scope of the audit was limited.

Unqualified Opinion - Contracted Audits

№	Name of Entity	Year (s) of Audit	№ of Opinions
1	Guyana Energy Agency	2020	1
2	Guyana Gold Board	2020	1
3	Central Housing and Planning Authority	2019	1
4	Institute of Applied Science and Technology	2019	1
5	Guyana National Bureau of Standards	2016	1
6	University of Guyana Pension Scheme	2013-2015	3
	Total		8

Qualified Opinion - In-house

№	Name of Entity	Year (s) of Audit	Reasons for Qualified Opinion
1	Board of Industrial Training	2016	<p>Property, plant and equipment acquired during the year were purchased using current subventions.</p> <p>Assets were registered in the name of the subject Ministry, rather than the Board of Industrial Training.</p> <p>Capital contributions were not recorded as equity.</p> <p>Software showed no evidence of being amortized or revalued.</p>
2	Guyana Revenue Authority	2015-2016	<p>Payment vouchers and other supporting documents to validate refunds of revenue totalling \$634.568M for 2015, were not submitted.</p> <p>Refunds to taxpayers were not reflected on the financial statements for 2015.</p> <p>The cash book was not closed at 31 December 2016.</p> <p>103 payments totaling \$262.475M for fixed assets were made in 2017, but were incorrectly recorded in 2016.</p> <p>The authority did not present any document for 2016 to prove that it owned three buildings. 652 assets valued \$119.264M for 2016 were not located and presented for verification.</p>

№	Name of Entity	Year (s) of Audit	Reasons for Qualified Opinion
3	Competition and Consumers Affairs Commission	2015	No documentation was presented to ascertain ownership of building the Commission occupied.
4	Georgetown Public Hospital Corporation	2015	A difference of \$206.972M for buildings was observed between the sum of \$2.712 billion recorded on the valuation presented and the amount of \$2.919 billion shown in the financial statements. No valuation was done for other non-currents assets totalling \$586.399M.
5	National Library	2015	A fixed asset register was not properly written up and maintained.
6	Government Information Agency	2014-2015	Debtors aged analysis revealed that there were forty-six debtors with outstanding balances totalling \$99.107M and \$125.503M for 2014 and 2015 respectively, which were over the ninety days' period.
7	Mahaica Mahaicony Abary Agricultural Development Authority	2008-2009	<p>The amounts of \$186M (2008) and \$237.1M (2009) of the allotted \$2.008 billion and \$2.245 billion respectively, for capital in the statement of financial position were utilized on recurrent expenditure and should have been reflected as expenditure.</p> <p>The amounts \$147.660M (2008) and \$208.047M (2009) were expended on drainage and irrigation works and reflected as capital expenditure in fixed assets were recurrent expenditure for maintenance works that should have been accounted for in the income statement.</p> <p>No physical count was done of the obsolete stocks.</p> <p>Documentation to ascertain completeness, accuracy and validity of receivables, prepayments and payables was not presented.</p>

Unqualified Opinion – In-house

№.	Name of Entity	Year (s) of Audit	№. of Opinions
1	Deposit Insurance Corporation of Guyana	2021	1
2	Bank of Guyana	2021	1
3	Bank of Guyana Pension Scheme	2021	1
4	Natural Resources Fund	2021	1
5	Financial Intelligence Unit	2021	1
6	Dependent's Pension Fund	2021	1
7	Public Utilities Commission	2020-2021	2
8	Pesticides and Toxic Chemical Control Board	2020	1
9	Small Business Council	2019-2020	2
10	Integrity Commission	2017-2020	4
11	Guyana National Broadcasting Authority	2019	1
12	Sugar Industry Labour Welfare Fund Committee	2019	1
13	Telecommunication Agency	2018-2019	2
14	Competition and Consumer Affairs Commission	2016-2018	3
15	National Drainage and Irrigation Authority	2015	1
16	Guyana Lottery Commission	2014	1
17	Bureau of Statistics	2008-2011	4
18	Guyana Tourism Authority	2005-2007	3
Total			31

SUMMARY OF RECOMMENDATIONS – QUALIFIED OPINION

632. A number of recommendations to correct weaknesses identified and to improve systems of internal control were made in the various audit reports issued:

- a) The Chart below gives an analysis of 215 audit recommendations made in respect of the four disclaimer and five qualified audit opinions issued for Public Enterprises.

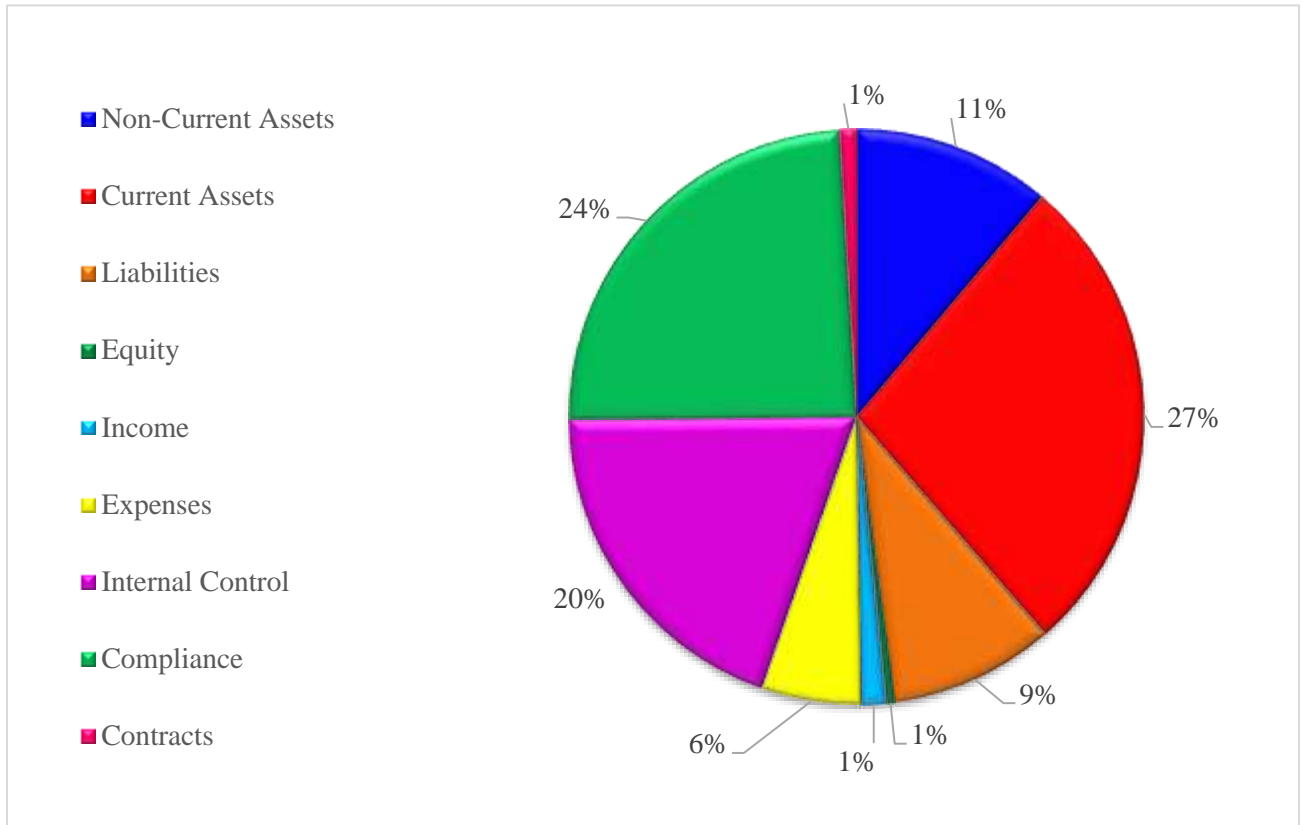


Figure (Source – Audit Reports)

b) The Chart below gives an analysis of 194 audit recommendations made in respect of the three disclaimer and eleven qualified audit opinions issued for Statutory Bodies.

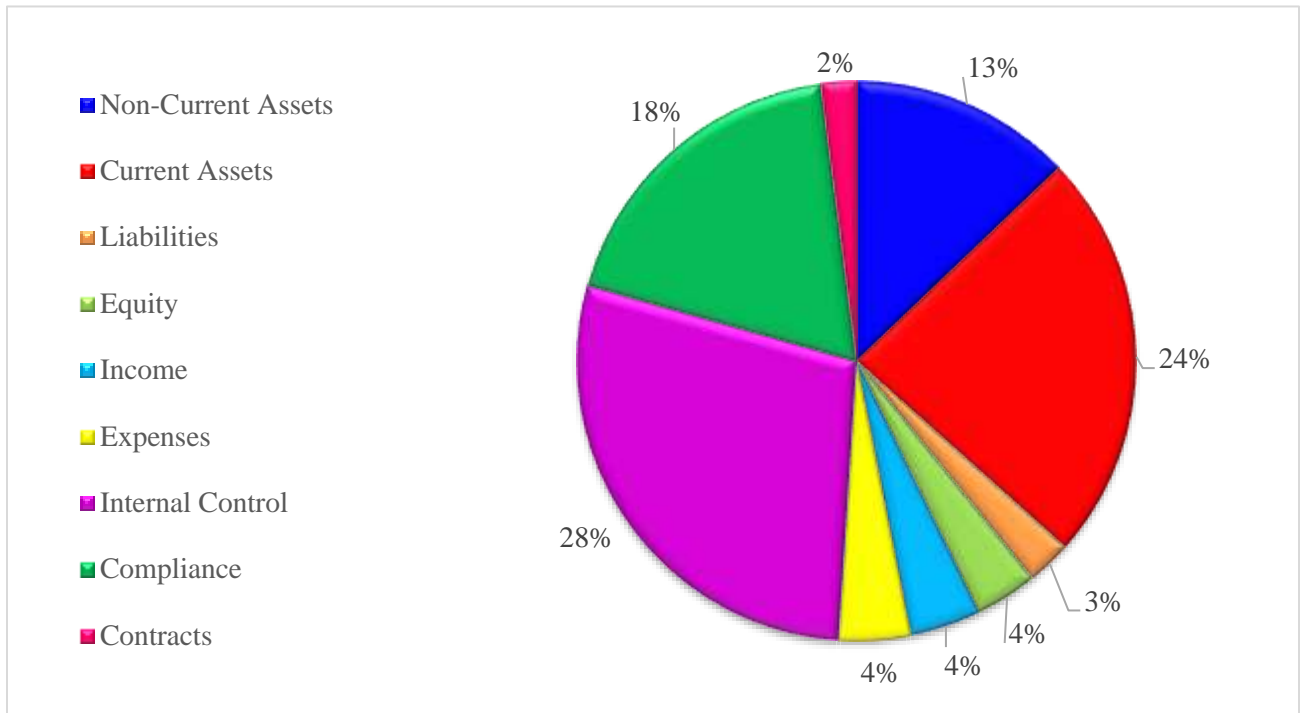


Figure (Source – Audit Reports)

ASSURANCE REPORTS

633. The Audit Office completed two assurance reports for the COVID -19 Public Health Emergency audit.

AUDIT OF TRADE UNIONS

634. Section 22 of Chapter 98:03 of the Trade Unions Act requires every Treasurer or other Officers to render to the Trustees a just and true account of moneys received and paid, funds remaining and all Bonds and Securities of the Union, which the Trustees are required to submit to the Auditor General for audit within fourteen days of the receipt of the account from the Treasurer. Of the twenty-three Trade Unions that are required to be audited and comply with the requirements of the Trade Unions Act, sixteen were significantly in arrears with statements outstanding for ten or more years. The three audits finalised were unqualified. The details are stated below:

No	Name of Entity	Year(s) of Audit	Type of Opinion	No of Opinions
1	Guyana Agricultural and General Workers' Union	2020	Unqualified	1
2	Guyana Labour Union	2014-2015	Unqualified	2
Total				3

AUDIT OF FOREIGN FUNDED PROJECTS

635. The Audit Office completed twenty-eight audits of Foreign Funded Projects as shown below within the specified deadline and in accordance with the Funding Agency Guidelines.

Name of Funding Agency	Year(s) of Audit	Type of Opinion	No. of Opinions
Inter-American Development Bank	2021	Unqualified	14
International Development Association	2021	Unqualified	4
CARICOM Development Fund	2021	Unqualified	1
United Nations Development Program	2021	Unqualified	4
Caribbean Development Bank	2020-2021	Unqualified	2
International Fund for Agricultural Development	2021	Unqualified	1
Islamic Development Bank	2021	Unqualified	2
Total			28

AUDIT OF MUNICIPALITIES

636. Section 177 of Chapter 28:01 of the Municipal and District Councils Act requires all Treasurer of Councils to make up their accounts yearly to the end of the financial year to which they relate and not later than four months after the end of the year. These accounts shall be submitted for audit and Treasurers who fail to do are guilty of an offence. Of the ten Municipalities that are required to be audited, eleven audits have been finalised in respect of Corriverton Town Council while the other nine Municipalities have 105 years of audit outstanding. An analysis of the opinions issued revealed that all were disclaimed. The details are stated below:

No	Name of Entity	Year (s) of Audit	Reasons for Disclaimer Opinion
1	Corriverton Town Council	2002-2012	The Council did not maintain sufficient documentation of transactions and consequently the scope of audit was limited.

AUDIT OF NEIGHBOURHOOD DEMOCRATIC COUNCILS

637. The Local Government Act, Chapter 28:02 requires Neighbourhood Democratic Councils (NDCs) to prepare accounts of receipt and expenditure up to the end of each financial year, which is twelve months ending on 31 December. Of the seventy NDCs, twenty-nine audits have been finalised in respect of eight Councils as shown below, while the majority of the NDCs were significantly in arrears in terms of submission of financial statements for auditing. An analysis showed that forty of the seventy NDCs did not submit financial statements for the years 2018, 2019 and 2020.

№	Name of Entity	Year (s) of Audit	№ of Opinions	Reasons for Qualified Opinion
1	Kintyre/Borlam	2016-2020	5	Documentation to ascertain the value of fixed assets was not provided for audit scrutiny.
2	Canefield/Enterprise	2015-2020	6	
3	Enfield/New Doe Park	2016-2019	4	
4	Bloomfield/Whim	2016-2018	3	Receivables schedule was not produced for audit examination.
5	Black Bush Polder	2016-2018	3	
6	Macedonia/Joppa	2015-2018	4	Grant income and grant expenditure were incorrectly reflected in the income statement.
7	Gibraltar/Fyrish	2016-2017	2	
8	Hogstye/Lancaster	2016-2017	2	
Total			29	

AUDIT OF CONSTITUTIONAL AGENCIES

638. Section 80 of the Fiscal Management and Accountability (FMA) Act requires all Constitutional Agencies (CA) to prepare and present audited financial statements, audited by the Auditor General. Of the sixteen Constitutional Agencies that are required to be audited under FMA (Amendment) Act 2015, twenty audits had been finalised in respect of thirteen CA as shown below, while ten of the sixteen CA did not submit financial statements for the year 2021.

№.	Name of Constitutional Agency	Year (s) of Audit	Type of Opinion	№. of Opinion
1	Local Government Commission	2022-2021	Unqualified	2
2	Judicial Service Commission	2020	Unqualified	1
3	Teaching Service Commission	2020	Unqualified	1
4	Director of Public Prosecutions	2019-2020	Unqualified	2
5	Public/Police Service Commission	2019-2020	Unqualified	2
6	Public Service Appellate Tribunal	2019	Unqualified	1
7	Human Rights Commission	2018-2019	Unqualified	2
8	Indigenous Peoples' Commission	2018-2019	Unqualified	2
9	Rights of the Child Commission	2018-2019	Unqualified	2
10	Women and Gender Equality Commission	2018-2019	Unqualified	2
11	Ethnic Relations Commission	2017-2018	Unqualified	2
12	Office of the Ombudsman	2018	Unqualified	1
Total				20

PERFORMANCE AUDIT

639. Having given the mandate to conduct Performance/Value-for-Money Audit by way of Section 24 of the Audit Act 2004, a Performance Audit Division was set up in 2008 to perform such audits. Audit examinations are carried out to ascertain the extent to which public entities are applying their resources and conduct activities economically, efficiently and effectively and with due regards to ensuring effective internal control. In this regard, the Audit Office completed the following five performance audits in 2021, which will be laid shortly before the National Assembly.

- (i) A Review of Training Programmes Established and Developed by the Council of Technical and Vocational and Training.
- (ii) Guyana's Preparedness for Marine Oil Spill Response.
- (iii) Management of Drugs and Medical Supplies at the Ministry of Public Health and Regional Health Facilities.
- (iv) Management of Medical Waste at Hospitals.
- (v) Receipts, Storage and Distribution of Textbooks to Schools.

640. The Audit Office is currently conducting performance audits on the areas listed below. These audits are expected to be completed and reported on during 2023.

- (i) Management of Maternal Health Care Services at GPHC.
- (ii) An Assessment of the Ministry of Education's Hinterland School Feeding Programme.
- (iii) INTOSAI Co-op Audit of Strong and Resilient National Health Care Systems-Linked to SDG.3d.
- (iv) An Assessment of Internal Controls in Ministries.
- (v) A Review of the Ministry of Labour's Occupational Safety and Health Inspection Process.
- (vi) A Review of the Design and Implementation Process of the Women's Innovation and Investment Network (WIIN) Programme.
- (vii) Management of Police Vehicles.

SPECIAL INVESTIGATIONS

641. Seven special investigations were finalised during the period October 2020 to September 2022, as listed below:

- (i) Guyana Lands & Surveys Commission - Sale of Vehicle.
- (ii) Ministry of Health - IDB Programme.
- (iii) Public Utilities Commission - Procurement of IT Specialist.
- (iv) Maritime Administration Department - Rehabilitation of Vessels.
- (v) Guyana Sugar Corporation – Review of Contracts.
- (vi) Ministry of Foreign Affairs – Irregularities at Guyana Consulate in Nickerie, Suriname.
- (vii) Mayor and Councillors of the City of Georgetown.

642. The following four special investigations/audits were at various stages:

- (i) Georgetown Public Hospital Corporation – Purchase of CT Scanner.
- (ii) Ministry of the Presidency - Procurement of Birth Certificates.
- (iii) Region 5 – Purchase of Drugs and Medical Supplies.
- (iv) Ministry of Health – Drug theft at MMU.

ACKNOWLEDGEMENTS

643. 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 complete 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.

**END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - REVENUE
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Reporting Object Group	Description	Approved Estimates 2021	Actual Receipts Paid into Consolidated Fund 2021	Variance 2021	Actual Receipts Paid into Consolidated Fund 2020
		\$'000	\$'000	\$'000	\$'000
<u>CURRENT REVENUE</u>					
500	Customs and Trade Taxes	24,632,937	27,053,930	2,420,993	21,339,674
510	Internal Revenue	123,757,085	133,253,259	9,496,174	113,160,526
520	Stamp Duties	501,395	558,094	56,699	460,292
525	Other Tax Revenues	167	4,137	3,970	0
530	Fees and Fines	1,218,337	1,534,567	316,230	1,061,233
541	Interest	21,936	1,617	(20,319)	21,493
545	Rents and Royalties	3,233,439	1,196,016	(2,037,423)	2,758,997
555	Dividends and Transfers	7,900,000	3,450,003	(4,449,997)	2,180,176
560	Miscellaneous Receipts	11,056,813	5,202,659	(5,854,154)	5,570,920
590	Value Added Taxes	53,564,240	48,362,785	(5,201,455)	49,843,887
594	Excise Taxes	40,072,531	46,400,836	6,328,305	33,922,019
597	Miscellaneous Receipts	64,038	14,699	(49,339)	63,990
	SUB TOTAL	266,022,918	267,032,602	1,009,684	230,383,207
<u>CAPITAL REVENUE</u>					
570	Miscellaneous Capital Revenue	2,030	7,735	5,705	2,015
575	External Grants	8,250,448	3,426,359	(4,824,089)	4,610,074
578	External Grants- EU	2,153,920	1,775,834	(378,086)	2,016,728
580	External Loans	30,604,937	23,518,059	(7,086,878)	13,976,464
	SUB TOTAL	41,011,335	28,727,987	(12,283,348)	20,605,281
	GRAND TOTAL	307,034,253	295,760,589	(11,273,664)	250,988,488

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER,
OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

END OF YEAR OUTCOME AND RECONCILIATION REPORT (REVENUE) OF THE GOVERNMENT OF GUYANA FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Current Revenue

Central Government's current receipts for 2021 surpassed the budgeted amount by \$1.010 billion. This outturn was attributed mainly to the higher-than-anticipated receipt of Internal Revenue, Excise Tax, and Customs and Trade Taxes of \$9.496 billion, 6.328 billion, and \$2.421 billion, respectively. These categories with higher collections cushioned the major shortfalls reported for Miscellaneous Receipts, Value Added Taxes (VAT), Dividends and Transfers, and; Rent and Royalties by \$5.854 billion, \$5.201 billion, \$4.450, and \$2.037 billion, respectively. The shortfalls were due to lower than anticipated receipt from Guyana R.E.D.D. Investment Fund, dividends, and special transfer, VAT from import of goods and domestic supply, and lower gold declarations by foreign companies.

Internal Revenue exceeded the budgeted amount due to higher-than-anticipated collections of private corporation tax of \$6.628 billion and personnel income tax of \$5.564 billion. Revenue collections from corporation income tax surpassed the budgeted amount because of larger remittances from companies within the oil and gas and the retail sales sectors. The sub-categories of Internal Revenue that reported shortfalls were corporation tax from the public sector of \$898.5 million, travel voucher tax of \$131.4 million, and travel tax of \$111.8 million.

The increased collections from personal income tax were on account of higher payments by companies within the oil and gas sector. Withholding tax also surpassed the budgeted amount by \$223.5 million, on account of higher collections from companies within the oil and gas sector. Income tax from self-employed was lower than the budgeted amount by \$1.580 billion due to a different method of Income Tax classification between the new software (OPTIMAL) and that of TRIPS. The higher collection of net property tax was on account of increased collections from private companies of \$140.9 million and individuals of \$103.5 million. The increase was due to a higher number of private companies and individuals making significant payments as well as several companies and individuals making late payments.

The increase in Excise Taxes was mainly on account of higher collections derived from taxes on motor vehicles of \$6.390 billion and alcoholic beverages of \$890.9 million. The growth in revenues from motor vehicles resulted from the higher number and value of motor vehicles imported, which in turn was due to the policy to allow the importation of vehicles more than eight years old. On the other hand, taxes from petroleum products and tobacco declined by \$812.6 million and \$139.8 million respectively. The negative variance on petroleum products resulted from a reduction in Excise Tax rate on both Diesel Oil and Gasoline from fifty (50) percent to thirty-five (35) percent to twenty (20) percent. This was intended to cushion the effects of increasing world prices for fuel and to provide some form of financial relief to the manufacturing sector and commuters.

The growth in Custom and Trade taxes reflected higher than anticipated collections from import duties of \$2.497 billion, overtime fees of \$92.6 million, other miscellaneous taxes of \$68 million, and revenues from betting shops of \$26.6 million. The increased collections resulted from the higher value of commodities imported such as biscuits, soap, furniture, household electronics, building cement, and beverages. On the other hand, the environmental levy reported collections lower than the budgeted amount of \$275.6 million.

Lower revenues collection of Value Added Taxes reflected the shortfalls reported for the import of goods and domestic supply categories of \$4.744 billion and \$465.2 million, respectively.

Collections from miscellaneous receipts, within the non-tax revenue category, registered a shortfall of \$5.854 billion on account of lower collections from Guyana R.E.D.D. Investment Fund. Meanwhile, the shortfalls reported for the collection of Receipts from dividends and special transfers resulted from lower receipts from statutory bodies and public enterprises. Royalties collections were lower by \$2.043 billion on account of less than anticipated gold declarations by foreign companies.

**END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - CURRENT EXPENDITURES
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Agency No.	Description	Notes	2021			2020
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment	Actual Expenditure
			\$'000	\$'000	\$'000	\$'000
01	Office of the President					
1	Administration		1,119,195	1,150,049	30,854	263,600
2	National Policy Development Presidential Advisory Services		1,095,959	1,270,331	174,372	294,921
3	Defence & National Security		189,642	184,178	(5,464)	37,191
4	Public Policy & Planning		316,750	286,863	(29,887)	77,130
5	Environmental Management & Compliance		1,454,363	1,419,336	(35,027)	444,293
6	Police Complaints Authority		33,181	25,955	(7,226)	12,066
02	Office of the Prime Minister					
1	Prime Minister's Secretariat		380,353	351,754	(28,599)	599,888
2	Disaster Preparedness, Response & Management		483,045	8,917,063	8,434,018	2,845,713
3	Power Generation		3,472,617	3,472,617	0	1,017,660
4	Telecommunications & Innovation		2,032,475	2,025,035	(7,440)	476,980
5	Government Information & Communication Services		784,117	755,391	(28,726)	194,861
03	Ministry of Finance					
1	Policy & Administration		21,061,560	24,717,198	3,655,638	20,227,096
2	Public Financial Management Policies & Services		6,158,906	6,005,358	(153,548)	5,754,522
04	Ministry of Foreign Affairs					
1	Development of Foreign Policy		0	0	0	1,235,950
2	Foreign Policy Promotion		0	0	0	2,384,956
3	Development of Foreign Trade Policy		0	0	0	37,462
05	Ministry of the Presidency					
1	Policy Development & Administration		0	0	0	1,447,027
2	Defence & National Security		0	0	0	70,283
3	Public Service Management		0	0	0	811,636
5	Citizenship & Immigration Services		0	0	0	266,142
6	Social Cohesion		0	0	0	224,745
7	Environmental Management & Compliance		0	0	0	935,722
8	Cultural Preservation & Conservation		0	0	0	568,930
9	Youth		0	0	0	408,420
05A	Sport		0	0	0	308,254
05B	Petroleum & Energy Management		0	0	0	123,485
06	Ministry of Parliamentary Affairs and Governance					
1	Policy Development & Administration		50,021	41,788	(8,233)	5,783
2	Parliamentary Affairs		4,000	3,156	(844)	75
3	Governance		80,851	64,421	(16,430)	25,192
07	Parliament Office					
1	National Assembly		1,802,411	1,621,999	(180,412)	1,338,504
08	Audit Office of Guyana					
1	Audit Office		1,016,347	1,016,347	0	890,586
09	Public and Police Service Commission					
1	Public & Police Service Commissions		151,505	137,611	(13,894)	129,653
10	Teaching Service Commission					
1	Teaching Service Commission		113,822	110,386	(3,436)	110,007
C/F			41,801,120	53,576,836	11,775,716	43,568,733

Agency No.	Description	Notes	2021		2020
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment
			\$'000	\$'000	\$'000
	B/F		41,801,120	53,576,836	11,775,716
11	Guyana Elections Commission				
	1 Elections Commission		4,041,996	1,805,381	(2,236,615)
	2 Elections Administration		0	0	0
12	Ministry of Foreign Affairs & International Cooperation				
	1 Development of Foreign Policy		1,823,671	1,868,690	45,019
	2 Foreign Policy Promotion		3,462,704	3,203,130	(259,574)
	3 Development of Foreign Trade Policy		55,078	49,829	(5,249)
13	Ministry of Local Government and Regional Development				
	1 Policy Development & Administration		393,541	324,448	(69,093)
	3 Regional Development		106,990	73,560	(33,430)
	4 Local Government Development		1,350,348	1,312,435	(37,913)
14	Ministry of Public Service				
	1 Policy Development & Administration		168,343	151,407	(16,936)
	2 Human Resource Development		2,837,185	2,724,819	(112,366)
	3 Human Resource Management		46,707	45,002	(1,705)
16	Ministry of Amerindian Affairs				
	1 Policy Development & Administration		605,356	570,025	(35,331)
	2 Community Development & Empowerment		515,052	472,291	(42,761)
17	Ministry of Indigenous Peoples' Affairs				
	1 Policy Development & Administration		0	0	0
21	Ministry of Agriculture				
	1 Ministry Administration		917,037	914,905	(2,132)
	2 Agriculture Development & Support Services		9,677,117	13,555,922	3,878,805
	3 Fisheries		229,968	218,640	(11,328)
	4 Hydrometeorological Services		489,001	496,535	7,534
23	Ministry of Tourism, Industry and Commerce				
	1 Policy Development & Administration		310,173	293,298	(16,875)
	2 Business Development, Support & Promotion		795,002	793,791	(1,211)
	3 Consumer Protection		130,190	126,130	(4,060)
	4 Tourism Development & Promotion		588,545	580,106	(8,439)
25	Ministry of Business				
	1 Policy Development & Administration		0	0	0
	2 Business Development, Support & Promotion		0	0	0
	3 Consumer Protection		0	0	0
	4 Tourism Development & Promotion		0	0	0
26	Ministry of Natural Resources				
	1 Policy Development & Administration		321,629	290,677	(30,952)
	2 Natural Resource Management		521,371	481,583	(39,788)
	4 Petroleum Management		435,361	297,910	(137,451)
31	Ministry of Public Works				
	1 Policy Development & Administration		1,597,743	1,592,071	(5,672)
	2 Public Works		4,980,231	4,972,243	(7,988)
	3 Transport		87,287	86,956	(331)
	C/F		78,288,746	90,878,620	12,589,874

Agency No.	Description	Notes	2021		2020
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment
			\$'000	\$'000	\$'000
	B/F		78,288,746	90,878,620	12,589,874
32	Ministry of Public Infrastructure				
1	Policy Development & Administration		0	0	0
2	Public Works		0	0	0
3	Transport		0	0	0
33	Ministry of Public Telecommunications				
1	Policy Development & Administration		0	0	0
2	Public Telecommunications		0	0	0
4	Industry Innovations		0	0	0
38	Ministry of Labour				
1	Policy Development & Administration		591,602	567,488	(24,114)
2	Labour Administration Services		227,011	183,761	(43,250)
39	Ministry of Human Services and Social Security				
1	Policy Development & Administration		320,033	315,491	(4,542)
2	Social Services		25,067,002	24,888,355	(178,647)
3	Child Care & Protection		830,653	798,266	(32,387)
40	Ministry of Education				
1	Policy Development & Administration		1,625,869	1,628,807	2,938
2	Training & Development		1,421,838	1,468,197	46,359
3	Nursery Education		1,968,230	1,858,071	(110,159)
4	Primary Education		4,592,352	4,621,342	28,990
5	Secondary Education		5,346,718	5,364,404	17,686
6	Post-Secondary/Tertiary Education		4,834,268	4,795,335	(38,933)
42	Ministry of Communities				
1	Sustainable Communities Management		0	0	0
2	Sustainable Communities Development		0	0	0
43	Ministry of Public Health				
1	Policy Development & Administration		0	0	0
2	Disease Control		0	0	0
3	Family Health Care Services		0	0	0
4	Regional & Clinical Services		0	0	0
5	Health Sciences Education		0	0	0
6	Standards & Technical Services		0	0	0
7	Disability & Rehabilitation Services		0	0	0
44	Ministry of Culture, Youth and Sport				
1	Policy Development & Administration		293,943	289,710	(4,233)
2	Culture		996,396	989,204	(7,192)
3	Youth		819,928	777,682	(42,246)
4	Sports		617,807	614,379	(3,428)
45	Ministry of Housing and Water				
1	Policy Development & Administration		172,935	163,886	(9,049)
2	Housing Development		1,274,537	1,275,337	800
3	Water Service Expansion & Management		2,415,200	2,415,460	260
	C/F		131,705,068	143,893,795	12,188,727

Agency No.	Description	Notes	2021		2020
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment
			\$'000	\$'000	\$'000
	B/F		131,705,068	143,893,795	12,188,727
47	Ministry of Health				
	1 Policy Development & Administration		1,811,707	1,879,332	67,625
	2 Disease Control-Communicable Diseases		5,620,653	8,851,156	3,230,503
	3 Family & Primary Health Care Services		2,130,683	3,994,898	1,864,215
	4 Regional & Clinical Services		21,030,459	22,182,064	1,151,605
	5 Health Sciences Education		737,979	624,120	(113,859)
	6 Standards & Technical Services		1,542,803	1,402,800	(140,003)
	7 Disability & Rehabilitation Services		553,691	534,802	(18,889)
	8 Disease Control-Non-Communicable Diseases		368,702	330,482	(38,220)
49	Ministry of Social Protection				
	1 Policy Development & Administration		0	0	0
	2 Social Services		0	0	0
	3 Labour Administration		0	0	0
	4 Child Care & Protection		0	0	0
51	Ministry of Home Affairs				
	1 Policy Development & Administration		965,038	948,139	(16,899)
	2 Guyana Police Force		14,375,927	14,269,091	(106,836)
	3 Guyana Prison Service		2,759,208	2,907,139	147,931
	5 Guyana Fire Service		1,560,276	1,535,649	(24,627)
	6 General Register Office		215,823	175,239	(40,584)
	7 Customs Anti Narcotics		435,469	435,011	(458)
52	Ministry of Legal Affairs				
	1 Policy Development & Administration		116,020	120,786	4,766
	2 Ministry Administration		0	0	0
	3 Attorney General's Chambers		388,886	374,881	(14,005)
	4 State Solicitor		35,740	32,384	(3,356)
53	Guyana Defence Force				
	1 Defence & Security Support		13,683,779	14,058,784	375,005
54	Ministry of Public Security				
	1 Policy Development & Administration		0	0	0
	2 Police Force		0	0	0
	3 Prison Service		0	0	0
	4 Police Complaints Authority		0	0	0
	5 Fire Service		0	0	0
	6 Customs Anti Narcotics Unit		0	0	0
55	Supreme Court				
	1 Supreme Court of Judicature		2,233,937	2,233,739	(198)
56	Public Prosecutions				
	1 Public Prosecutions		220,859	220,760	(99)
57	Office of the Ombudsman				
	1 Ombudsman		73,920	53,118	(20,802)
58	Public Service Appellate Tribunal				
	1 Public Service Appellate Tribunal		62,141	62,133	(8)
	C/F		202,628,768	221,120,302	18,491,534

Agency No.	Description	Notes	2021		2020
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment
			\$'000	\$'000	\$'000
	B/F		202,628,768	221,120,302	18,491,534
59	Ethnic Relations Commission				
1	Ethnic Relations Commission		227,526	150,076	(77,450)
60	Judicial Service Commission				
1	Judicial Service Commission		10,020	9,876	(144)
61	Rights Commissions of Guyana				
1	Rights Commissions of Guyana		164,689	116,475	(48,214)
62	Public Procurement Commission				
1	Public Procurement Commission		196,443	107,396	(89,047)
71	Region 1 - Barima/Waini				
1	Regional Administration & Finance		254,344	254,523	179
2	Public Works		388,562	383,785	(4,777)
3	Education Delivery		1,695,308	1,642,513	(52,795)
4	Health Services		1,235,071	1,222,363	(12,708)
5	Agriculture		21,764	21,440	(324)
72	Region 2 - Pomeroon/Supenaam				
1	Regional Administration & Finance		251,663	254,581	2,918
2	Agriculture		402,222	425,284	23,062
3	Public Works		143,662	135,931	(7,731)
4	Education Delivery		2,679,392	2,583,411	(95,981)
5	Health Services		1,216,616	1,201,605	(15,011)
73	Region 3 - Essequibo Islands/West Demerara				
1	Regional Administration & Finance		226,092	224,421	(1,671)
2	Agriculture		402,916	399,865	(3,051)
3	Public Works		203,383	195,964	(7,419)
4	Education Delivery		4,073,475	4,093,853	20,378
5	Health Services		2,056,562	2,049,587	(6,975)
74	Region 4 - Demerara/Mahaica				
1	Regional Administration & Finance		252,714	240,146	(12,568)
2	Agriculture		380,986	363,294	(17,692)
3	Public Works		168,153	182,470	14,317
4	Education Delivery		5,664,151	5,756,872	92,721
5	Health Services		1,708,792	1,679,741	(29,051)
75	Region 5 - Mahaica/Berbice				
1	Regional Administration & Finance		217,308	221,133	3,825
2	Agriculture		211,206	210,132	(1,074)
3	Public Works		184,607	181,054	(3,553)
4	Education Delivery		2,108,186	2,140,203	32,017
5	Health Services		993,954	992,095	(1,859)
76	Region 6 - East Berbice/Corentyne				
1	Regional Administration & Finance		188,985	192,957	3,972
2	Agriculture		1,035,402	1,043,939	8,537
3	Public Works		397,723	423,330	25,607
4	Education Delivery		4,451,084	4,583,829	132,745
5	Health Services		2,282,889	2,347,963	65,074
	C/F		238,724,618	257,152,409	18,427,791

Agency No.	Description	Notes	2021		2020
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment
			\$'000	\$'000	\$'000
	B/F		238,724,618	257,152,409	18,427,791
77	Region 7 - Cuyuni/Mazaruni				
1	Regional Administration & Finance		352,274	346,245	(6,029)
2	Public Works		197,429	196,451	(978)
3	Education Delivery		1,487,779	1,457,445	(30,334)
4	Health Services		862,385	852,661	(9,724)
5	Agriculture		0	0	0
78	Region 8 - Potaro/Siparuni				
1	Regional Administration & Finance		170,888	165,987	(4,901)
2	Public Works		183,311	181,271	(2,040)
3	Education Delivery		1,135,109	1,097,403	(37,706)
4	Health Services		394,929	405,881	10,952
5	Agriculture		24,311	24,000	(311)
79	Region 9 - Upper Takatu/Upper Essequibo				
1	Regional Administration & Finance		254,144	245,855	(8,289)
2	Agriculture		70,482	70,477	(5)
3	Public Works		241,870	240,651	(1,219)
4	Education Delivery		1,570,875	1,557,469	(13,406)
5	Health Services		819,943	816,426	(3,517)
80	Region 10 - Upper Demerara/Berbice				
1	Regional Administration & Finance		249,170	250,736	1,566
2	Public Works		205,177	204,061	(1,116)
3	Education Delivery		2,734,763	2,721,264	(13,499)
4	Health Services		875,488	867,455	(8,033)
5	Agriculture		30,843	30,218	(625)
	SUB TOTAL		250,585,788	268,884,365	18,298,577
	STATUTORY				
01	Office of the President		46,204	40,229	(5,975)
03	Ministry of Finance		6,044,303	6,043,693	(610)
05	Ministry of the Presidency		0	0	0
51	Ministry of Home Affairs		8,971	3,412	(5,559)
54	Ministry of Public Security		0	0	0
90	Public Debt		23,148,268	25,494,404	2,346,136
	SUB TOTAL		29,247,746	31,581,738	2,333,992
	TOTAL PAYMENTS		279,833,534	300,466,103	20,632,569

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER,
OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

END OF YEAR OUTCOME AND RECONCILIATION REPORT
(CURRENT EXPENDITURE) OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Current Expenditure

Central Government's current expenditure was \$300.466 billion, \$20.633 billion above the 2021 Budget allocation. Non-interest expenditure surpassed the budgeted sum of \$256.685 million by \$18.286 billion.

In the employment cost category, \$77.812 billion was expended. However, there was an unspent balance of \$1.752 billion, of which \$877.937 million accounted for benefits and allowances and \$873.593 million for wages and salaries.

Other goods and services expenditure amounted to \$90.272 billion, \$19.548 billion above the budgeted sum of \$70.724 billion. This was driven by approved supplementary provisions of \$ 10.0 billion for flood relief intervention, \$6.683 billion for the payment of vaccines and vaccine supplies to mitigate the spread of the COVID-19 virus, \$4.0 billion to cater for the clearance of arrears payments to the Guyana Power & Light Inc., and \$561.987 million for security services across the administrative regions to cater for increased rates.

Transfer payments expenditure totalled \$106.887 billion, \$489.859 million above the Budget. This was attributed to the approved supplementary provision of \$3.652 billion for the payment of one-off grants to severed sugar workers and out of crop support to the Guyana Sugar Corporation and \$236.989 million for operational expenses by the National and Drainage Irrigation Authority. There was underspending by constitutional agencies to the tune of \$2.670 billion, driven mainly by the underperformance of the Guyana Elections Commission.

In the category of public debt, the Budgeted amount of \$23.148 billion is lower than the revised amount of \$25.494 billion by \$2.346 billion due to the \$2.0 billion prepayment of principal to the National Insurance Scheme (NIS) under the NIS Debentures (GOG/NIS No. 1/2016); and the payment of accrued interest on the GOG/BOG Debenture Certificates (Series A to Series T) for an amount of \$1.194 billion. These payments totalled \$3.194 billion which were not budgeted for in 2021. However, the net effect of the savings mainly from the bilateral Non-Paris Club (NPC) creditors in arrears resulted in public debt showing \$2.346 billion above what was budgeted for in 2021.

**END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - CAPITAL EXPENDITURES
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Agency No.	Description	Notes	2021			2020
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment	Actual Expenditure
			\$'000	\$'000	\$'000	\$'000
01	Office of the President					
1	Administration		427,600	427,600	0	240,682
2	National Policy Development Presidential Advisory Services		68,000	68,000	0	49,041
3	Defence & National Security		40,000	22,190	(17,810)	0
4	Public Policy & Planning		10,000	10,000	0	4,955
5	Environmental Management & Compliance		313,622	151,052	(162,570)	32,585
6	Police Complaints Authority		5,500	5,486	(14)	999
02	Office of the Prime Minister					
1	Prime Minister's Secretariat		211,030	200,489	(10,541)	37,758
2	Disaster Preparedness, Response & Management		80,000	75,902	(4,098)	16,225
3	Power Generation		4,934,800	3,889,450	(1,045,350)	1,132,428
4	Telecommunication & Innovation		287,277	300,769	13,492	15,500
5	Government Information & Communication Services		177,200	177,129	(71)	26,566
03	Ministry of Finance					
1	Policy & Administration		11,586,139	3,460,633	(8,125,506)	13,790,232
2	Public Financial Management Policies & Services		90,950	84,868	(6,082)	85,880
04	Ministry of Foreign Affairs					
1	Development of Foreign Policy		0	0	0	16,821
2	Foreign Policy Promotions		0	0	0	13,696
05	Ministry of the Presidency					
1	Policy Development & Administration		0	0	0	4,986
5	Citizenship & Immigration Services		0	0	0	14,675
6	Social Cohesion		0	0	0	6,210
7	Environmental Management & Compliance		0	0	0	12,462
8	Cultural Preservation & Conservation		0	0	0	14,999
9	Youth		0	0	0	6,132
05A	Sport		0	0	0	30,443
05B	Petroleum & Energy Management		0	0	0	267,444
06	Ministry of Parliamentary Affairs & Governance					
1	Policy Development & Administration		29,403	29,191	(212)	6,843
2	Parliamentary Affairs		900	898	(2)	997
3	Governance		3,800	3,800	0	2,999
07	Parliament Office					
1	National Assembly		65,000	49,199	(15,801)	61,736
08	Audit Office of Guyana					
1	Audit Office		20,000	20,000	0	18,050
09	Public and Police Service Commission					
1	Public & Police Service Commission		4,000	3,996	(4)	5,466
10	Teaching Service Commission					
1	Teaching Service Commission		4,000	3,957	(43)	3,508
11	Elections Commission					
1	Elections Commission		120,000	23,482	(96,518)	67,682
12	Ministry of Foreign Affairs & International Cooperation					
1	Development of Foreign Policy		8,000	8,000	0	12,423
2	Foreign Policy Promotion		470,139	468,477	(1,662)	67,865
3	Development of Foreign Trade Policy		400	400	0	741
C/F			18,957,760	9,484,968	(9,472,792)	16,069,029

Agency No.	Description	Notes	2021		2020	
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment	
			\$'000	\$'000	\$'000	Actual Expenditure
						\$'000
	B/F		18,957,760	9,484,968	(9,472,792)	16,069,029
13	Ministry of Local Government & Regional Development					
1	Policy Development & Administration		58,393	24,280	(34,113)	7,658
3	Regional Development		101,919	118,527	16,608	106,090
4	Local Government Development		2,519,854	2,446,410	(73,444)	621,637
14	Ministry of Public Service					
1	Policy Development & Administration		4,000	3,978	(22)	1,800
2	Human Resources Development		6,000	5,532	(468)	938
3	Human Resources Management		3,500	3,499	(1)	1,988
16	Ministry of Amerindian Affairs					
1	Policy Development & Administration		33,816	32,820	(996)	20,547
2	Community Development & Empowerment		1,542,750	1,976,211	433,461	955,195
17	Ministry of Indigenous Peoples' Affairs					
1	Policy Development & Administration		0	0	0	14,017
21	Ministry of Agriculture					
1	Ministry Administration		674,624	481,892	(192,732)	634,671
2	Agriculture Development & Support Service		7,374,000	9,107,336	1,733,336	8,554,702
4	Fisheries		62,412	53,647	(8,765)	41,204
5	Hydrometeorological Services		66,000	66,000	0	50,036
23	Ministry of Tourism, Industry & Commerce					
1	Policy Development & Administration		22,000	21,918	(82)	61,261
2	Business Development, Support & Promotion		882,725	619,644	(263,081)	373,953
3	Consumer Protection		1,000	1,000	0	2,174
4	Tourism Development & Promotion		14,500	14,488	(12)	6,491
25	Ministry of Business					
1	Policy Development & Administration		0	0	0	12,148
2	Business Development, Support & Promotion		0	0	0	144,982
26	Ministry of Natural Resources					
1	Policy Development & Administration		15,920	15,903	(17)	64,409
2	Natural Resource Management		17,543	17,543	0	30,204
4	Petroleum Management		154,000	279,904	125,904	83,514
31	Ministry of Public Works					
1	Policy Development & Administration		117,500	117,500	0	71,923
2	Public Works		28,261,987	27,135,813	(1,126,174)	5,707,347
3	Transport		4,619,634	5,250,323	630,689	444,653
32	Ministry of Public Infrastructure					
1	Policy Development & Administration		0	0	0	2,934,923
2	Public Works		0	0	0	9,339,879
3	Transport		0	0	0	792,559
33	Ministry of Public Telecommunications					
1	Policy Development & Administration		0	0	0	3,500
2	Public Telecommunications		0	0	0	3,130,773
38	Ministry of Labour					
1	Policy Development & Administration		38,325	37,410	(915)	19,990
2	Labour Administration Services		16,520	15,742	(778)	7,093
39	Ministry of Human Service & Social Security					
1	Policy Development & Administration		3,171,194	2,146,417	(1,024,777)	6,160
2	Social Services		74,000	72,230	(1,770)	11,982
3	Child Care & Protection		62,000	53,529	(8,471)	28,494
	C/F		68,873,876	59,604,464	(9,269,412)	50,357,924

Agency No.	Description	Notes	2021		2020	
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment	Actual Expenditure
			\$'000	\$'000	\$'000	\$'000
	B/F		68,873,876	59,604,464	(9,269,412)	50,357,924
40	Ministry of Education					
1	Policy Development & Administration		1,775,921	1,071,622	(704,299)	426,442
2	Training & Development		765,517	709,909	(55,608)	360,058
3	Nursery Education		196,740	180,930	(15,810)	55,477
4	Primary Education		140,000	137,501	(2,499)	104,829
5	Secondary Education		1,292,719	861,082	(431,637)	913,686
6	Post Secondary/Tertiary Education		1,285,056	992,026	(293,030)	533,845
42	Ministry of Communities					
2	Sustainable Communities Development		0	0	0	1,537,093
43	Ministry of Public Health					
1	Policy Development & Administration		0	0	0	17,356
2	Disease Control		0	0	0	88,063
3	Family Health Care Services		0	0	0	408,425
4	Regional & Clinical Services		0	0	0	1,587,191
5	Health Sciences Education		0	0	0	773
7	Disability & Rehabilitation Services		0	0	0	12,753
44	Ministry of Culture, Youth & Sports					
1	Policy Development & Administration		33,442	32,763	(679)	14,526
2	Culture		194,608	193,809	(799)	43,678
3	Youth		73,078	73,066	(12)	17,094
4	Sports		915,500	790,854	(124,646)	182,309
45	Ministry of Housing & Water					
1	Policy Development & Administration		14,500	14,494	(6)	4,997
2	Housing Development		7,500,000	17,360,630	9,860,630	3,801,098
3	Water Service Expansion & Management		1,403,430	3,441,680	2,038,250	632,994
47	Ministry of Health					
1	Policy Development & Administration		329,500	285,173	(44,327)	48,028
2	Disease Control - Communicable Diseases		2,127,696	1,539,657	(588,039)	3,513,368
3	Family & Primary Health Care Services		420,848	325,770	(95,078)	83,121
4	Regional & Clinical Services		1,877,500	1,959,910	82,410	414,370
5	Health Sciences Education		132,800	73,168	(59,632)	6,205
6	Standards & Technical Services		322,500	211,654	(110,846)	2,531
7	Disability & Rehabilitation Services		27,090	19,092	(7,998)	3,312
8	Disease Control - Non Communicable Diseases		53,100	52,658	(442)	0
49	Ministry of Social Protection					
1	Policy Development & Administration		0	0	0	17,930
51	Ministry of Home Affairs					
1	Policy & Development & Administration		487,500	347,566	(139,934)	185,334
2	Guyana Police Force		935,000	1,134,812	199,812	785,037
3	Guyana Prison Service		2,273,030	2,233,079	(39,951)	1,575,835
5	Guyana Fire Service		376,100	610,079	233,979	61,200
6	General Register Office		5,000	4,998	(2)	695
7	Customs Anti Narcotics Unit		16,685	34,501	17,816	20,199
52	Ministry of Legal Affairs					
1	Policy & Development & Administration		359,382	416,195	56,813	202,341
3	Attorney General's Chambers		8,500	8,500	0	1,999
4	State Solicitor		598	595	(3)	0
53	Guyana Defence Force					
1	Defence & Security Support		1,105,000	1,951,816	846,816	2,744,931
	C/F		95,322,216	96,674,053	1,351,837	70,767,047

Agency No.	Description	Notes	2021		2020	
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment	Actual Expenditure
			\$'000	\$'000	\$'000	\$'000
	B/F		95,322,216	96,674,053	1,351,837	70,767,047
54	Ministry of Public Security					
	1 Policy & Development & Administration		0	0	0	245,958
	2 Police Force		0	0	0	740,046
	3 Prison Service		0	0	0	484,927
55	Supreme Court of Judicature					
	1 Supreme Courts of Judicature		1,200,000	878,604	(321,396)	430,303
56	Public Prosecutions					
	1 Public Prosecutions		28,000	53,999	25,999	17,067
57	Office of the Ombudsman					
	1 Ombudsman		1,625	1,623	(2)	0
59	Ethnic Relations Commission					
	1 Ethnic Relations Commission		10,000	6,010	(3,990)	13,123
61	Rights Commission of Guyana					
	1 Rights Commission of Guyana		6,712	1,303	(5,409)	9,196
62	Public Procurement Commission					
	1 Public Procurement Commission		3,500	407	(3,093)	6,770
71	Region 1 - Barima/Waini					
	1 Regional Administration & Finance		26,993	26,732	(261)	25,086
	2 Public Works		197,667	195,799	(1,868)	90,787
	3 Education Delivery		190,794	190,223	(571)	93,748
	4 Health Services		307,880	307,607	(273)	195,029
	5 Agriculture		15,244	15,244		4,656
72	Region 2 - Pomeroon/Supenaam					
	1 Regional Administration & Finance		14,000	13,997	(3)	2,994
	2 Agriculture		81,200	81,199	(1)	43,043
	3 Public Works		103,230	103,230	0	52,529
	4 Educational Delivery		278,329	380,024	101,695	110,760
	5 Health Services		176,820	176,817	(3)	88,057
73	Region 3 - Essequibo Islands/West Demerara					
	1 Regional Administration & Finance		33,450	33,446	(4)	13,963
	2 Agriculture		123,000	123,000	0	57,000
	3 Public Works		229,000	228,999	(1)	68,609
	4 Education Delivery		201,000	200,769	(231)	92,751
	5 Health Services		196,500	195,683	(817)	80,521
74	Region 4 - Demerara/Mahaica					
	1 Regional Administration & Finance		19,603	19,601	(2)	9,999
	2 Agriculture		27,600	27,599	(1)	28,980
	3 Public Works		156,000	156,000	0	87,648
	4 Education Delivery		336,000	335,997	(3)	183,791
	5 Health Services		197,295	197,293	(2)	145,146
75	Region 5 - Mahaica/Berbice					
	1 Regional Administration & Finance		16,000	15,996	(4)	8,482
	2 Agriculture		75,500	75,498	(2)	42,868
	3 Public Works		122,816	122,644	(172)	103,103
	4 Education Delivery		136,000	135,566	(434)	51,787
	5 Health Services		195,500	195,252	(248)	165,640
	C/F		100,029,474	101,170,214	1,140,740	74,561,414

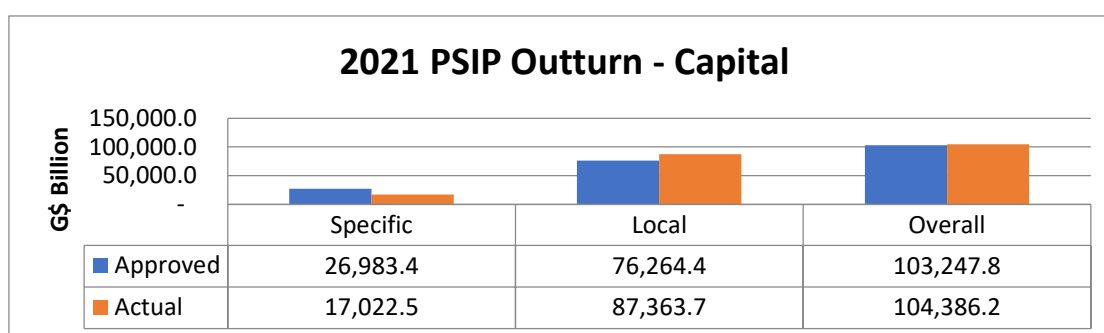
Agency No.	Description	Notes	2021		2020	
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment	Actual Expenditure
			\$'000	\$'000	\$'000	\$'000
	B/F		100,029,474	101,170,214	1,140,740	74,561,414
76	Region 6 - East Berbice/Corentyne					
1	Regional Administration & Finance		32,500	32,496	(4)	18,800
2	Agriculture		66,000	65,997	(3)	50,000
3	Public Works		293,500	293,498	(2)	107,000
4	Education Delivery		237,654	237,651	(3)	129,600
5	Health Services		235,000	235,000	0	131,642
77	Region 7 - Cuyuni/Mazaruni					
1	Regional Administration & Finance		35,500	35,497	(3)	4,368
2	Public Works		95,174	95,036	(138)	79,518
3	Education Delivery		212,000	211,988	(12)	119,855
4	Health Services		168,845	168,808	(37)	110,700
5	Agriculture		4,500	4,500	0	4,999
78	Region 8 - Potaro/Siparuni					
1	Regional Administration & Finance		11,000	10,962	(38)	688
2	Public Works		79,925	79,615	(310)	24,039
3	Education Delivery		201,500	201,448	(52)	96,378
4	Health Services		172,000	171,916	(84)	35,788
5	Agriculture		5,000	5,000	0	3,994
79	Region 9 - Upper Takatu/Upper Essequibo					
1	Regional Administration & Finance		56,200	56,196	(4)	33,859
2	Agriculture		40,800	40,800	0	36,500
3	Public Works		209,500	209,498	(2)	69,082
4	Education Delivery		210,500	210,466	(34)	95,050
5	Health Services		166,000	166,000	0	79,633
80	Region 10 - Upper Demerara/Berbice					
1	Regional Administration & Finance		15,600	15,489	(111)	17,218
2	Public Works		156,940	155,536	(1,404)	42,459
3	Education Delivery		312,762	312,708	(54)	165,565
4	Health Services		161,600	161,550	(50)	65,687
5	Agriculture		38,348	38,311	(37)	30,906
TOTAL PAYMENTS			103,247,822	104,386,180	1,138,358	76,114,742

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER,
OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT
CAPITAL EXPENDITURE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

Details	Approved	Actual	Variance	% Actual / Approved Allotment
	G\$ '000			
Specific	26,983.385	17,022.495	(9,960.890)	63.1%
Loans	18,732.937	13,635.607	(5,097.330)	72.8%
Grants	8,250.448	3,386.888	(4,863.560)	41.1%
Local	76,264.437	87,363.682	11,099.245	114.6%
Total	103,247.822	104,386.177	1,138.355	101.1%



The 2021 capital expenditure was projected at \$103.2 billion but recorded an outturn of \$104.4 billion, or 101.1% of the approved budget¹.

This overall performance was on account of the continued robust performance of the locally financed Public Sector Investment Programme (PSIP), aided by approved local supplementary funding to support critical areas, including housing and infrastructural development, health sector improvement, security, drainage and irrigation support, and water supply expansion and improvements. Consequently, the local PSIP recorded an implementation rate of 114.6% of the \$76.3 billion allocated².

Regarding the foreign portfolio, outturn was hampered by the delays in the award of critical infrastructure projects, notably the Linden-Mabura Road and the East Bank-East Coast Road Linkage projects. The delay in the award and other implementation challenges facing other developmental projects contributed to an implementation rate of 63.1% of the \$26.9 billion allocated.³

¹ Approved budget is varied by supplementary appropriations; this analysis compares outturn to approved budget. However, when outturn is compared to available budget (approved plus supplementary of \$23.2 billion) the implementation rate was 82.5%.

² When compared to the available budget the outturn on the local financed PSIP was 89.8%.

³ When compared to the available budget the outturn on the foreign portfolio was 58.4%.

The main reasons for the shortfalls in the donor financed PSIP are captured below:

Line Item	Description	Agency	Projects	Approved	Actual	Variance	Reasons
				G\$ Million			
LOAN							
5811	CDB	31 - MoPW	Sea Defences	959.230	503.075	(456.155)	Non responsive bids - works were re-tendered; only awarded in Dec.
5813	IDA	40 - MoE	Secondary Education Improvement Project	800.000	356.812	(443.188)	Contract for Good Hope terminated and was retendered.
		47 - MoH	COVID Response Programmes	750.000	65.313	(684.687)	Procurement delays.
5814	IDB	45 - MoHW	Adequate Housing & Urban Accessibility Programme	1,500.000	818.590	(681.410)	Delays with the selection of beneficiaries; and distribution of the core homes and home improvement subsidies consequent to the extension of the project boundary.
		38 - MoHSSS	Safety Nets for Vulnerable Populations - MoHSSS	3,000.000	2,099.342	(900.658)	Slow encashment of vouchers.
5818	INDIA	02 - OPM	Solar Power Project	500.000	-	(500.000)	Loan Agreement signed in Oct 2021 hence delayed launching of pre-qualification of contractors.
		31 - MoPW	East Bank - East Coast Road Linkage	1,000.000	-	(1,000.000)	No bids were received in first procurement process; tender process was re-launched and bids exceeded the engineer's estimate; project rescope and retendered.
GRANT							
5763	CDB	31 - MoPW	Linden-Mabura Road & Kurupukari Bridge	3,500.000	11.278	(3,488.722)	Optimistic procurement timeline was not realised.
5768	JAPAN	02 - OPM	Renewable Energy Improvement - Power System Project	628.800	161.780	(467.020)	Delayed implementation due to COVID 19 travel restrictions.

Extract for report – Capital Revenue:

Capital revenue reflected a negative variance of \$9.9 billion⁴ because of delays in the award of critical developmental projects, supply chain challenges for critical inputs occasioned by the COVID 19 pandemic, and poor project implementation.

⁴ External loans and grants only.

**STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND (CURRENT) FOR THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

		RECEIPTS			2021	2020
Reporting Object Group	Description	Approved Estimates	Actual Receipts Paid into Consolidated Fund	Variance	Actual Receipts Paid into Consolidated Fund	
		\$'000	\$'000	\$'000	\$'000	
500	Customs & Trade Taxes	24,632,937	27,053,930	2,420,993	21,339,674	
510	Internal Revenue	123,757,085	133,253,259	9,496,174	113,160,526	
520	Stamp Duties	501,395	558,094	56,699	460,292	
525	Other Tax Revenues	167	4,137	3,970	0	
530	Fees & Fines	1,218,337	1,534,567	316,230	1,061,233	
541	Interest	21,936	1,617	(20,319)	21,493	
545	Rents & Royalties	3,233,439	1,196,016	(2,037,423)	2,758,997	
555	Dividends & Transfers	7,900,000	3,450,003	(4,449,997)	2,180,176	
560	Miscellaneous Receipts	11,056,813	5,202,659	(5,854,154)	5,570,920	
590	Value Added Taxes	53,564,240	48,362,785	(5,201,455)	49,843,887	
594	Excise Tax	40,072,531	46,400,836	6,328,305	33,922,019	
597	Miscellaneous	64,038	14,699	(49,339)	63,990	
SUB TOTAL		266,022,918	267,032,602	1,009,684	230,383,207	
OTHER RECEIPTS						
Treasury Bills			153,369,953		83,499,496	
TOTAL RECEIPTS			420,402,555		313,882,703	

		PAYMENTS					2021	2020
Agency No.	Description	Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure	
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
CURRENT								
01	Office of the President							
1	Administration	1,169,695	0	1,169,695	1,153,187	1,150,049	263,600	
2	National Policy Development Presidential Advisory Services	1,355,885	0	1,355,885	1,306,215	1,270,331	294,921	
3	Defence & National Security	189,642	0	189,642	188,306	184,178	37,191	
4	Public Policy & Planning	293,750	0	293,750	292,750	286,863	77,130	
5	Environmental Management & Compliance	1,431,363	0	1,431,363	1,421,685	1,419,336	444,293	
6	Policy Complaints Authority	33,781	0	33,781	33,111	25,955	12,066	
02	Office of the Prime Minister							
1	Prime Minister's Secretariat	380,353	0	380,353	379,322	351,754	599,888	
2	Disaster Preparedness, Response & Management	10,483,045	0	10,483,045	9,029,773	8,917,063	2,845,713	
3	Power Generation	3,472,617	0	3,472,617	3,472,617	3,472,617	1,017,660	
4	Telecommunications & Innovation	2,032,475	0	2,032,475	2,026,266	2,025,035	476,980	
5	Government Information & Communication Services	784,117	0	784,117	775,651	755,391	194,861	
03	Ministry of Finance							
1	Policy & Administration	25,061,260	0	25,061,260	24,780,515	24,717,198	20,227,096	
2	Public Financial Management Policies & Services	6,159,206	0	6,159,206	6,076,875	6,005,358	5,754,522	
04	Ministry of Foreign Affairs							
1	Development of Foreign Policy	0	0	0	0	0	1,235,950	
2	Foreign Policy Promotion	0	0	0	0	0	2,384,956	
3	Development of Foreign Trade Policy	0	0	0	0	0	37,462	
C/F		52,847,189	0	52,847,189	50,936,273	50,581,128	35,904,289	

Agency No.	Description	2021				2020	
		Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	52,847,189	0	52,847,189	50,936,273	50,581,128	35,904,289
05	Ministry of the Presidency						
	1 Policy Development & Administration	0	0	0	0	0	1,447,027
	2 Defence & National Security	0	0	0	0	0	70,283
	3 Public Service Management	0	0	0	0	0	811,636
	5 Citizenship & Immigration Services	0	0	0	0	0	266,142
	6 Social Cohesion	0	0	0	0	0	224,745
	7 Environmental Management & Compliance	0	0	0	0	0	935,722
	8 Cultural Preservation & Conservation	0	0	0	0	0	568,930
	9 Youth	0	0	0	0	0	408,420
05A	Sport	0	0	0	0	0	308,254
05B	Petroleum & Energy Management	0	0	0	0	0	123,485
06	Ministry of Parliamentary Affairs & Governance						
	1 Policy Development & Administration	50,021	0	50,021	48,407	41,788	5,783
	2 Parliamentary Affairs	4,000	0	4,000	4,000	3,156	75
	3 Governance	80,851	0	80,851	80,851	64,421	25,192
07	Parliament Office						
	1 National Assembly	1,802,411	0	1,802,411	1,802,411	1,621,999	1,338,504
08	Audit Office of Guyana						
	1 Audit Office	1,016,347	0	1,016,347	1,016,347	1,016,347	890,586
09	Public & Police Service Commission						
	1 Public & Police Service Commission	151,505	0	151,505	151,505	137,611	129,653
10	Teaching Service Commission						
	1 Teaching Service Commission	113,822	0	113,822	113,822	110,386	110,007
11	Guyana Elections Commission						
	1 Elections Commission	4,041,996	0	4,041,996	4,041,996	1,805,381	4,000,460
12	Ministry of Foreign Affairs & International Co-operation						
	1 Development of Foreign Policy	1,899,916	0	1,899,916	1,886,934	1,868,690	611,256
	2 Foreign Policy Promotion	3,386,459	0	3,386,459	3,341,567	3,203,130	859,198
	3 Development of Foreign Trade Policy	55,078	0	55,078	52,383	49,829	13,560
13	Ministry of Local Government & Regional Development						
	1 Policy Development & Administration	396,007	0	396,007	335,778	324,448	101,166
	3 Regional Development	105,990	0	105,990	96,275	73,560	23,763
	4 Local Government Development	1,348,882	0	1,348,882	1,343,299	1,312,435	510,397
14	Ministry of Public Service						
	1 Policy Development & Administration	171,343	0	171,343	154,280	151,407	46,738
	2 Human Resource Development	2,834,185	0	2,834,185	2,763,709	2,724,819	1,001,728
	3 Human Resource Management	46,707	0	46,707	45,310	45,002	11,934
16	Ministry of Amerindian Affairs						
	1 Policy Development & Administration	605,356	0	605,356	596,001	570,025	191,476
	2 Community Development & Empowerment	515,052	0	515,052	511,786	472,291	254,056
17	Ministry of Indigenous Peoples' Affairs						
	1 Policy Development & Administration	0	0	0	0	0	498,328
21	Ministry of Agriculture						
	1 Ministry Administration	924,701	0	924,701	924,701	914,905	806,140
	2 Agriculture Development & Support Services	13,555,926	0	13,555,926	13,555,926	13,555,922	9,050,627
	3 Fisheries	221,144	0	221,144	220,639	218,640	187,690
	4 Hydrometeorological Services	499,912	0	499,912	499,912	496,535	466,970
	C/F	86,674,800	0	86,674,800	84,524,112	81,363,855	62,204,220

Agency No.	Description	2021				2020	
		Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	86,674,800	0	86,674,800	84,524,112	81,363,855	62,204,220
23	Ministry of Tourism, Industry & Commerce						
	1 Policy Development & Administration	308,663	0	308,663	308,171	293,298	81,591
	2 Buisness Development, Support & Promotion	799,768	0	799,768	797,022	793,791	193,678
	3 Consumer Protection	128,190	0	128,190	127,984	126,130	38,925
	4 Tourism Development & Promotion	587,289	0	587,289	585,897	580,106	144,417
25	Ministry of Business						
	1 Policy Development & Administration	0	0	0	0	0	151,440
	2 Business Development, Support & Promotion	0	0	0	0	0	653,925
	3 Consumer Protection	0	0	0	0	0	82,538
	4 Tourism Development & Promotion	0	0	0	0	0	285,837
26	Ministry of Natural Resources						
	1 Policy Development & Administration	321,629	0	321,629	310,699	290,677	287,054
	2 Natural Resource Management	521,371	0	521,371	502,148	481,583	308,945
	4 Petroleum Management	435,361	0	435,361	394,714	297,910	126,894
31	Ministry of Public Works						
	1 Policy Development & Administration	1,597,743	0	1,597,743	1,595,315	1,592,071	552,688
	2 Public Works	4,980,231	0	4,980,231	4,975,394	4,972,243	1,395,927
	3 Transport	87,287	0	87,287	87,280	86,956	24,971
32	Ministry of Public Infrastructure						
	1 Policy Development & Administration	0	0	0	0	0	6,136,793
	2 Public Works	0	0	0	0	0	3,377,142
	3 Transport	0	0	0	0	0	38,873
33	Ministry of Public Telecommunication						
	1 Policy Development & Administration	0	0	0	0	0	179,778
	2 Public Telecommunications	0	0	0	0	0	1,511,992
	4 Industry Innovations	0	0	0	0	0	37,025
38	Ministry of Labour						
	1 Policy Development & Administration	586,420	0	586,420	581,380	567,488	166,452
	2 Labour Administration Services	232,193	0	232,193	222,820	183,761	84,272
39	Ministry of Human Services & Social Security						
	1 Policy Development & Administration	325,338	0	325,338	317,629	315,491	85,927
	2 Social Services	25,070,002	0	25,070,002	25,069,895	24,888,355	11,493,070
	3 Child Care & Protection	822,348	0	822,348	803,159	798,266	238,068
40	Ministry of Education						
	1 Policy Development & Administration	1,645,662	0	1,645,662	1,637,836	1,628,807	1,616,783
	2 Training & Development	1,595,378	0	1,595,378	1,484,499	1,468,197	1,354,985
	3 Nursery Education	1,970,010	0	1,970,010	1,946,691	1,858,071	1,659,571
	4 Primary Education	4,700,936	0	4,700,936	4,700,936	4,621,342	2,986,690
	5 Secondary Education	5,448,912	0	5,448,912	5,434,641	5,364,404	4,205,865
	6 Post-Secondary/Tertiary Education	4,813,980	0	4,813,980	4,813,843	4,795,335	4,476,328
42	Ministry of Communities						
	1 Sustainable Communities Management	0	0	0	0	0	1,097,710
	2 Sustainable Communities Development	0	0	0	0	0	880,354
C/F		143,653,511	0	143,653,511	141,222,065	137,368,137	108,160,728

Agency No.	Description	2021				2020	
		Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	143,653,511	0	143,653,511	141,222,065	137,368,137	108,160,728
43	Ministry of Public Health						
	1 Policy Development & Administration	0	0	0	0	0	1,138,123
	2 Disease Control	0	0	0	0	0	1,550,717
	3 Family Health Care Services	0	0	0	0	0	828,638
	4 Regional & Clinical Services	0	0	0	0	0	12,712,140
	5 Health Sciences Education	0	0	0	0	0	351,688
	6 Standards & Technical Services	0	0	0	0	0	807,850
	7 Disability & Rehabilitation Services	0	0	0	0	0	338,116
44	Ministry of Culture, Youth & Sports						
	1 Policy Development & Administration	293,943	0	293,943	291,399	289,710	112,009
	2 Culture	996,396	0	996,396	992,182	989,204	269,344
	3 Youth	819,928	0	819,928	787,291	777,682	245,696
	4 Sports	617,807	0	617,807	616,061	614,379	251,109
45	Ministry of Housing & Water						
	1 Policy Development & Administration	171,335	0	171,335	163,893	163,886	50,906
	2 Housing Development	1,275,337	0	1,275,337	1,275,337	1,275,337	714,300
	3 Water Service Expansion & Management	2,416,000	0	2,416,000	2,415,461	2,415,460	606,506
47	Ministry of Health						
	1 Policy Development & Administration	1,941,951	0	1,941,951	1,928,571	1,879,332	635,541
	2 Disease Control-Communicable Diseases	8,992,404	0	8,992,404	8,992,404	8,851,156	3,893,391
	3 Family & Primary Health Care Services	4,121,428	0	4,121,428	4,121,428	3,994,898	793,831
	4 Regional & Clinical Services	22,482,969	0	22,482,969	22,392,524	22,182,064	6,457,946
	5 Health Sciences Education	703,359	0	703,359	695,345	624,120	171,907
	6 Standards & Technical Services	1,568,866	0	1,568,866	1,567,117	1,402,800	1,172,368
	7 Disability & Rehabilitation Services	555,271	0	555,271	555,271	534,802	158,584
	8 Disease Control- Non Communicable Disease	370,702	0	370,702	349,580	330,482	0
49	Ministry of Social Protection						
	1 Policy Development & Administration	0	0	0	0	0	242,344
	2 Social Services	0	0	0	0	0	12,234,699
	3 Labour Administration	0	0	0	0	0	416,587
	4 Child Care & Protection	0	0	0	0	0	445,155
51	Ministry of Home Affairs						
	1 Policy Development & Administration	972,295	0	972,295	972,295	948,139	228,170
	2 Guyana Police Force	14,368,670	0	14,368,670	14,280,193	14,269,091	4,283,334
	3 Guyana Prison Service	2,913,471	0	2,913,471	2,911,994	2,907,139	725,081
	5 Guyana Fire Service	1,600,276	0	1,600,276	1,597,536	1,535,649	361,866
	6 General Register Office	215,823	0	215,823	192,931	175,239	58,394
	7 Customs Anti Narcotics	435,469	0	435,469	435,469	435,011	120,140
52	Ministry of Legal Affairs						
	1 Policy Development & Administration	124,121	0	124,121	120,995	120,786	355,352
	2 Ministry Administration	0	0	0	0	0	50,915
	3 Attorney General's Chambers	380,785	0	380,785	374,887	374,881	368,056
	4 State Solicitor	35,740	0	35,740	35,740	32,384	12,589
53	Guyana Defence Force						
	1 Defence & Security Support	14,078,171	0	14,078,171	14,078,171	14,058,784	13,184,701
	C/F	226,106,028	0	226,106,028	223,366,140	218,550,552	174,508,821

Agency No.	Description	2021				2020	
		Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	226,106,028	0	226,106,028	223,366,140	218,550,552	174,508,821
54	Ministry of Public Security						
	1 Policy Development & Administration	0	0	0	0	0	605,767
	2 Police Force	0	0	0	0	0	9,634,209
	3 Prison Service	0	0	0	0	0	1,721,051
	4 Police Complaints Authority	0	0	0	0	0	13,065
	5 Fire Service	0	0	0	0	0	1,061,963
	6 Customs Anti Narcotics Unit	0	0	0	0	0	264,066
55	Supreme Court						
	1 Supreme Court of Judicature	2,233,937	0	2,233,937	2,233,937	2,233,739	1,974,432
56	Public Prosecutions						
	1 Public Prosecutions	220,859	0	220,859	220,859	220,760	193,725
57	Office of the Ombudsman						
	1 Ombudsman	73,920	0	73,920	73,920	53,118	53,041
58	Public Service Appellate Tribunal						
	1 Public Service Appellate Tribunal	62,141	0	62,141	62,141	62,133	40,865
59	Ethnic Relations Commission						
	1 Ethnic Relations Commission	227,526	0	227,526	227,526	150,076	207,669
60	Judicial Service Commission						
	1 Judicial Service Commission	10,020	0	10,020	10,020	9,876	10,019
61	Rights Commission of Guyana						
	1 Rights Commission of Guyana	164,689	0	164,689	164,689	116,475	122,372
62	Public Procurement Commission						
	1 Public Procurement Commission	196,443	0	196,443	196,443	107,396	186,156
71	Region 1 - Barima/Waini						
	1 Regional Administration & Finance	259,493	0	259,493	254,536	254,523	240,985
	2 Public Works	391,266	0	391,266	384,789	383,785	357,077
	3 Education Delivery	1,687,146	0	1,687,146	1,646,870	1,642,513	1,547,381
	4 Health Services	1,245,071	0	1,245,071	1,222,828	1,222,363	1,072,799
	5 Agriculture	21,764	0	21,764	21,660	21,440	0
72	Region 2 - Pomeroon/Supenaam						
	1 Regional Administration & Finance	269,264	0	269,264	254,667	254,581	237,364
	2 Agriculture	434,379	0	434,379	425,592	425,284	388,040
	3 Public Works	144,600	0	144,600	136,330	135,931	128,994
	4 Education Delivery	2,672,376	0	2,672,376	2,584,213	2,583,411	2,404,594
	5 Health Services	1,211,260	0	1,211,260	1,201,941	1,201,605	1,124,585
73	Region 3 - Essequibo Islands/West Demerara						
	1 Regional Administration & Finance	231,903	0	231,903	228,521	224,421	217,042
	2 Agriculture	402,274	0	402,274	400,135	399,865	390,357
	3 Public Works	202,214	0	202,214	199,295	195,964	152,429
	4 Education Delivery	4,116,179	0	4,116,179	4,115,733	4,093,853	4,071,822
	5 Health Services	2,056,562	0	2,056,562	2,052,978	2,049,587	1,979,017
74	Region 4 - Demerara/Mahaica						
	1 Regional Administration & Finance	248,359	0	248,359	240,398	240,146	256,187
	2 Agriculture	364,625	0	364,625	363,301	363,294	377,449
	3 Public Works	183,153	0	183,153	182,529	182,470	158,186
	4 Education Delivery	5,762,447	0	5,762,447	5,757,241	5,756,872	5,811,609
	5 Health Services	1,679,764	0	1,679,764	1,679,764	1,679,741	1,563,358
	C/F	252,879,662	0	252,879,662	249,908,996	244,815,774	213,076,496

Agency No.	Description	2021				2020	
		Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	252,879,662	0	252,879,662	249,908,996	244,815,774	213,076,496
75	Region 5 - Mahaica/Berbice						
	1 Regional Administration & Finance	225,970	0	225,970	222,929	221,133	196,983
	2 Agriculture	211,206	0	211,206	210,140	210,132	208,084
	3 Public Works	184,607	0	184,607	181,438	181,054	173,238
	4 Education Delivery	2,160,342	0	2,160,342	2,155,931	2,140,203	2,090,295
	5 Health Services	1,006,792	0	1,006,792	992,313	992,095	928,177
76	Region 6 - East Berbice/Corentyne						
	1 Regional Administration & Finance	198,335	0	198,335	192,984	192,957	181,137
	2 Agriculture	1,044,474	0	1,044,474	1,044,066	1,043,939	963,839
	3 Public Works	425,449	0	425,449	423,375	423,330	326,817
	4 Education Delivery	4,590,818	0	4,590,818	4,584,422	4,583,829	4,500,617
	5 Health Services	2,348,377	0	2,348,377	2,348,377	2,347,963	2,245,194
77	Region 7 - Cuyuni/Mazaruni						
	1 Regional Administration & Finance	353,771	0	353,771	351,252	346,245	333,728
	2 Public Works	197,429	0	197,429	196,457	196,451	181,766
	3 Education Delivery	1,498,878	0	1,498,878	1,458,846	1,457,445	1,404,939
	4 Health Services	861,825	0	861,825	853,232	852,661	810,270
78	Region 8 - Potaro/Siparuni						
	1 Regional Administration & Finance	171,301	0	171,301	166,061	165,987	173,103
	2 Public Works	183,586	0	183,586	181,376	181,271	181,103
	3 Education Delivery	1,136,078	0	1,136,078	1,131,289	1,097,403	1,001,348
	4 Health Services	405,973	0	405,973	405,973	405,881	365,643
	5 Agriculture	24,311	0	24,311	24,311	24,000	21,662
79	Region 9 - Upper Takatu/Upper Essequibo						
	1 Regional Administration & Finance	256,522	0	256,522	245,884	245,855	237,164
	2 Agriculture	70,482	0	70,482	70,477	70,477	66,187
	3 Public Works	241,870	0	241,870	240,651	240,651	229,924
	4 Education Delivery	1,573,168	0	1,573,168	1,557,633	1,557,469	1,473,476
	5 Health Services	819,943	0	819,943	816,546	816,426	739,931
80	Region 10 - Upper Demerara/Berbice						
	1 Regional Administration & Finance	257,445	0	257,445	250,808	250,736	230,621
	2 Public Works	205,177	0	205,177	204,212	204,061	157,240
	3 Education Delivery	2,762,635	0	2,762,635	2,723,392	2,721,264	2,498,597
	4 Health Services	888,129	0	888,129	869,759	867,455	751,275
	5 Agriculture	31,338	0	31,338	30,558	30,218	22,230
	SUB TOTAL	277,215,893	0	277,215,893	274,043,688	268,884,365	235,771,084
	STATUTORY						
01	Office of the President	46,204	0	46,204	41,755	40,229	12,030
03	Ministry of Finance	6,044,303	0	6,044,303	6,044,303	6,043,693	5,769,336
05	Ministry of the Presidency	0	0	0	0	0	18,078
51	Ministry of Home Affairs	8,971	0	8,971	3,412	3,412	2,084
54	Ministry of Public Security	0	0	0	0	0	22,508
90	Public Debt	25,541,768	0	25,541,768	25,541,768	25,494,404	19,324,344
	SUB TOTAL	31,641,246	0	31,641,246	31,631,238	31,581,738	25,148,380
	OTHER EXPENDITURE						
	Treasury Bills					83,524,468	74,314,205
	TOTAL PAYMENTS					383,990,571	335,233,669
	SURPLUS (DEFICIT)					36,411,984	(21,350,966)

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER,
OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

**STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND (CAPITAL) OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

RECEIPTS

Reporting Object Group	Description	2021			2020
		Approved Estimates	Actual Receipts Paid into Consolidated Fund	Variance	Actual Receipts Paid into Consolidated Fund
		\$'000	\$'000	\$'000	\$'000
570	Miscellaneous Capital Revenue	2,030	7,735	5,705	2,015
575	External Grants	8,250,448	3,426,359	(4,824,089)	4,610,074
578	External Grants-EU	2,153,920	1,775,834	(378,086)	2,016,464
580	External Loans	30,604,937	23,518,059	(7,086,878)	13,976,464
TOTAL RECEIPTS		41,011,335	28,727,987	(12,283,348)	20,605,017

PAYMENTS

Agency No.	Description	2021					2020
		Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President						
1	Administration	427,600	0	427,600	427,600	427,600	240,682
2	National Policy Development Presidential Advisory Services	68,000	0	68,000	68,000	68,000	49,041
3	Defence & National Security	40,000	0	40,000	22,391	22,190	0
4	Public Policy & Planning	10,000	0	10,000	10,000	10,000	4,955
5	Environmental Management & Compliance	313,622	0	313,622	151,063	151,052	32,585
6	Police Complaints Authority	5,500	0	5,500	5,500	5,486	999
02	Office of the Prime Minister						
1	Prime Minister's Secretariat	211,030	0	211,030	200,752	200,489	37,758
2	Disaster Preparedness, Response & Management	80,000	0	80,000	80,000	75,902	16,225
3	Power Generation	4,977,146	0	4,977,146	3,889,450	3,889,450	1,132,428
4	Telecommunications & Innovation	300,780	0	300,780	300,769	300,769	15,500
5	Government Information & Communication Services	177,200	0	177,200	177,129	177,129	26,566
03	Ministry of Finance						
1	Policy & Administration	11,586,139	0	11,586,139	3,462,295	3,460,633	13,790,232
2	Public Financial Management Policies & Services	90,950	0	90,950	90,950	84,868	85,880
04	Ministry of Foreign Affairs						
1	Development of Foreign Policy	0	0	0	0	0	16,821
2	Foreign Policy Promotions	0	0	0	0	0	13,696
05	Ministry of Presidency						
1	Policy Development & Administration	0	0	0	0	0	4,986
5	Citizenship & Immigration Services	0	0	0	0	0	14,675
6	Social Cohesion	0	0	0	0	0	6,210
7	Environmental Management & Compliance	0	0	0	0	0	12,462
8	Cultural Preservation & Conservation	0	0	0	0	0	14,999
9	Youth	0	0	0	0	0	6,132
05A	Sport	0	0	0	0	0	30,443
05B	Petroleum & Energy Management	0	0	0	0	0	267,444
06	Ministry of Parliamentary Affairs and Governance						
1	Policy Development & Administration	29,403	0	29,403	29,403	29,191	6,843
2	Parliamentary Affairs	900	0	900	900	898	997
3	Governance	3,800	0	3,800	3,800	3,800	2,999
C/F		18,322,070	0	18,322,070	8,920,002	8,907,457	15,831,558

		PAYMENTS					
		2021				2020	
Agency No.	Description	Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	18,322,070	0	18,322,070	8,920,002	8,907,457	15,831,558
07	Parliament Office						
	1 National Assembly	65,000	0	65,000	51,024	49,199	61,736
08	Audit office of Guyana						
	1 Audit Office	20,000	0	20,000	20,000	20,000	18,050
09	Public and Police Service Commission						
	1 Public & Police Service Commission	4,000	0	4,000	4,000	3,996	5,466
10	Teaching Service Commission						
	1 Teaching Service Commission	4,000	0	4,000	4,000	3,957	3,508
11	Elections Commission						
	1 Elections Commission	120,000	0	120,000	38,875	23,482	67,682
12	Ministry of Foreign Affairs & International Cooperation						
	1 Development of Foreign Policy	8,000	0	8,000	8,000	8,000	12,423
	2 Foreign Policy Promotion	470,139	0	470,139	468,477	468,477	67,865
	3 Development of Foreign Trade Policy	400	0	400	400	400	741
13	Ministry of Local Government and Regional Development						
	1 Policy Development & Administration	58,393	0	58,393	24,288	24,280	7,658
	3 Regional Development	118,532	0	118,532	118,532	118,527	106,090
	4 Local Government Development	2,519,854	0	2,519,854	2,448,908	2,446,410	621,637
14	Ministry of Public Service						
	1 Policy Development & Administration	4,000	0	4,000	4,000	3,978	1,800
	2 Human Resources Development	6,000	0	6,000	6,000	5,532	938
	3 Human Resource Management	3,500	0	3,500	3,500	3,499	1,988
16	Ministry of Amerindian Affairs						
	1 Policy Development & Administration	33,816	0	33,816	33,294	32,820	20,547
	2 Community Development & Empowerment	1,976,750	0	1,976,750	1,976,743	1,976,211	955,195
17	Ministry of Indigenous People's Affairs						
	1 Policy Development & Administration	0	0	0	0	0	14,017
21	Ministry of Agriculture						
	1 Ministry Administration	674,624	0	674,624	481,896	481,892	634,671
	2 Agriculture Development & Support Services	9,629,000	0	9,629,000	9,107,338	9,107,336	8,554,702
	3 Fisheries	62,412	0	62,412	53,813	53,647	41,204
	4 Hydrometeorological Services	66,000	0	66,000	66,000	66,000	50,036
23	Ministry of Tourism, Industry and Commerce						
	1 Policy Development & Administration	22,000	0	22,000	22,000	21,918	61,261
	2 Business Development, Support & Promotion	882,725	0	882,725	620,012	619,644	373,953
	3 Consumer Protection	1,000	0	1,000	1,000	1,000	2,174
	4 Tourism Development & Promotion	14,500	0	14,500	14,488	14,488	6,491
25	Ministry of Business						
	1 Policy Development & Administration	0	0	0	0	0	12,148
	2 Business Development, Support & Promotion	0	0	0	0	0	144,982
26	Ministry of Natural Resources						
	1 Policy Development & Administration	15,920	0	15,920	15,920	15,903	64,409
	2 Natural Resource Management	17,543	0	17,543	17,543	17,543	30,204
	4 Petroleum Management	279,907	0	279,907	279,907	279,904	83,514
	C/F	35,400,085	0	35,400,085	24,809,960	24,775,500	27,858,648

PAYMENTS

Agency No. Description	2021				2020	
	Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
B/F	35,400,085	0	35,400,085	24,809,960	24,775,500	27,858,648
31 Ministry of Public Works						
1 Policy Development & Administration	117,500	0	117,500	117,500	117,500	71,923
2 Public Works	32,655,261	0	32,655,261	27,140,686	27,135,813	5,707,347
3 Transport	5,252,786	0	5,252,786	5,250,346	5,250,323	444,653
32 Ministry of Public Infrastructure						
1 Policy Development & Administration	0	0	0	0	0	2,934,923
2 Public Works	0	0	0	0	0	9,339,879
3 Transport	0	0	0	0	0	792,559
33 Ministry of Public Telecommunication						
1 Policy Development & Administration	0	0	0	0	0	3,500
2 Public Telecommunications	0	0	0	0	0	3,130,773
38 Ministry of Labour						
1 Policy Development & Administration	38,325	0	38,325	37,436	37,410	19,990
2 Labour Administration Services	16,520	0	16,520	16,520	15,742	7,093
39 Ministry of Human Services and Social Security						
1 Policy Development & Administration	3,171,194	0	3,171,194	2,146,432	2,146,417	6,160
2 Social Services	74,000	0	74,000	72,396	72,230	11,982
3 Child Care & Protection	62,000	0	62,000	53,529	53,529	28,494
40 Ministry of Education						
1 Policy Development & Administration	1,775,921	0	1,775,921	1,071,624	1,071,622	426,442
2 Training & Development	765,517	0	765,517	759,579	709,909	360,058
3 Nursery Education	196,740	0	196,740	180,949	180,930	55,477
4 Primary Education	140,000	0	140,000	137,567	137,501	104,829
5 Secondary Education	1,343,702	0	1,343,702	862,899	861,082	913,686
6 Post-Secondary/Tertiary Education	1,285,056	0	1,285,056	1,003,070	992,026	533,845
42 Ministry of Communities						
2 Sustainable Communities Development	0	0	0	0	0	1,537,093
43 Ministry of Public Health						
1 Policy Development & Administration	0	0	0	0	0	17,356
2 Disease Control	0	0	0	0	0	88,063
3 Family Health Care Services	0	0	0	0	0	408,425
4 Regional & Clinical Services	0	0	0	0	0	1,587,191
5 Health Sciences Education	0	0	0	0	0	773
7 Disability & Rehabilitation Services	0	0	0	0	0	12,753
44 Ministry of Culture, Youth and Sport						
1 Policy Development & Administration	33,442	0	33,442	33,430	32,763	14,526
2 Culture	194,608	0	194,608	194,534	193,809	43,678
3 Youth	73,078	0	73,078	73,078	73,066	17,094
4 Sports	991,100	0	991,100	791,100	790,854	182,309
45 Ministry of Housing and Water						
1 Policy Development & Administration	14,500	0	14,500	14,495	14,494	4,997
2 Housing Development	18,042,040	0	18,042,040	17,360,630	17,360,630	3,801,098
3 Water Service Expansion & Management	3,541,680	0	3,541,680	3,441,680	3,441,680	632,994
C/F	105,185,055	0	105,185,055	85,569,440	85,464,830	61,100,611

PAYMENTS

Agency No. Description	2021					2020
	Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
B/F	105,185,055	0	105,185,055	85,569,440	85,464,830	61,100,611
47 Ministry of Health						
1 Policy Development & Administration	329,500	0	329,500	290,736	285,173	48,028
2 Disease Control -Communicable Diseases	2,237,967	0	2,237,967	1,552,948	1,539,657	3,513,368
3 Family & Primary Health Care Services	420,848	0	420,848	328,202	325,770	83,121
4 Regional & Clinical Services	2,569,404	0	2,569,404	2,017,459	1,959,910	414,370
5 Health Sciences Education	132,800	0	132,800	86,375	73,168	6,205
6 Standards & Technical Services	322,500	0	322,500	214,361	211,654	2,531
7 Disability & Rehabilitation Services	27,090	0	27,090	19,906	19,092	3,312
8 Disease Control - Non-Communicable Diseases	53,100		53,100	52,690	52,658	0
49 Ministry of Social Protection						
1 Policy Development & Administration	0	0	0	0	0	17,930
51 Ministry of Home Affairs						
1 Policy Development & Administration	487,500	0	487,500	347,609	347,566	185,334
2 Guyana Police Force	1,225,580	0	1,225,580	1,207,442	1,134,812	785,037
3 Guyana Prison Service	2,273,030	0	2,273,030	2,273,030	2,233,079	1,575,835
5 Guyana Fire Service	626,800	0	626,800	620,587	610,079	61,200
6 General Register Office	5,000	0	5,000	4,998	4,998	695
7 Customs Anti Narcotics	34,510	0	34,510	34,510	34,501	20,199
52 Ministry of Legal Affairs						
1 Policy Development & Administration	416,195	0	416,195	416,195	416,195	202,341
3 Attorney General's Chambers	8,500	0	8,500	8,500	8,500	1,999
4 State Solicitor	598	0	598	598	595	0
53 Guyana Defence Force						
1 Defence & Security Support	2,041,787	0	2,041,787	1,963,366	1,951,816	2,744,931
54 Ministry of Public security						
1 Policy Development & Administration	0	0	0	0	0	245,958
2 Police Force	0	0	0	0	0	740,046
3 Prison Service	0	0	0	0	0	484,927
55 Supreme Court						
1 Supreme Court of Judicature	1,200,000	0	1,200,000	1,200,000	878,604	430,303
56 Public Prosecutions						
1 Public Prosecutions	78,000	0	78,000	54,015	53,999	17,067
57 Office of the Ombudsman						
1 Office of the Ombudsman	1,625	0	1,625	1,623	1,623	0
59 Ethnic Relations Commission						
1 Ethnic Relations Commission	10,000	0	10,000	7,337	6,010	13,123
61 Rights Commission of Guyana						
1 Rights Commission of Guyana	6,712	0	6,712	3,585	1,303	9,196
62 Public Procurement Commission						
1 Public Procurement Commission	3,500	0	3,500	680	407	6,770
71 Region 1 Barima/Waini						
1 Regional Administration & Finance	26,993	0	26,993	26,972	26,732	25,086
2 Public Works	197,667	0	197,667	197,652	195,799	90,787
3 Education Delivery	190,794	0	190,794	190,790	190,223	93,748
4 Health Services	307,880	0	307,880	307,876	307,607	195,029
5 Agriculture	15,244		15,244	15,244	15,244	4,656
C/F	120,436,179	0	120,436,179	99,014,726	98,351,604	73,123,743

PAYMENTS

Agency No. Description	2021				2020	
	Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
B/F	120,436,179	0	120,436,179	99,014,726	98,351,604	73,123,743
72 Region 2 - Pomeroon/Supenaam						
1 Regional Administration & Finance	14,000	0	14,000	13,997	13,997	2,994
2 Agriculture	81,200	0	81,200	81,200	81,199	43,043
3 Public Works	103,230	0	103,230	103,230	103,230	52,529
4 Education Delivery	380,026	0	380,026	380,025	380,024	110,760
5 Health Services	176,820	0	176,820	176,818	176,817	88,057
73 Region 3 - Essequibo Islands/West Demerara						
1 Regional Administration & Finance	33,450	0	33,450	33,449	33,446	13,963
2 Agriculture	123,000	0	123,000	123,000	123,000	57,000
3 Public Works	229,000	0	229,000	229,000	228,999	68,609
4 Education Delivery	201,000	0	201,000	201,000	200,769	92,751
5 Health Services	196,500	0	196,500	196,500	195,683	80,521
74 Region 4 - Demerara/Mahaica						
1 Regional Administration & Finance	19,603	0	19,603	19,603	19,602	9,999
2 Agriculture	27,600	0	27,600	27,599	27,599	28,980
3 Public Works	156,000	0	156,000	156,000	156,000	87,648
4 Education Delivery	336,000	0	336,000	336,000	335,997	183,791
5 Health Services	197,295	0	197,295	197,295	197,293	145,146
75 Region 5 - Mahaica/Berbice						
1 Regional Administration & Finance	16,000	0	16,000	15,997	15,996	8,482
2 Agriculture	75,500	0	75,500	75,500	75,498	42,868
3 Public Works	122,816	0	122,816	122,646	122,644	103,103
4 Education Delivery	136,000	0	136,000	135,828	135,566	51,787
5 Health Services	195,500	0	195,500	195,269	195,252	165,640
76 Region 6 - East Berbice/Corentyne						
1 Regional Administration & Finance	32,500	0	32,500	32,496	32,496	18,800
2 Agriculture	66,000	0	66,000	66,000	65,997	50,000
3 Public Works	293,500	0	293,500	293,498	293,498	107,000
4 Education Delivery	237,654	0	237,654	237,654	237,651	129,600
5 Health Services	235,000	0	235,000	235,000	235,000	131,642
77 Region 7 - Cuyuni/Mazaruni						
1 Regional Administration & Finance	35,500	0	35,500	35,497	35,497	4,368
2 Public Works	95,174	0	95,174	95,037	95,036	79,518
3 Education Delivery	212,000	0	212,000	211,990	211,988	119,855
4 Health Services	168,845	0	168,845	168,821	168,808	110,700
5 Agriculture	4,500	0	4,500	4,500	4,500	4,999
78 Region 8 - Potaro/Siparuni						
1 Regional Administration & Finance	11,000	0	11,000	10,962	10,962	688
2 Public Works	79,925	0	79,925	79,772	79,615	24,039
3 Education Delivery	201,500	0	201,500	201,494	201,448	96,378
4 Health Services	172,000	0	172,000	171,916	171,916	35,788
5 Agriculture	5,000	0	5,000	5,000	5,000	3,994
79 Region 9 - Upper Takatu/Upper Essequibo						
1 Regional Administration & Finance	56,200	0	56,200	56,196	56,196	33,859
2 Agriculture	40,800	0	40,800	40,800	40,800	36,500
3 Public Works	209,500	0	209,500	209,500	209,498	69,082
4 Education Delivery	210,500	0	210,500	210,500	210,466	95,050
5 Health Services	166,000	0	166,000	166,000	166,000	79,633
C/F	125,789,817	0	125,789,817	104,367,315	103,702,587	75,792,907

PAYMENTS

Agency No. Description	2021				2020	
	Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
B/F	125,789,817	0	125,789,817	104,367,315	103,702,587	75,792,907
80 Region 10 - Upper Demerara/Berbice						
1 Regional Administration & Finance	15,600	0	15,600	15,490	15,489	17,218
2 Public Works	156,940	0	156,940	156,266	155,536	42,459
3 Education Delivery	312,762	0	312,762	312,755	312,708	165,565
4 Health Services	161,600	0	161,600	161,599	161,550	65,687
5 Agriculture	38,348	0	38,348	38,348	38,311	30,906
SUB TOTAL	126,475,067	0	126,475,067	105,051,773	104,386,181	76,114,742
SURPLUS (DEFICIT)					(75,658,194)	(55,509,725)

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER,
OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

**STATEMENT OF EXPENDITURES FROM THE CONSOLIDATED FUND
AS COMPARED WITH THE TOTAL FUNDS AVAILABLE FOR EXPENDITURE (CURRENT) OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Agency No.	Description	2021				2020	
		Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President						
	1 Administration	1,119,195	1,169,695	1,169,695	1,150,049	(19,646)	263,600
	2 National Policy Development Presidential Advisory Se	1,095,959	1,355,885	1,355,885	1,270,331	(85,554)	294,921
	3 Defence & National Security	189,642	189,642	189,642	184,178	(5,464)	37,191
	4 Public Policy & Planning	316,750	293,750	293,750	286,863	(6,887)	77,130
	5 Environmental Management & Compliance	1,454,363	1,431,363	1,431,363	1,419,336	(12,027)	444,293
	6 Policy Complaints Authority	33,181	33,781	33,781	25,955	(7,826)	12,066
02	Office of the Prime Minister						
	1 Prime Minister's Secretariat	380,353	380,353	380,353	351,754	(28,599)	599,888
	2 Disaster Preparedness, Response & Management	483,045	10,483,045	10,483,045	8,917,063	(1,565,982)	2,845,713
	3 Power Generation	3,472,617	3,472,617	3,472,617	3,472,617	0	1,017,660
	4 Telecommunications & Innovation	2,032,475	2,032,475	2,032,475	2,025,035	(7,440)	476,980
	5 Government Information & Communication Services	784,117	784,117	784,117	755,391	(28,726)	194,861
03	Ministry of Finance						
	1 Policy & Administration	21,061,560	25,061,260	25,061,260	24,717,198	(344,062)	20,227,096
	2 Public Financial Management	6,158,906	6,159,206	6,159,206	6,005,358	(153,848)	5,754,522
04	Ministry of Foreign Affairs						
	1 Development of Foreign Policy	0	0	0	0	0	1,235,950
	2 Foreign Policy Promotions	0	0	0	0	0	2,384,956
	3 Development of Foreign Trade Policy	0	0	0	0	0	37,462
05	Ministry of Presidency						
	1 Policy Development & Administration	0	0	0	0	0	1,447,027
	2 Defence & National Security	0	0	0	0	0	70,283
	3 Public Service Management	0	0	0	0	0	811,636
	5 Citizenship & Immigration Service	0	0	0	0	0	266,142
	6 Social Cohesion	0	0	0	0	0	224,745
	7 Environmental Management & Compliance	0	0	0	0	0	935,722
	8 Cultural Preservation & Conservation	0	0	0	0	0	568,930
	9 Youth	0	0	0	0	0	408,420
	05A Sport	0	0	0	0	0	308,254
	05B Petroleum & Energy Management	0	0	0	0	0	123,485
06	Ministry of Parliamentary Affairs and Governance						
	1 Policy Development & Administration	50,021	50,021	50,021	41,788	(8,233)	5,783
	2 Parliamentary Affairs	4,000	4,000	4,000	3,156	(844)	75
	3 Governance	80,851	80,851	80,851	64,421	(16,430)	25,192
07	Parliament Office						
	1 National Assembly	1,802,411	1,802,411	1,802,411	1,621,999	(180,412)	1,338,504
08	Audit Office of Guyana						
	1 Audit office of Guyana	1,016,347	1,016,347	1,016,347	1,016,347	0	890,586
09	Public and Police Service Commission						
	1 Public & Police Service Commission	151,505	151,505	151,505	137,611	(13,894)	129,653
10	Teaching Service Commission						
	1 Teaching Service Commission	113,822	113,822	113,822	110,386	(3,436)	110,007
11	Guyana Elections Commission						
	1 Elections Commission	4,041,996	4,041,996	4,041,996	1,805,381	(2,236,615)	4,000,460
12	Ministry of Foreign Affairs and International Co-operation						
	1 Development of Foreign Policy	1,823,671	1,899,916	1,899,916	1,868,690	(31,226)	611,256
	2 Foreign Policy Promotion	3,462,704	3,386,459	3,386,459	3,203,130	(183,329)	859,198
	3 Development of Foreign Trade Policy	55,078	55,078	55,078	49,829	(5,249)	13,560
C/F		51,184,569	65,449,595	65,449,595	60,503,866	(4,945,729)	49,053,207

Agency No.	Description	2021				2020	
		Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	51,184,569	65,449,595	65,449,595	60,503,866	(4,945,729)	49,053,207
13	Ministry of Local Government and Regional Development						
	1 Policy Development & Administration	393,541	396,007	396,007	324,448	(71,559)	101,166
	3 Regional Development	106,990	105,990	105,990	73,560	(32,430)	23,763
	4 Local Government Development	1,350,348	1,348,882	1,348,882	1,312,435	(36,447)	510,397
14	Ministry of Public Service						
	1 Policy Development & Administration	168,343	171,343	171,343	151,407	(19,936)	46,738
	2 Human Resource Development	2,837,185	2,834,185	2,834,185	2,724,819	(109,366)	1,001,728
	3 Human Resource Management	46,707	46,707	46,707	45,002	(1,705)	11,934
16	Ministry of Amerindian Affairs						
	1 Policy Development & Administration	605,356	605,356	605,356	570,025	(35,331)	191,476
	2 Community Development & Empowerment	515,052	515,052	515,052	472,291	(42,761)	254,056
17	Ministry of Indigenous People's Affair						
	1 Policy Development & Administration	0	0	0	0	0	498,328
21	Ministry of Agriculture						
	1 Ministry Administration	917,037	924,701	924,701	914,905	(9,796)	806,140
	2 Agriculture Development & Support Services	9,677,117	13,555,926	13,555,926	13,555,922	(4)	9,050,627
	3 Fisheries	229,968	221,144	221,144	218,640	(2,504)	187,690
	4 Hydrometeorological Services	489,001	499,912	499,912	496,535	(3,377)	466,970
23	Ministry of Tourism, Industry and Commerce						
	1 Policy Development & Administration	310,173	308,663	308,663	293,298	(15,365)	81,591
	2 Business Development, Support & Promotion	795,002	799,768	799,768	793,791	(5,977)	193,678
	3 Consumer Protection	130,190	128,190	128,190	126,130	(2,060)	38,925
	4 Tourism Development & Promotion	588,545	587,289	587,289	580,106	(7,183)	144,417
25	Ministry of Business						
	1 Policy Development & Administration	0	0	0	0	0	151,440
	2 Business Development, Support & Promotion	0	0	0	0	0	653,925
	3 Consumer Protection	0	0	0	0	0	82,538
	4 Tourism Development & Promotion	0	0	0	0	0	285,837
26	Ministry of Natural Resources						
	1 Policy Development & Administration	321,629	321,629	321,629	290,677	(30,952)	287,054
	2 Natural Resource Management	521,371	521,371	521,371	481,583	(39,788)	308,945
	4 Petroleum Management	435,361	435,361	435,361	297,910	(137,451)	126,894
31	Ministry of Public Works						
	1 Policy Development & Administration	1,597,743	1,597,743	1,597,743	1,592,071	(5,672)	552,688
	2 Public Works	4,980,231	4,980,231	4,980,231	4,972,243	(7,988)	1,395,927
	3 Transport	87,287	87,287	87,287	86,956	(331)	24,971
32	Ministry of Public Infrastructure						
	1 Policy Development & Administration	0	0	0	0	0	6,136,793
	2 Public Works	0	0	0	0	0	3,377,142
	3 Transport	0	0	0	0	0	38,873
33	Ministry of Public Telecommunications						
	1 Policy Development & Administration	0	0	0	0	0	179,778
	2 Public Telecommunications	0	0	0	0	0	1,511,992
	4 Industry Innovations	0	0	0	0	0	37,025
38	Ministry of Labour						
	1 Policy Development & Administration	591,602	586,420	586,420	567,488	(18,932)	166,452
	2 Labour Administration Services	227,011	232,193	232,193	183,761	(48,432)	84,272
39	Ministry of Human Services and Social Security						
	1 Policy Development & Administration	320,033	325,338	325,338	315,491	(9,847)	85,927
	2 Social Services	25,067,002	25,070,002	25,070,002	24,888,355	(181,647)	11,493,070
	3 Child Care & Protection	830,653	822,348	822,348	798,266	(24,082)	238,068
	C/F	105,325,047	123,478,633	123,478,633	117,631,981	(5,846,652)	89,882,442

Agency No.	Description	2021				2020	
		Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	105,325,047	123,478,633	123,478,633	117,631,981	(5,846,652)	89,882,442
40	Ministry of Education						
	1 Policy Development & Administration	1,625,869	1,645,662	1,645,662	1,628,807	(16,855)	1,616,783
	2 Training & Development	1,421,838	1,595,378	1,595,378	1,468,197	(127,181)	1,354,985
	3 Nursery Education	1,968,230	1,970,010	1,970,010	1,858,071	(111,939)	1,659,571
	4 Primary Education	4,592,352	4,700,936	4,700,936	4,621,342	(79,594)	2,986,690
	5 Secondary Education	5,346,718	5,448,912	5,448,912	5,364,404	(84,508)	4,205,865
	6 Post- Secondary/ Tertiary Education	4,834,268	4,813,980	4,813,980	4,795,335	(18,645)	4,476,328
42	Ministry of Communities						
	1 Sustainable Communities Management	0	0	0	0	0	1,097,710
	2 Sustainable Communities Development	0	0	0	0	0	880,354
43	Ministry of Public Health						
	1 Policy Development & Administration	0	0	0	0	0	1,138,123
	2 Disease Control	0	0	0	0	0	1,550,717
	3 Family Health Care Services	0	0	0	0	0	828,638
	4 Regional & Clinical Services	0	0	0	0	0	12,712,140
	5 Health Sciences Education	0	0	0	0	0	351,688
	6 Standards & Technical Services	0	0	0	0	0	807,850
	7 Disability & Rehabilitation Services	0	0	0	0	0	338,116
44	Ministry of Culture, Youth and Sports						
	1 Policy Development & Administration	293,943	293,943	293,943	289,710	(4,233)	112,009
	2 Culture	996,396	996,396	996,396	989,204	(7,192)	269,344
	3 Youth	819,928	819,928	819,928	777,682	(42,246)	245,696
	4 Sports	617,807	617,807	617,807	614,379	(3,428)	251,109
45	Ministry of Housing and Water						
	1 Policy Development & Administration	172,935	171,335	171,335	163,886	(7,449)	50,906
	2 Housing & Development	1,274,537	1,275,337	1,275,337	1,275,337	0	714,300
	3 Water Service Expansion & Management	2,415,200	2,416,000	2,416,000	2,415,460	(540)	606,506
47	Ministry of Health						
	1 Policy Development & Administration	1,811,707	1,941,951	1,941,951	1,879,332	(62,619)	635,541
	2 Disease Control Communicable Disease	5,620,653	8,992,404	8,992,404	8,851,156	(141,248)	3,893,391
	3 Family & Primary Health Care Services	2,130,683	4,121,428	4,121,428	3,994,898	(126,530)	793,831
	4 Regional & Clinical Services	21,030,459	22,482,969	22,482,969	22,182,064	(300,905)	6,457,946
	5 Health Sciences Education	737,979	703,359	703,359	624,120	(79,239)	171,907
	6 Standards & Technical Services	1,542,803	1,568,866	1,568,866	1,402,800	(166,066)	1,172,368
	7 Disability & Rehabilitation Services	553,691	555,271	555,271	534,802	(20,469)	158,584
	8 Disease Control - Non Communicable Disease	368,702	370,702	370,702	330,482	(40,220)	0
49	Ministry of Social Protection						
	1 Policy Development & Administration	0	0	0	0	0	242,344
	2 Social Services	0	0	0	0	0	12,234,699
	3 Labour Administration	0	0	0	0	0	416,587
	4 Child Care & Protection	0	0	0	0	0	445,155
51	Ministry of Home Affairs						
	1 Policy Development & Administration	965,038	972,295	972,295	948,139	(24,156)	228,170
	2 Guyana Police Force	14,375,927	14,368,670	14,368,670	14,269,091	(99,579)	4,283,334
	3 Guyana Prison Service	2,759,208	2,913,471	2,913,471	2,907,139	(6,332)	725,081
	5 Guyana Fire Service	1,560,276	1,600,276	1,600,276	1,535,649	(64,627)	361,866
	6 General Register Office	215,823	215,823	215,823	175,239	(40,584)	58,394
	7 Customs Anti Narcotics	435,469	435,469	435,469	435,011	(458)	120,140
52	Ministry of Legal Affairs						
	1 Policy Development & Administration	116,020	124,121	124,121	120,786	(3,335)	355,352
	2 Ministry Administration	0	0	0	0	0	50,915
	3 Attorney General's Chambers	388,886	380,785	380,785	374,881	(5,904)	368,056
	4 State Solicitor	35,740	35,740	35,740	32,384	(3,356)	12,589
53	Guyana Defence Force						
	1 Defence & Security Support	13,683,779	14,078,171	14,078,171	14,058,784	(19,387)	13,184,701
	C/F	200,037,911	226,106,028	226,106,028	218,550,552	(7,555,476)	174,508,821

Agency No.	Description	2021				2020	Actual Expenditure
		Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	200,037,911	226,106,028	226,106,028	218,550,552	(7,555,476)	174,508,821
54	Ministry of Public Security						
	1 Policy Development & Administration	0	0	0	0	0	605,767
	2 Police Force	0	0	0	0	0	9,634,209
	3 Prison Service	0	0	0	0	0	1,721,051
	4 Police Complaint Authority	0	0	0	0	0	13,065
	5 Fire Service	0	0	0	0	0	1,061,963
	6 Customs Anti Narcotics Unit	0	0	0	0	0	264,066
55	Supreme Court of Judicature						
	1 Supreme Courts of Judicature	2,233,937	2,233,937	2,233,937	2,233,739	(198)	1,974,432
56	Public Prosecutions						
	1 Public Prosecutions	220,859	220,859	220,859	220,760	(99)	193,725
57	Office of the Ombudsman						
	1 Ombudsman	73,920	73,920	73,920	53,118	(20,802)	53,041
58	Public Service Appellate Tribunal						
	1 Public Service Appellate Tribunal	62,141	62,141	62,141	62,133	(8)	40,865
59	Ethnic Relations Commission						
	1 Ethnic Relations Commission	227,526	227,526	227,526	150,076	(77,450)	207,669
60	Judicial Service Commission						
	1 Judicial Service Commission	10,020	10,020	10,020	9,876	(144)	10,019
61	Rights Commission of Guyana						
	1 Rights Commission of Guyana	164,689	164,689	164,689	116,475	(48,214)	122,372
62	Public Procurement Commission						
	1 Public Procurement Commission	196,443	196,443	196,443	107,396	(89,047)	186,156
71	Region 1 - Barima/Waini						
	1 Regional Administration & Finance	254,344	259,493	259,493	254,523	(4,970)	240,985
	2 Public Infrastructure	388,562	391,266	391,266	383,785	(7,481)	357,077
	3 Education Delivery	1,695,308	1,687,146	1,687,146	1,642,513	(44,633)	1,547,381
	4 Health Services	1,235,071	1,245,071	1,245,071	1,222,363	(22,708)	1,072,799
	5 Agriculture	21,764	21,764	21,764	21,440	(324)	0
72	Region 2 - Pomeroon/Supenaam						
	1 Regional Administration & Finance	251,663	269,264	269,264	254,581	(14,683)	237,364
	2 Agriculture	402,222	434,379	434,379	425,284	(9,095)	388,040
	3 Public Infrastructure	143,662	144,600	144,600	135,931	(8,669)	128,994
	4 Education Delivery	2,679,392	2,672,376	2,672,376	2,583,411	(88,965)	2,404,594
	5 Health Services	1,216,616	1,211,260	1,211,260	1,201,605	(9,655)	1,124,585
73	Region 3 - Essequibo Islands/West Demerara						
	1 Regional Administration & Finance	226,092	231,903	231,903	224,421	(7,482)	217,042
	2 Agriculture	402,916	402,274	402,274	399,865	(2,409)	390,357
	3 Public Infrastructure	203,383	202,214	202,214	195,964	(6,250)	152,429
	4 Education Delivery	4,073,475	4,116,179	4,116,179	4,093,853	(22,326)	4,071,822
	5 Health Services	2,056,562	2,056,562	2,056,562	2,049,587	(6,975)	1,979,017
74	Region 4 - Demerara/Mahaica						
	1 Regional Administration & Finance	252,714	248,359	248,359	240,146	(8,213)	256,187
	2 Agriculture	380,986	364,625	364,625	363,294	(1,331)	377,449
	3 Public Infrastructure	168,153	183,153	183,153	182,470	(683)	158,186
	4 Education Delivery	5,664,151	5,762,447	5,762,447	5,756,872	(5,575)	5,811,609
	5 Health Services	1,708,792	1,679,764	1,679,764	1,679,741	(23)	1,563,358
	C/F	226,653,274	252,879,662	252,879,662	244,815,774	(8,063,888)	213,076,496

Agency No.	Description	2021				2020	
		Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	226,653,274	252,879,662	252,879,662	244,815,774	(8,063,888)	213,076,496
75	Region 5 - Mahaica/Berbice						
	1 Regional Administration & Finance	217,308	225,970	225,970	221,133	(4,837)	196,983
	2 Agriculture	211,206	211,206	211,206	210,132	(1,074)	208,084
	3 Public Infrastructure	184,607	184,607	184,607	181,054	(3,553)	173,238
	4 Education Delivery	2,108,186	2,160,342	2,160,342	2,140,203	(20,139)	2,090,295
	5 Health Services	993,954	1,006,792	1,006,792	992,095	(14,697)	928,177
76	Region 6 - East Berbice/Corentyne						
	1 Regional Administration & Finance	188,985	198,335	198,335	192,957	(5,378)	181,137
	2 Agriculture	1,035,402	1,044,474	1,044,474	1,043,939	(535)	963,839
	3 Public Infrastructure	397,723	425,449	425,449	423,330	(2,119)	326,817
	4 Education Delivery	4,451,084	4,590,818	4,590,818	4,583,829	(6,989)	4,500,617
	5 Health Services	2,282,889	2,348,377	2,348,377	2,347,963	(414)	2,245,194
77	Region 7 - Cuyuni/Mazaruni						
	1 Regional Administration & Finance	352,274	353,771	353,771	346,245	(7,526)	333,728
	2 Public Infrastructure	197,429	197,429	197,429	196,451	(978)	181,766
	3 Education Delivery	1,487,779	1,498,878	1,498,878	1,457,445	(41,433)	1,404,939
	4 Health Services	862,385	861,825	861,825	852,661	(9,164)	810,270
78	Region 8 - Potaro/Siparuni						
	1 Regional Administration & Finance	170,888	171,301	171,301	165,987	(5,314)	173,103
	2 Public Infrastructure	183,311	183,586	183,586	181,271	(2,315)	181,103
	3 Education Delivery	1,135,109	1,136,078	1,136,078	1,097,403	(38,675)	1,001,348
	4 Health Services	394,929	405,973	405,973	405,881	(92)	365,643
	5 Agriculture	24,311	24,311	24,311	24,000	(311)	21,662
79	Region 9 - Upper Takatu/Upper Essequibo						
	1 Regional Administration & Finance	254,144	256,522	256,522	245,855	(10,667)	237,164
	2 Agriculture	70,482	70,482	70,482	70,477	(5)	66,187
	3 Public Infrastructure	241,870	241,870	241,870	240,651	(1,219)	229,924
	4 Education Delivery	1,570,875	1,573,168	1,573,168	1,557,469	(15,699)	1,473,476
	5 Health Services	819,943	819,943	819,943	816,426	(3,517)	739,931
80	Region 10 - Upper Demerara/Berbice						
	1 Regional Administration & Finance	249,170	257,445	257,445	250,736	(6,709)	230,621
	2 Public Infrastructure	205,177	205,177	205,177	204,061	(1,116)	157,240
	3 Education Delivery	2,734,763	2,762,635	2,762,635	2,721,264	(41,371)	2,498,597
	4 Health Services	875,488	888,129	888,129	867,455	(20,674)	751,275
	5 Agriculture	30,843	31,338	31,338	30,218	(1,120)	22,230
	SUB TOTAL	250,585,788	277,215,893	277,215,893	268,884,365	(8,331,528)	235,771,084
	STATUTORY						
01	Office of the President	46,204	46,204	46,204	40,229	(5,975)	12,030
03	Ministry of Finance	6,044,303	6,044,303	6,044,303	6,043,693	(610)	5,769,336
05	Ministry of the Presidency	0	0	0	0	0	18,078
51	Ministry of Home Affairs	8,971	8,971	8,971	3,412	(5,559)	2,084
54	Ministry of Public Security	0	0	0	0	0	22,508
90	Public Debt	23,148,268	25,541,768	25,541,768	25,494,404	(47,364)	19,324,344
	SUB TOTAL	29,247,746	31,641,246	31,641,246	31,581,738	(59,508)	25,148,380
	TOTAL PAYMENTS	279,833,534	308,857,139	308,857,139	300,466,103	(8,391,036)	260,919,464

MS.JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER,
OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

**STATEMENT OF EXPENDITURES FROM THE CONSOLIDATED FUND
AS COMPARED WITH THE TOTAL FUNDS AVAILABLE FOR EXPENDITURE (CAPITAL) OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Agency No.	Description	2021				2020	
		Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President						
	1 Administration	427,600	427,600	427,600	427,600	0	240,682
	2 National Policy Development Presidential Advisory Services	68,000	68,000	68,000	68,000	0	49,041
	3 Defence & National Security	40,000	40,000	40,000	22,190	(17,810)	0
	4 Public Policy & Planning	10,000	10,000	10,000	10,000	0	4,955
	5 Environmental Management & Compliance	313,622	313,622	313,622	151,052	(162,570)	32,585
	6 Police Complaints Authority	5,500	5,500	5,500	5,486	(14)	999
02	Office of the Prime Minister						
	1 Prime Minister's Secretariat	211,030	211,030	211,030	200,489	(10,541)	37,758
	2 Disaster Preparedness, Response & Management	80,000	80,000	80,000	75,902	(4,098)	16,225
	3 Power Generation	4,934,800	4,977,146	4,977,146	3,889,450	(1,087,696)	1,132,428
	4 Telecommunications & Innovation	287,277	300,780	300,780	300,769	(11)	15,500
	5 Government Information & Communication Services	177,200	177,200	177,200	177,129	(71)	26,566
03	Ministry of Finance						
	1 Policy & Administration	11,586,139	11,586,139	11,586,139	3,460,633	(8,125,506)	13,790,232
	2 Public Financial Management Policies & Services	90,950	90,950	90,950	84,868	(6,082)	85,880
04	Ministry of Foreign Affairs						
	1 Development of Foreign Policy	0	0	0	0	0	16,821
	2 Foreign Policy Promotion	0	0	0	0	0	13,696
05	Ministry of Presidency						
	1 Policy Development & Administration	0	0	0	0	0	4,986
	5 Citizenship & Immigration Services	0	0	0	0	0	14,675
	6 Social Cohesion	0	0	0	0	0	6,210
	7 Environmental Management & Compliance	0	0	0	0	0	12,462
	8 Cultural Preservation & Conservation	0	0	0	0	0	14,999
	9 Youth	0	0	0	0	0	6,132
	05A Sport	0	0	0	0	0	30,443
	05B Petroleum & Energy Management	0	0	0	0	0	267,444
06	Ministry of Parliamentary Affairs and Governance						
	1 Policy Development & Administration	29,403	29,403	29,403	29,191	(212)	6,843
	2 Parliamentary Affairs	900	900	900	898	(2)	997
	3 Governance	3,800	3,800	3,800	3,800	0	2,999
07	Parliament Office						
	1 National Assembly	65,000	65,000	65,000	49,199	(15,801)	61,736
08	Audit Office of Guyana						
	1 Audit Office	20,000	20,000	20,000	20,000	0	18,050
09	Public and Police Service Commission						
	1 Public & Police Service Commission	4,000	4,000	4,000	3,996	(4)	5,466
10	Teaching Service Commission						
	1 Teaching Service Commission	4,000	4,000	4,000	3,957	(43)	3,508
11	Elections Commission						
	1 Elections Commission	120,000	120,000	120,000	23,482	(96,518)	67,682
12	Ministry of Foreign Affairs and International Cooperation						
	1 Development of Foreign Policy	8,000	8,000	8,000	8,000	0	12,423
	2 Foreign Policy Promotion	470,139	470,139	470,139	468,477	(1,662)	67,865
	3 Development of Foreign Trade Policy	400	400	400	400	0	741
13	Ministry of Local Government & Regional Development						
	1 Policy Development & Administration	58,393	58,393	58,393	24,280	(34,113)	7,658
	3 Regional Development	101,919	118,532	118,532	118,527	(5)	106,090
	4 Local Government Development	2,519,854	2,519,854	2,519,854	2,446,410	(73,444)	621,637
C/F		21,637,926	21,710,388	21,710,388	12,074,185	(9,636,203)	16,804,414

Agency No.	Description	2021					2020
		Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	21,637,926	21,710,388	21,710,388	12,074,185	(9,636,203)	16,804,414
14	Ministry of Public Service						
	1 Policy Development & Administration	4,000	4,000	4,000	3,978	(22)	1,800
	2 Human Resource Development	6,000	6,000	6,000	5,532	(468)	938
	3 Human Resource Management	3,500	3,500	3,500	3,499	(1)	1,988
16	Ministry of Amerindian Affairs						
	1 Policy Development & Administration	33,816	33,816	33,816	32,820	(996)	20,547
	2 Community Development & Empowerment	1,542,750	1,976,750	1,976,750	1,976,211	(539)	955,195
17	Ministry of Indigenous Peoples' Affairs						
	1 Policy Development & Administration	0	0		0	0	14,017
21	Ministry of Agriculture						
	1 Ministry Administration	674,624	674,624	674,624	481,892	(192,732)	634,671
	2 Agriculture Development & Support Services	7,374,000	9,629,000	9,629,000	9,107,336	(521,664)	8,554,702
	3 Fisheries	62,412	62,412	62,412	53,647	(8,765)	41,204
	4 Hydrometeorological Services	66,000	66,000	66,000	66,000	0	50,036
23	Ministry of Tourism, Industry and Commerce						
	1 Policy Development & Administration	22,000	22,000	22,000	21,918	(82)	61,261
	2 Business Development, Support & Promotion	882,725	882,725	882,725	619,644	(263,081)	373,953
	3 Consumer Protection	1,000	1,000	1,000	1,000	0	2,174
	4 Tourism Development & Promotion	14,500	14,500	14,500	14,488	(12)	6,491
25	Ministry of Business						
	1 Policy Development & Administration	0	0	0		0	12,148
	2 Business Development, Support & Promotion	0	0	0		0	144,982
26	Ministry of Natural Resources						
	1 Policy Development & Administration	15,920	15,920	15,920	15,903	(17)	64,409
	2 Natural Resource Management	17,543	17,543	17,543	17,543	0	30,204
	4 Petroleum Management	154,000	279,907	279,907	279,904	(3)	83,514
31	Ministry of Public Works						
	1 Policy Development & Administration	117,500	117,500	117,500	117,500	0	71,923
	2 Public Works	28,261,987	32,655,261	32,655,261	27,135,813	(5,519,448)	5,707,347
	3 Transport	4,619,634	5,252,786	5,252,786	5,250,323	(2,463)	444,653
32	Ministry of Public Infrastructure						
	1 Policy Development & Administration	0	0	0	0	0	2,934,923
	2 Public Works	0	0	0	0	0	9,339,879
	3 Transport	0	0	0	0	0	792,559
33	Ministry of Public Telecommunication						
	1 Policy Development & Administration	0	0	0	0	0	3,500
	2 Public Telecommunications	0	0	0	0	0	3,130,773
38	Ministry of Labour						
	1 Policy Development & Administration	38,325	38,325	38,325	37,410	(915)	19,990
	2 Labour Administration Services	16,520	16,520	16,520	15,742	(778)	7,093
39	Ministry of Human Services and Social Security						
	1 Policy Development & Administration	3,171,194	3,171,194	3,171,194	2,146,417	(1,024,777)	6,160
	2 Social Services	74,000	74,000	74,000	72,230	(1,770)	11,982
	3 Child Care & Protection	62,000	62,000	62,000	53,529	(8,471)	28,494
40	Ministry of Education						
	1 Policy Development & Administration	1,775,921	1,775,921	1,775,921	1,071,622	(704,299)	426,442
	2 Training & Development	765,517	765,517	765,517	709,909	(55,608)	360,058
	3 Nursery Education	196,740	196,740	196,740	180,930	(15,810)	55,477
	4 Primary Education	140,000	140,000	140,000	137,501	(2,499)	104,829
	5 Secondary Education	1,292,719	1,343,702	1,343,702	861,082	(482,620)	913,686
	6 Post- Secondary/ Tertiary Education	1,285,056	1,285,056	1,285,056	992,026	(293,030)	533,845
	C/F	74,329,829	82,294,607	82,294,607	63,557,534	(18,737,073)	52,752,261

Agency No.	Description	2021					2020
		Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	74,329,829	82,294,607	82,294,607	63,557,534	(18,737,073)	52,752,261
42	Ministry of Communities						
	2 Sustainable Communities Development	0	0	0	0	0	1,537,093
43	Ministry of Public Health						
	1 Policy Development & Administration	0	0	0	0	0	17,356
	2 Disease Control	0	0	0	0	0	88,063
	3 Family Health Care Services	0	0	0	0	0	408,425
	4 Regional & Clinical Services	0	0	0	0	0	1,587,191
	5 Health Sciences Education	0	0	0	0	0	773
	7 Disability & Rehabilitation Services	0	0	0	0	0	12,753
44	Ministry of Culture, Youth and Sports						
	1 Policy Development & Administration	33,442	33,442	33,442	32,763	(679)	14,526
	2 Culture	194,608	194,608	194,608	193,809	(799)	43,678
	3 Youth	73,078	73,078	73,078	73,066	(12)	17,094
	4 Sports	915,500	991,100	991,100	790,854	(200,246)	182,309
45	Ministry of Housing and Water						
	1 Policy Development & Administration	14,500	14,500	14,500	14,494	(6)	4,997
	2 Housing Development	7,500,000	18,042,040	18,042,040	17,360,630	(681,410)	3,801,098
	3 Water Service Expansion & Management	1,403,430	3,541,680	3,541,680	3,441,680	(100,000)	632,994
47	Ministry of Health						
	1 Policy Development & Administration	329,500	329,500	329,500	285,173	(44,327)	48,028
	2 Disease Control -Communicable Diseases	2,127,696	2,237,967	2,237,967	1,539,657	(698,310)	3,513,368
	3 Family & Primary Health Care Services	420,848	420,848	420,848	325,770	(95,078)	83,121
	4 Regional & Clinical Services	1,877,500	2,569,404	2,569,404	1,959,910	(609,494)	414,370
	5 Health Sciences Education	132,800	132,800	132,800	73,168	(59,632)	6,205
	6 Standards & Technical Services	322,500	322,500	322,500	211,654	(110,846)	2,531
	7 Disability & Rehabilitation Services	27,090	27,090	27,090	19,092	(7,998)	3,312
	8 Disease Control - Non-Communicable Diseases	53,100	53,100	53,100	52,658	(442)	0
49	Ministry of Social Protection						
	1 Policy Development & Administration	0	0	0	0	0	17,930
51	Ministry of Home Affairs						
	1 Policy Development & Administration	487,500	487,500	487,500	347,566	(139,934)	185,334
	2 Guyana Police Force	935,000	1,225,580	1,225,580	1,134,812	(90,768)	785,037
	3 Guyana Prison Service	2,273,030	2,273,030	2,273,030	2,233,079	(39,951)	1,575,835
	5 Guyana Fire Service	376,100	626,800	626,800	610,079	(16,721)	61,200
	6 General Register Office	5,000	5,000	5,000	4,998	(2)	695
	7 Customs Anti Narcotics	16,685	34,510	34,510	34,501	(9)	20,199
52	Ministry of Legal Affairs						
	1 Policy Development & Administration	359,382	416,195	416,195	416,195	0	202,341
	3 Attorney General's Chambers	8,500	8,500	8,500	8,500	0	1,999
	4 State Solicitor	598	598	598	595	(3)	0
53	Guyana Defence Force						
	1 Defence & Security Support	1,105,000	2,041,787	2,041,787	1,951,816	(89,971)	2,744,931
54	Ministry of Public Security						
	1 Policy Development & Administration	0	0	0	0	0	245,958
	2 Police Force	0	0	0	0	0	740,046
	3 Prison Service	0	0	0	0	0	484,927
55	Supreme Court						
	1 Supreme Courts of Judicature	1,200,000	1,200,000	1,200,000	878,604	(321,396)	430,303
56	Public Prosecutions						
	1 Public Prosecutions	28,000	78,000	78,000	53,999	(24,001)	17,067
57	Office of the Ombudsman						
	1 Ombudsman	1,625	1,625	1,625	1,623	(2)	0
	C/F	96,551,841	119,677,389	119,677,389	97,608,279	(22,069,110)	72,685,348

Agency No.	Description	2021					2020
		Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	96,551,841	119,677,389	119,677,389	97,608,279	(22,069,110)	72,685,348
59	Ethnic Relations Commission						
	1 Ethnic Relations Commission	10,000	10,000	10,000	6,010	(3,990)	13,123
61	Rights Commission of Guyana						
	1 Rights Commission of Guyana	6,712	6,712	6,712	1,303	(5,409)	9,196
62	Public Procurement Commission						
	1 Public Procurement Commission	3,500	3,500	3,500	407	(3,093)	6,770
71	Region 1 - Barima/Waini						
	1 Regional Administration & Finance	26,993	26,993	26,993	26,732	(261)	25,086
	2 Public Works	197,667	197,667	197,667	195,799	(1,868)	90,787
	3 Education Delivery	190,794	190,794	190,794	190,223	(571)	93,748
	4 Health Services	307,880	307,880	307,880	307,607	(273)	195,029
	5 Agriculture	15,244	15,244	15,244	15,244	0	4,656
72	Region 2 - Pomeroon/Supenaam						
	1 Regional Administration & Finance	14,000	14,000	14,000	13,997	(3)	2,994
	2 Agriculture	81,200	81,200	81,200	81,199	(1)	43,043
	3 Public Works	103,230	103,230	103,230	103,230	0	52,529
	4 Education Delivery	278,329	380,026	380,026	380,024	(2)	110,760
	5 Health Services	176,820	176,820	176,820	176,817	(3)	88,057
73	Region 3 - Essequibo Islands/West Demerara						
	1 Regional Administration & Finance	33,450	33,450	33,450	33,446	(4)	13,963
	2 Agriculture	123,000	123,000	123,000	123,000	0	57,000
	3 Public Works	229,000	229,000	229,000	228,999	(1)	68,609
	4 Education Delivery	201,000	201,000	201,000	200,769	(231)	92,751
	5 Health Services	196,500	196,500	196,500	195,683	(817)	80,521
74	Region 4 - Demerara/Mahaica						
	1 Regional Administration & Finance	19,603	19,603	19,603	19,602	(1)	9,999
	2 Agriculture	27,600	27,600	27,600	27,599	(1)	28,980
	3 Public Works	156,000	156,000	156,000	156,000	0	87,648
	4 Education Delivery	336,000	336,000	336,000	335,997	(3)	183,791
	5 Health Services	197,295	197,295	197,295	197,293	(2)	145,146
75	Region 5 - Mahaica/Berbice						
	1 Regional Administration & Finance	16,000	16,000	16,000	15,996	(4)	8,482
	2 Agriculture	75,500	75,500	75,500	75,498	(2)	42,868
	3 Public Works	122,816	122,816	122,816	122,644	(172)	103,103
	4 Education Delivery	136,000	136,000	136,000	135,566	(434)	51,787
	5 Health Services	195,500	195,500	195,500	195,252	(248)	165,640
76	Region 6 - East Berbice/Corentyne						
	1 Regional Administration & Finance	32,500	32,500	32,500	32,496	(4)	18,800
	2 Agriculture	66,000	66,000	66,000	65,997	(3)	50,000
	3 Public Works	293,500	293,500	293,500	293,498	(2)	107,000
	4 Education Delivery	237,654	237,654	237,654	237,651	(3)	129,600
	5 Health Services	235,000	235,000	235,000	235,000	0	131,642
77	Region 7 - Cuyuni/Mazaruni						
	1 Regional Administration & Finance	35,500	35,500	35,500	35,497	(3)	4,368
	2 Public Works	95,174	95,174	95,174	95,036	(138)	79,518
	3 Education Delivery	212,000	212,000	212,000	211,988	(12)	119,855
	4 Health Services	168,845	168,845	168,845	168,808	(37)	110,700
	5 Agriculture	4,500	4,500	4,500	4,500	0	4,999
78	Region 8 - Potaro/Siparuni						
	1 Regional Administration & Finance	11,000	11,000	11,000	10,962	(38)	688
	2 Public Works	79,925	79,925	79,925	79,615	(310)	24,039
	3 Education Delivery	201,500	201,500	201,500	201,448	(52)	96,378
	4 Health Services	172,000	172,000	172,000	171,916	(84)	35,788
	5 Agriculture	5,000	5,000	5,000	5,000	0	3,994
	C/F	101,879,572	125,106,817	125,106,817	103,019,627	(22,087,190)	75,478,783

Agency No.	Description	2021				2020	
		Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	101,879,572	125,106,817	125,106,817	103,019,627	(22,087,190)	75,478,783
79	Region 9 - Upper Takatu/Upper Essequibo						
	1 Regional Administration & Finance	56,200	56,200	56,200	56,196	(4)	33,859
	2 Agriculture	40,800	40,800	40,800	40,800	0	36,500
	3 Public Works	209,500	209,500	209,500	209,498	(2)	69,082
	4 Education Delivery	210,500	210,500	210,500	210,466	(34)	95,050
	5 Health Services	166,000	166,000	166,000	166,000	0	79,633
80	Region 10 - Upper Demerara/Berbice						
	1 Regional Administration & Finance	15,600	15,600	15,600	15,489	(111)	17,218
	2 Public Works	156,940	156,940	156,940	155,536	(1,404)	42,459
	3 Education Delivery	312,762	312,762	312,762	312,708	(54)	165,565
	4 Health Services	161,600	161,600	161,600	161,550	(50)	65,687
	5 Agriculture	38,348	38,348	38,348	38,311	(37)	30,906
	TOTAL	103,247,822	126,475,067	126,475,067	104,386,181	(22,088,886)	76,114,742

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER,
OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

**STATEMENT OF EXPENDITURE IN RESPECT
OF THOSE SERVICES WHICH BY LAW ARE
DIRECTLY CHARGED UPON THE CONSOLIDATED FUND
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

Agency No.	Description	2021			2020
		Wages &Salaries \$'000	Employment Overhead Expenses \$'000	Total Expenditure \$'000	Total Expenditure \$'000
01	Office of the President	32,678	7,551	40,229	12,030
05	Ministry of the Presidency	0	0	0	18,078
51	Ministry of Home Affairs	2,533	879	3,412	2,084
54	Ministry of Public Security	0	0	0	22,508
	Sub-total	35,211	8,430	43,641	54,700
03	Ministry of Finance				
	Pension and Gratuities	5,773,693	0	5,773,693	5,499,336
	Payments to Dependant's Pension Fund	270,000	0	270,000	270,000
	Sub-total	6,043,693	0	6,043,693	5,769,336
90	Public Debt				
	Internal Principal	5,799,944	0	5,799,944	2,039,944
	Internal Interest	2,787,080	0	2,787,080	1,318,871
	External Principal	12,074,424	0	12,074,424	11,040,432
	External Interest	4,832,956	0	4,832,956	4,925,097
	Sub-total	25,494,404	0	25,494,404	19,324,344
	GRAND TOTAL			31,581,738	25,148,380

MS. J. CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER,
OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

**STATEMENT OF RECEIPTS & PAYMENTS OF THE CONTINGENCIES FUND
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31ST DECEMBER 2021**

Notes
4

2021
\$'000

R E C E I P T S (Replenishment)

Fin paper 1 1,906,775
Fin paper 3 5,112,355

Total Receipts 7,019,130

P A Y M E N T S (Drawing Rights)

Warrant #	Date of Warrant	Ministry/Department/Region	Amount	\$'000
1	6/4/2021	Ministry of Health		957,000
2	5/18/2021	Guyana Defence Force		618,125
3	6/3/2021	Ministry of Health		326,250
4	6/9/2021	Ministry of Home Affairs		5,400
5	7/22/2021	Office of the President		120,000
6	10/21/2021	Ministry of Education		31,573
7	10/21/2021	Ministry of Education		175,565
8	10/21/2021	Ministry of Education		77,980
9	10/26/2021	Office of the President		145,026
10	10/31/2021	Ministry of Home Affairs		60,180
11	12/1/2021	Region 2		2,930
12	12/1/2021	Region 2		3,122
13	12/1/2021	Region 2		878
14	12/1/2021	Region 2		19,810
15	12/1/2021	Region 3		46,704
16	12/1/2021	Region 4		63,553
17	12/1/2021	Region 5		8,662
18	12/1/2021	Region 5		64,994
19	12/1/2021	Region 6		9,350
20	12/1/2021	Region 6		28,157
21	12/1/2021	Region 6		20,215
22	12/1/2021	Region 6		139,734
23	12/1/2021	Region 6		53,915
24	12/1/2021	Region 7		1,497
25	12/1/2021	Region 7		10,539
26	12/1/2021	Region 8		12,701
27	12/1/2021	Region 9		2,378
28	12/1/2021	Region 9		2,293
29	12/2/2021	Region 2		11,583
30	12/2/2021	Region 10		6,726
31	12/2/2021	Region 10		29,916
32	12/2/2021	Region 10		12,641
33	12/9/2021	Region 1		1,149
34	12/9/2021	Region 1		2,704
35	12/9/2021	Region 1		5,838
36	12/9/2021	Ministry of Agriculture		1,315,750
37	12/9/2021	Ministry of Health		51,484
38	12/9/2021	Ministry of Agriculture		2,335,819
39	12/9/2021	Ministry of Agriculture		236,989
Total Payments				7,019,130

Summary

2021
\$'000

Uncleared advances for 2020 0

Add: Payments(Drawing Rights) Authorised in 2021 7,019,130

Less: Replishments Authorised in 2020 0

Less: Replenishments (7,019,130)

Balance Outstanding as at 31/12/2021 0

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER,
OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

**STATEMENT OF CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT OF GUYANA
AS AT 31 DECEMBER 2021**

		2021		2020
	Notes	\$'000		\$'000
CURRENT ASSETS				
<u>Central Government Bank Balances</u>				
<u>Consolidated Fund</u>				
New 407 Account		4,425,144		(160,301,711)
Old 400 Account		0	4,425,144	(46,776,183)
				(207,077,893)
2000 Series	3	9,058,227		15,695,206
Other Ministries/Departments		33,757,100		29,319,851
Monetary Sterilisation Account	1.7	1,148,388		1,636,508
Redemption of T-Bills (<i>Account # 404</i>)		(3)		(3)
				(3)
Total Current Assets		48,388,857		(160,426,330)
CURRENT LIABILITIES				
Treasury Bills				
91 Days & K Series	1.7	993,480		993,490
180 & 360 Days	1.7	1,148,388		1,742,381
G Series	1.8	142,571,139		65,077,403
F Series	1.8	350,652		5,325,891
E Series		0	145,063,660	7,029,021
Interest (Outstanding)				80,168,186
Other Liabilities				
Dependents Pension Fund		2,987,423		2,376,507
Sugar Industry Welfare Committee		50,691		50,691
Sugar Industry Welfare Labour Fund		602,583		651,696
Sugar Industry Rehabilitation Fund		74,833		74,833
Sugar Industry Price Stabilization Fund		14,924		14,924
Miscellaneous		(2,634,696)	1,095,758	(821,038)
				2,347,612
Total Current Liabilities		<u>146,159,418</u>		<u>82,515,798</u>
NET CURRENT LIABILITIES		<u><u>97,770,561</u></u>		<u><u>242,942,128</u></u>

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER,
OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR 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 Guyana's Generally Accepted Accounting Standards and Principles. The modified 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". This would mean an actual timing difference between actual transaction and when captured in the Integrated Financial and Information System (IFMIS).

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. This is a slight variation from the cash basis of accounting.

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. The banking effect also is what can be called a contra entry

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 2021 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 that 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.

The Monetary Sterilization account deficit of \$143.916B is the difference between the outstanding liability (\$145.064B) and cash held for purpose of retiring the liability (\$1.148B). The difference of \$143.916B relates to unpaid discounts to the Bank of Guyana by the Government of Guyana.

1.8 Treasury Bills – E, G and F Series

The Government of Guyana issued the E Series Treasury Bills for purpose of the COVID- 19 relief and support programme which was implemented to boost the economy across the entire country, and it matures in 364 days.

The G and F Series Treasury Bills were issued for the purpose of Fiscal Policy. The G Series matures in 364 days whilst the F Series matures in 82 days. Due to prudence both Series are deposited and repaid from the Consolidated Fund Bank Account aimed to reduce the overdraft.

1.9 Reporting Currency

The reporting currency is Guyana Dollar (GY\$)

2.0 Authorization Date

The financial statements were authorized for issue on April 29th, 2022 by Hon. Dr. Ashni Singh, Senior Minister, Office of the President with responsibility for Finance.

3.0 2000 Series Bank Accounts

The 2000 series are a combination various project, grant, debt relief and balance of payment accounts. These accounts do not form part of the Consolidated Bank Account Number 01610000407, however, they are government funds. Please see Appendix 1 attached.

4.0 Statement of Receipts and Payments of the Contingencies Fund

The sum of \$7,019,130 Contingency Fund Advance Warrants was cleared during the period January to December 2021.

2000 Series Bank Accounts				
ACC'T #	Description	2021	2020	Net Change
200810	Personal Investment Account	2,548,237	2,548,237	0
200830	Government of Guyana Project Account	0	0	0
200840	EEC Food Aid	0	0	0
200850	EEC Special Account	0	0	0
200860	Structural Adjustment	0	0	0
200870	Debenture Sinking Fund	0	0	0
200890	Chinese Commodity	0	0	0
200900	Accountant General RMBY Loan	0	0	0
200920	AG-GEC/WARTSILA Agreement	0	0	0
200940	Deposits - Guy Cooperative Agri. Dev. Bank	0	0	0
200950	Agricultural Sector Loan	0	0	0
200960	DIA	254,411,181	254,411,181	0
200990	Long Creek Settlement CIDA Project	0	0	0
201000	UK Programme Aid: GEA	0	0	0
201010	UK Programme Aid:Rice	0	0	0
201040	CDB/Gov't of Guy ERP Grant	0	0	0
201050	Ministry of Agriculture Rehabilitation Project	0	0	0
201080	Main Road Rehab Sub-Account 980	0	0	0
201090	SIMAP Pahse 2 Sub-Account	0	0	0
201100	Remedial Maintenance Project-Geo Sewerage	0	0	0
201110	Infrastructural Dev Fund Account	0	0	0
201130	Ministry of Finance/Financial Sector reform Programme	0	0	0
201160	Ministry of Finance-Agri Sector Prog 965-SF/GY	0	0	0
201180	Japanese-Non Project Grant Aid Deposit	0	0	0
201230	Japanese Agricultural Grant	0	0	0
201280	Guyana/USA Economy Support Grant	0	0	0
201300	030 Stale Dated Cheques	7,253,622	7,253,622	0
201340	CARICOM Headquarters Buildings Project	0	0	0
	TOTAL INACTIVE TO BE TRANSFERRED TO 407	264,213,040	264,213,040	0
	OLD ACCOUNTS			
200880	Accountant General	2,500,093,765	9,617,378,045	(7,117,284,280)
200970	HIA	3,098,089	3,098,089	0
200980	IDB - Techincal Coop Small Projects Swiss Fund	6,272,515	6,272,515	0
	New Accounts for 2004			
201380	GOG/IDB Fiscal & Financial Management Programme	0	0	0
	New Accounts for 2005			
201400	GOG/IBRD Global Fund-National Initiative to Accelerat Access...	166,538,943	150,933,302	15,605,641
201410	GOG/IBRD Global Fund-National Initiative to Accelerat Access...	0	0	0
201420	GOG/IBRD Global Fund for Tuberculosis	0	0	0
	New Accounts for 2006			
201440	Multilateral Debt Relief	464,217,348	464,217,348	0
201450	Japanese Non-Project Grant Aid	21,909,609	21,909,609	0
	New Accounts for 2008			
201490	Official Power Sector 1938	0	0	0
201500	Japanese Non-Project Grant Aid Year 21	0	0	0
201510	Official READ M of A Lo # 742 Gr # 8015			0
201520	Official Global Fund/MOH Mal/Reg 9	28,509,402	37,434,870	(8,925,468)

ACC'T #	Description	2021	2020	Net Change
New Accounts for 2010				
201590	Off Global Fund / MOH TB	20,801,311	12,800,495	8,000,816
New Accounts for 2012				
201600	LCDS Institutional Strengthen	0	0	0
201610	Off-GFC LCDS Proj US Acct			0
New Accounts for 2013				
201620	Off-SBB LCDS US	325,260	325,260	0
New Accounts for 2014				
201630	Off-UAWARP MOA GUYLO#0001	0	0	0
201640	Off-SMDR ATM/OC-14039-GY	0	0	0
201650	CARICOM MULTILATERAL CLEARING FACILTY WRITE OI	0	0	0
201660	Off- SEPG-GRT/FM-13897-GY	194,036,974	267,485,117	(73,448,143)
201680	OFF- IDB/GOG IMPL. SEC. STRAT	0	0	0
New Accounts for 2015				
201681	OFF-GUY FOR TNC UNEP US\$	190,584	6,690,584	(6,500,000)
201682	OFF-GUY LCDS OUTREACH US\$	0	0	0
201684	OFF-AOG PEU 14809	0	0	0
201685	OFF- PPM FMS ATN/OC 14815-GY	0	0	0
201686	OFF-EARLY CHILDHOOD EDUCATION	0	0	0
201970	JAPANESE NON-PROJECT GRANT AID YEAR 2013	0	0	0
New Accounts for 2016				
201390	BUDGETARY SUPPORT	1,775,833,746	2,016,728,343	(240,894,597)
201683	OFF IDB/GOG CIT. SEC. STRENGTHEN	160,423,307	105,043,974	55,379,333
201687	OFF - NAC GUYANA	0	0	0
201688	OFF - STRENGTHENING OF CTVET	0	0	0
201689	OFFICIAL CCRPMOAG AC#132408	0	0	0
201690	OFFICIAL USD HINTERLAND PROG	21	21	0
New Accounts for 2017				
201670	JAPANESE NON-PROJECT GRANT AID YEAR 2013	189,344,523	189,344,523	0
201691	OFFICIAL GUY NUR UNEP-US\$	8,360,850	8,360,850	0
201692	OFFICIAL ATN/OC-15448-GY ESCG	0	0	0
201693	OFFICIAL ATN/OC-15448-GY -FFMP USD	0	0	0
New Accounts for 2018				
201694	OFFICIAL ATN/OC-15978-GY -SNAMPGP	0	0	0
201696	GUY CDB/OCC GRSNT-US\$	55,722	8,021,083	(7,965,361)
201698	OFFICIAL PSMOSP-INST. STRENGTH TO GUY SSFETY NET	418,997	1,145,537	(726,540)
New Accounts for 2019				
201651	Off GOG CDBTIP USD	625,500	3,753,000	(3,127,500)
201672	OFF-PROJRCT UNIT ACCOUNT	5,801,513	5,801,513	0
201697	OFFICIAL CAPITAL BUILDING FOR LOCAL GOVT TRFORM	0	0	0
New Accounts for 2020				
201240	Special Deposit - Accountant General	3,197,442,350	2,450,002,939	747,439,411
201653	OFF CRUDE LIFTING	20,523,896	54,246,352	(33,722,456)
New Accounts for 2021				
201321	OFF-Support for Indigenous Education	29,190,000	0	29,190,000
TOTAL ACTIVE		8,794,014,225	15,430,993,369	(6,636,979,144)
TOTAL (ACTIVE & INACTIVE)		9,058,227,265	15,695,206,409	(6,636,979,144)

**STATEMENT OF PUBLIC DEBT
AS AT 31 DECEMBER 2021**

SUMMARY SHEET

DESCRIPTION	EXTERNAL	INTERNAL	TOTAL
	G\$'000	G\$'000	G\$'000
FUNDED	0	3,898,537	3,898,537
UNFUNDED	286,706,688	253,583,948	540,290,635
SUB TOTAL	<u>286,706,688</u>	<u>257,482,485</u>	<u>544,189,172</u>
SHORT-TERM Treasury Bills (91 days and K Series)	0	997,300	997,300
MEDIUM -TERM Treasury Bills (182 and 364 days)	0	145,510,350	145,510,350
GRAND TOTAL	<u><u>286,706,688</u></u>	<u><u>403,990,135</u></u>	<u><u>690,696,822</u></u>

MS. J. CHAPMAN
ACCOUNTANT GENERAL

DR. ASHNI SINGH
SENIOR MINISTER,
OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

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INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)													
Secondary Schools Reform Project Credit No. 2879-0 GUA	SDR	2,081	1,291	0	83	9	83	9	92	0	1,207	352,926	The borrower shall repay the principle 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	1,087	0	84	10	84	10	93	0	1,004	293,392	Repayments commence on 1/6/2004 in 60 semi-annual install. and ends 1/12/2033. Interest, rate each install. and including int. payable on 1/12/2013 shall be 1% of principle and 2% on bal. outstanding.
Public Sector Technical Assistant Project Credit No. 3726 - GY	SDR	3,600	2,032	0	48	16	48	16	64	0	1,984	579,829	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	2,646	0	279	24	279	24	303	0	2,367	691,966	The borrower shall repay the principle amount, the credit in semi-annual installments payable on June 1st 2015 and ending June 1st, 2030.
University of Guyana Science & Technology Support Project 4969- GY	SDR	6,200	6,200	0	310	47	310	47	357	0	5,890	1,721,667	The borrower shall repay the principle amount, the credit in semi-annual installments payable on Dec 1st 2021 and ending June 1st, 2031.
Secondary Education Improvement Project 5473-GY	SDR	6,500	6,178	0	215	128	215	128	343	0	5,964	1,743,224	Repayment commencing June 1, 2019 to and including December 1,2028 at 1.65% of principle amount of credit and commencing 1 June 2029 to and including 1 December 2038 at 3.35% of principle amount of credit.
Flood Risk Management Project -5474-GY	SDR	7,700	7,319	0	254	152	254	152	406	0	7,065	2,065,041	Repayment commencing December1, 2019 to and including June 1,2029 at 1.65% of principle amount of credit and commencing December 1,2029 to and including June 1,2039 at 3.35% of principle amount of credit.
Additional Financing University of Guyana Science &Technology Support Project 5753- GY	SDR	2,700	2,699	0	89	55	89	55	144	0	2,610	763,008	Repayment commencing June 1, 2021 to and including December1, 2030 at 1.65% of Principle amount of Credit and commencing on June 1, 2031 to and including December1, 2040 at 3.35% of Principle amount of Credit
C/F												8,211,053	

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B/F		000	000	000	000	000	000	000	000	000	000	8,211,053	
Guyana Payment System Project 5966-GY	SDR	4,500	1,371	142	0	28	0	28	28	0	1,512	442,088	Repayment commencing on June 1, 2022 to and including December 1, 2031 at 1.65% of Principle amount of Credit and commencing on June 1, 2032 to and including December 1, 2041 at 3.35% of Principle amount of Credit
Guyana Education Sector Improvement Project 6009-GY	SDR	9,900	3,980	683	0	92	0	92	92	0	4,663	1,363,013	Repayment commencing on June 1, 2022 to and including December 1, 2031 at 1.65% of Principle amount of Credit and commencing on June 1, 2032 to and including December 1, 2041 at 3.35% of Principle amount of Credit
First Programme Financial Fiscal Stability Development Policy Credit 6286-GY	SDR	24,400	24,400	0	0	185	0	185	185	0	24,400	7,132,202	This loan shall be paid on each February and August commencing August 15th 2028 to and including February 15, 2038 at 1% and commencing August 15th 2038 to and including February 15, 2058 at 2%
Guyana Petroleum Resources Governance and Management Project 6382-GY	SDR	14,300	3465	0	0	26	0	26	26	0	3,465	1,012,883	This loan shall be paid on each May 15 and November 15 commencing on May 15, 2029 to 2038 at 1%, and comencing on May 15 to and including November 15, and including November 15 2058 at 2%.
Additional Financing for Flood Risk Management Project & Amendment to Orginal Financing Agreement 6786-GY	SDR	18,400	0	1,099	0	3	0	3	3	0	1,099	321,127	This loan shall be repaid commencing on December 1, 2030 to and including June 1, 2040 at 1%, and commencing on December 2021 to and including June 1 2060 at 2%.
Covid-19 Emergency Response Project 6802-GY	SDR	5,400	0	482	0	2	0	2	2	0	482	140,799	This loan shall be repaid commencing on December 1, 2030 to and including June 1, 2040 and commencing December 1, 2040 to and inclusive June 1, 2060 at 2%.
Seconadry Education Improvement Project Additional Financing & Ammendment to Original Financing Agreement 6825-GY	SDR	9,500	0	2,320	0	10	0	10	10	0	2,320	678,008	This loan shall be repaid commencing on June 1, 2031 to and including December 1, 2040 at 1% ,and commencing June 1, 2041 to and including December 1, 2060 at 2%.
C/F												19,301,174	

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B/F		000	000	000	000	000	000	000	000	000	000	19,301,174	
COVID-19 Emergency Response Project- Additional Financing 6975-GY	SDR	3,500	0	0	0	0	0	0	0	0	0	0	This loan shall be repaid commencing on December 1,2031 , to and including June 1, 2041 at 1% and commencing December 1, 2041 ,to and including June 1 ,2061 at 2%.
CARIBBEAN DEVELOPMENT BANK (CDB)													
Caribbean Court of Justice 01/SFR-OR- GUY (OCR)	USD	4,400	1,925	0	220	64	220	64	284	0	1,705	355,493	This loan shall be repaid in 80 equal quarterly repayments beginning 1 October, 2009, ending 1 July, 2029.
Caribbean Court of Justice 01/SFR-OR- GUY (SFR)	USD	4,400	1,925	0	220	37	220	37	257	0	1,705	355,493	This loan shall be repaid in 80 equal quarterly repayments beginning 1 October, 2009, ending 1 July, 2029.
Third Road Project 2/SFR-OR-GUY (OCR)	USD	9,102	2,685	0	511	87	511	87	599	0	2,173	453,115	This loan shall be repaid in 68 equal quarterly repayments beginning 1 July, 2009, ending 1 April, 2026.
Third Road Project 2/SFR-ORGUY (SFR)	USD	10,000	6,500	0	500	126	500	126	626	0	6,000	1,251,000	This loan shall be repaid in 80 equal quarterly repayments beginning 1 January, 2014 ending 1 October, 2033
Skeldon Sugar Modernization 3/SFR-OR- GUY (OCR)	USD	14,321	4,646	0	845	151	845	151	996	0	3,801	792,488	This loan shall be repaid in 68 equal quarterly repayments beginning 1 July, 2009, ending 1 April, 2026.
Skeldon Sugar Modernization 3/SFR-OR- GUY (SFR)	USD	14,035	9,056	0	697	176	697	176	873	0	8,359	1,742,931	This loan shall be repaid in 80 equal quarterly repayments beginning 1 January, 2014, ending 1 October 2033
Reconstruction of Sea Defence (2nd Loan) 4/SFR-OR-GUY (OCR)	USD	3,684	1,300	0	217	43	217	43	259	0	1,084	225,917	This loan shall be repaid in 68 equal quarterly repayments beginning 1 January, 2010, ending 1 October 2026
Reconstruction of Sea Defence (2nd Loan) 4/SFR-OR-GUY (SFR)	USD	3,249	2,275	0	162	44	162	44	207	0	2,112	440,369	This loan shall be repaid in 80 equal quarterly repayments beginning 1 October, 2016 ending 1 July 2036
Community Services Enhancement Project 5/SFR-OR-GUY (OCR)	USD	3,580	1,579	0	211	52	211	52	263	0	1,369	285,400	This loan shall be repaid in 68 equal quarterly repayments beginning 1 July, 2011, ending 1 April 2028
Community Services Enhancement Project 5/SFR-OR-GUY (SFR)	USD	9,453	7,444	0	473	145	473	145	618	0	6,972	1,453,587	This loan shall be repaid in 68 equal quarterly repayments beginning 1 April, 2016, ending 1 October 2033
Community Roads Improvement Programme 6/SFR-OR-GUY (OCR)	USD	4,015	2,772	0	227	94	227	94	321	0	2,546	530,739	This loan shall be repaid in 68 equal quarterly repayments beginning 1 April, 2016, ending 1 October 2033
C/F												27,187,705	

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B/F		000	000	000	000	000	000	000	000	000	000	27,187,705	
Community Roads Improvement Programme 6/SFR-OR-GUY (SFR)	USD	12,277	12,270	0	460	243	460	243	703	0	11,810	2,462,433	This loan shall be repaid in 80 equal quarterly repay. Begin. 1 April ,2021 ending 1 Jan,2041
CDB Debt Service to EEC Wisco 6/SFR-R	EUR	600	45	0	23	0	23	0	23	0	23	5,412	Annuity base repayments semi-annually beginning 1 January 1994.
Fourth Road Project W.C.D. Road Improvement 7/SFR-OR-GUY (OCR)	USD	9,200	7,727	0	542	263	542	263	805	0	7,185	1,498,057	This loan shall be repaid in 68 equal quarterly repayments beginning 1 April 2019
Fourth Road Project W.C.D. Road Improvement 7/SFR-OR-GUY (SFR)	USD	25,000	24,963	0	0	499	0	499	499	0	24,963	5,204,837	This loan shall be repaid in 80 equal quarterly repayments beginning 1 April, 2023, ending 1 April 2023
Economic Recovery Programme 7/SFR-GUY	USD	42,000	13,650	0	1400	263	1400	263	1,663	0	12,250	2,554,125	This loan shall be repaid in 120 equal quarterly repayments beginning 30 September, 2000, ending 1 July 2030
Sea Defence West Coast Berbice 8/SFR-GUY	USD	7,180	3,372	0	241	66	241	66	306	0	3,131	652,819	This loan shall be repaid in 120 equal quarterly repayment beginning 31 December 2004 ending 1 October 2034
Sea & River Defence Resilience Project 8/SFR OR GUY OCR */1	USD	2,900	1,763	745	127	10	127	10	137	0	2,382	496,603	This loan shall be repaid in 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 & River Defence Resilience Project 8/SFR OR GUY SFR */1	USD	22,100	15,959	462	0	2	0	2	2	0	16,422	3,423,902	This loan shall be repaid in 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	3,644	0	168	72	168	72	239	0	3,477	724,869	This loan shall be repaid in 120 equal quarterly repayments beginning 1 October, 2012, ending 1 July 2042
Second Road Project 10/SFR-GUY	USD	10,702	5,976	0	357	117	357	117	474	0	5,619	1,171,516	This loan shall be repaid in 120 equal quarterly repayments beginning 30 September, 2007, ending 1 July 2037
Water Rehabilitation Project 11/SFR-GUY	USD	8,801	4,768	0	293	93	293	93	387	0	4,474	932,870	This loan shall be repaid in 120 equal quarterly repayments beginning 31 March 2007, ending 1 January 2037
C/F												46,315,149	

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B/F		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	46,315,149	
Poor Rural Community Support Services 13/SFR-GUY	USD	5,100	2,805	0	255	54	255	54	309	0	2,550	531,675	This loan shall be repaid in 80 equal quarterly repayments beginning 1 January, 2012, ending 1 October 2031
Natural Disaster Management 17/SFR-GUY	USD	500	147	0	29	3	29	3	32	0	118	24,529	This loan shall be repaid in 68 equal quarterly repayments beginning 1 January, 2009, ending 1 October 2025
Enhancement of Tech., Voc., Edu. Training Programme(TVET) 18/SFR-GUY	USD	7,500	7,238	0	371	142	371	142	513	0	6,867	1,431,694	This loan shall be repaid in 80 equal quarterly repayments beginning 1 July, 2020, ending 1 April 2040
Skills Development and Employability Project 19/SFR-GUY *_1	USD	11,700	1,397	1,647	0	1	0	1	1	0	3,044	634,733	This loan shall be repaid in eighty (80) equal or approximately equal and conservative quarterly installment on each due date, commencing on the first due date after the expiry of ten (10) years following the date of this Loan Agreement, and interest rate at (2%) per annum on the amount of principle withdrawn.
Water Sector Enhancement Project 20/SFR-GUY	USD	1,265	0	0	0	0	0	0	0	0	0	0	This loan shall be repaid in thirty six (36) equal installments on each due date commencing on the first due date after the expiry of three years following the date of this agreement or on such later due date as the bank may specify in writing
Transport Sector Enhancement Project 21/SFR-GUY	USD	4,367	1,628	826	225	16	225	16	0	0	2,229	464,691	This loan shall be repaid in thirty two (32) equal installments on each due date commencing on the first due date after the expiry of two years following the date of this agreement or on such later due date as the bank may specify in writing
Linden to Mabura Hill Road Upgrade Project 10/OCR	USD	101,466	0	0	0	0	0	0	0	0	0	0	This loan shall be repaid in sixty -eight (68) equal quarterly installments commencing on the first due date after exiration of 5 years following the date of this agreement.
Linden to Mabura Hill Road Upgrade Project 10/SFR-OR-GUY	USD	10,966	0	0	0	0	0	0	0	0	0	0	This loan shall be repaid in sixty -eight (68) equal quarterly installments commencing on the first due date after exiration of 5 years following the date of this agreement.
C/F												49,402,472	

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B/F		000	000	000	000	000	000	000	000	000	000	49,402,472	
Hospitality and Tourism Training Institute Project 22/SFR-GY	USD	9,780	0	0	0	0	0	0	0	0	0	0	The borrower shall repay this loan in eighty (80) equal instalments on each due date commencing on the first due date after expiration of 5 years following the loan agreement.
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 Loan No. GUY/L0001	USD	6,224	4,453	0	388	129	388	129	517	0	4,065	847,621	This loan amounts to US\$7,317,996 comprising of two components. The first component shall be repaid in quarterly instalments 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.
For the Consultancy, Non Consultancy Service and Works for Rural Agricultural Infrastructure Development Regions 4 and 5 Loan No.GUY L0002	USD	6,625	5,397	663	351	160	351	160	511	0	5,708	1,190,213	This loan amounts to US \$ 10,432,263 comprising of two components. The first component shall be repaid in 60 equal or approximately equal and consecutive quarterly instalments at an annual interest rate of 3% per annum. The second component amounting to US \$3,807,263 is considered as a grant and shall not be repaid..
INTER-AMERICAN DEVELOPMENT BANK (IDB) Main Road Rehabilitation - Transportation Loan No. 999/SF-GY	USD	41,000	7,487	0	428	147	428	147	575	0	7,059	1,471,858	This loan shall be completely repaid by the Borrower by means of 60 semi- annual, equal instalments. 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	20,000	4,368	0	236	86	236	86	322	0	4,132	861,479	Loan to be repaid in 60 equal semi-annual instalments beginning 13 September 2009 and ending 13 September 2039.
C/F												53,773,642	

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B/F													
Transportation - Loan No.1042-1/SF-GY	USD	20,200	7,600	0	390	150	390	150	540	0	7,210	53,773,642 1,503,380	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	1,206	0	62	24	62	24	86	0	1,144	238,545	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	27,000	6,331	0	325	125	325	125	450	0	6,007	1,252,376	This loan shall be completely repaid in 60 semiannual installments. The first shall be paid on 2010-12-14
Georgetown Sewerage and Water Rehabilitation Loan No. 1047/SF-GY	USD	27,000	8,509	0	436	168	436	168	604	0	8,073	1,683,234	60 semi-annual equal installments commencing 2010-12-14 and to be conclude 2040-06-14. Disbursements shall expire 5 years from the effective date of contract.
Environmental Protection Loan No.1052/SF-GY	USD	900	243	0	12	5	12	5	17	0	231	48,116	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 Programme Simap111- Loan No.1085	USD	20,000	9,718	0	452	192	452	192	644	0	9,266	1,932,048	The first installment shall be paid on 15th July 2012 & interest shall be paid semiannually at 1% until January 15 2012 & 2% thereafter. Loan to be closed 2042/01/15
Mahaica- Rosignol Road Rehabilitation Project Loan No.1094	USD	33,000	8,424	0	392	166	392	166	558	0	8,032	1,674,627	The first installment shall be paid on 15th July 2012 & interest shall be paid
Unserviced Areas Electrification Programme Loan No.1103	USD	27,400	13,988	0	636	276	636	276	912	0	13,352	2,783,938	This loan shall be repaid semi-annual consecutive equal installments. The first installment shall be paid on March3 , 2013 & last installment September 3, 2042.
C/F												64,889,905	

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B/F		`000	`000	`000	`000	`000	`000	`000	`000	`000			
Basic Education Access Management Support Loan No. 1107	USD	33,500	18,220	0	828	360	828	360	1,188	0	17,392	64,889,905	This loan shall be completely repaid in 60 semiannual, consecutive equal installments w.e.f 2013-01-25 to 2042-07-25
Basic Nutrition Programme Loan No. 1120 SF-GY	USD	5,000	3,272	0	145	65	145	65	210	0	3,126	651,808	This loan shall be repaid in 60 semi-annual installments. The first payment on Nov19, 2013 and last May 19 2043. Disbursement shall expire 4 years from the effective date of contract
Social Statistics and Policy Analysis Program Loan No.1516/SF-GY	USD	3,450	2,167	0	92	43	92	43	135	0	2,075	432,565	The first installment shall be paid on 24th September 2014 and interest shall be paid semiannually at 1% until March 24 2014 and 2% thereafter. Loan to be closed 2044/03/24
Health Sector Programme Loan No.1548/SF-GY	USD	23,000	18,783	0	767	372	767	372	1,138	0	18,017	3,756,475	The loan shall be completely repaid by the borrower by means of semi-annual consecutive, and, insofar as possible equal install. no later than May 27,2045.
Fiscal & Financial Management Programme Loan No. 1550/SF-GY	USD	15,000	4,091	0	170	81	170	81	251	0	3,921	817,473	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 Programme Loan No. 1551/SF-GY	USD	13,000	9,511	0	396	188	396	188	584	0	9,115	1,900,478	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	37,300	30,350	0	1239	601	1239	601	1,839	0	29,111	6,069,622	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 6 Dec. 2015 and last installment 6 June 2045.
Agriculture Support Services Programme Loan No. 1558/SF-GY	USD	22,500	13,529	0	564	267	564	267	831	0	12,965	2,703,241	This loan shall be repaid semi-annual consecutive and in so far possible equal installments. The first installment shall be paid on the 24th March 2015 and the last 24th March 2044. The first interest shall be made on 24th March 2005.
Public Management Modernization Program Loan No.1604/SF-GY	USD	5,000	2,464	0	101	49	101	49	149	0	2,363	492,757	The loan shall be repaid semiannual, consecutive and equal installments. The first installment 15 Dec.2015 and last installment 15th June 2045.
C/F												85,340,522	

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B/F		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	85,340,522	
Georgetown Solid Waste Mng. Programme Loan No. 1730/SF- GY	USD	18,070	13,416	0	506	265	506	265	772	0	12,909	2,691,586	The borrower shall repay this loan in 60 semi-annual installments commencing on the 22nd of August 2017 ending 22nd Feb.2047 and Int. at 1% pre annum for first 10 years 2007 and 2% thereafter beginning April 22nd, 2017.
Programme For Modernization of Justice Admin. Loan No. 1745/SF- GY	USD	15,000	13,250	0	500	262	500	262	762	0	12,750	2,658,375	Loan shall be repaid semiannual, consecutive equal installments. The first installment on 6 Jun. 2017 and last installment 6 June 2057.
Programme For Modernization of Justice Admin. Loan No. 1746/SF- GY	USD	10,000	8,828	0	333	175	333	175	508	0	8,495	1,771,193	Loan shall be repaid in 60 semi-annual, consecutive equal installment. The first installment on Sept. 20th, 2017 and last installment March 20th, 2047.
Support For Competitiveness Loan No. 1750/SF- GY	USD	18,000	15,900	0	600	315	600	315	915	0	15,300	3,190,050	Loan shall be repaid loan in 60 semi-annual installments commencing on Sept. 20th ,2017 ending March 20th, 2047 and Int. at 1% pre annum for first 10 years and 2% thereafter beginning Sept. 20th, 2017.
Support For Competitiveness Loan No. 1751/SF- GY	USD	8,650	6,576	0	248	130	248	130	378	0	6,327	1,319,266	Loan shall be repaid loan in 60 semi-annual installments commencing on Sept. 20th ,2017 ending March 20th, 2047 and Int. at 1% pre annum for first 10 years and 2% thereafter beginning Sept. 20th, 2017.
Citizen Security Programme Loan No. 1752/SF- GY	USD	19,800	17,490	0	660	346	660	346	1,006	0	16,830	3,509,046	Loan shall be repaid in 60 semi-annual, consecutive equal installments. The first installment on July 31st, 2018 and last installment 31 Jan 2047. and Interest at 1% per annum until the 31st Jan 2018 and 2% thereafter
Transport Infrastructure Rehab. Programme Loan No. 1803/SF- GY	USD	24,300	21,762	0	806	431	806	431	1,237	0	20,956	4,369,363	Loan shall be repaid in 60 semi-annual, consecutive equal installment. The first installments on 11 Jan. 2018 and last installment 11 July 2047. and Interest at 1% per annum until the 11st Jan 2018 and 2% thereafter
Agricultural Export Diversification Programme Loan No 1929/BL - GY OCR	USD	10,450	7,483	0	428	353	428	353	780	0	7,055	1,471,040	This loan shall be repaid in a 1 shot payment on April 6th, 2048 and Int. is 0.25% per annum.
C/F												106,320,441	

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B/F		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000		
Agricultural Export Diversification Programme Loan No 1929/BL - GY FSO	USD	10,450	10,448	0	0	26	0	26	26	0	10,448	2,178,444	This loan shall be repaid by consecutive and equal installment the 1st installment due 6 yrs from the date of this contract and the last 30 yrs from the said date
Power Sector Support Programme Loan No 1938/ BL - GY OCR	USD	6,000	4,286	0	245	187	245	187	432	0	4,041	842,510	This loan shall be repaid in a 1 shot payment on April 6th, 2048 and Int. is 0.25% per annum.
Power Sector Support Programme Loan No 1938/ BL - GY FSO	USD	6,000	6,000	0	0	15	0	15	15	0	6,000	1,251,000	This loan shall be repaid in semi-annual consecutive and equal installment the 1st installments beginning April 6th, 2014 ending April 6th, 2038.
Financial Sector Reform Programme 2091/ BL - GY Fixed OCR	USD	2,500	1,837	0	102	99	102	99	201	0	1,735	361,684	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning Dec. 12th, 2014 and ending Dec. 12th, 2038. Interest is 5.54% per annum.
Financial Sector Reform Programme 2091/ BL - GY Fixed FSO	USD	2,500	2,500	0	0	6	0	6	6	0	2,500	521,250	This loan shall be repaid in a 1 shot payment on Dec 12th, 2048 and Int. is 0.25% per annum.
Urban Development of Housing Programme 2102 / BL - GY OCR	USD	13,950	10,510	0	568	303	568	303	871	0	9,942	2,072,916	This loan shall be repaid in a 1 shot payment on April 17th, 2048 and Int. is 0.25% per annum.
Urban Development of Housing Programme 2102 / BL - GY FSO	USD	13,950	13,918	0	0	35	0	35	35	0	13,918	2,901,993	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning April 17th, 2015 and ending April 17th, 2049. Interest is 4.66% per annum.
Transportation Rehab Project 2215/BL-GY OCR */3	USD	12,400	9,925	0	509	353	509	353	862	0	9,416	1,963,292	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning March 21st, 2016 and ending March 21st,2040.
Transportation Rehab Project 2215/BL-GY FSO */3	USD	12,400	12,257	0	0	31	0	31	31	0	12,257	2,555,631	This loan shall be repaid in a 1 shot payment on March 21st,2050 and Int. is 0.25% per annum.
Capital Markets Programme 2235 / BL - GY OCR	USD	2,500	1,939	0	102	87	102	87	189	0	1,837	382,959	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning Nov 23rd, 2015 and ending Nov 23rd, 2039.Int is 4.28% per annum.
C/F												121,352,120	

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B/F		000	000	000	000	000	000	000	000	000	000	121,352,120	
Capital Markets Programme 2235 / BL - GY FSO	USD	2,500	2,500	0	0	6	0	6	6	0	2,500	521,250	This loan shall be repaid in a 1 shot payment on Nov 23rd,2049 and Int. is 0.25% per annum.
Health Sector Reform Programme 2270 / BL-GY OCR	USD	2,500	2,124	0	109	23	109	23	131	0	2,015	420,073	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning Feb 23rd, 2016 and ending Feb 17th, 2040. Interest is 4.66% per annum.
Health Sector Reform Programme 2270 / BL-GY FSO	USD	2,500	2,488	0	0	6	0	6	6	0	2,488	518,746	This loan shall be repaid in a 1 shot payment on Feb 17th,2050 and Int. is 0.25% per annum.
Water and Sanitation Rehab. Project 2326 / BL- GY OCR	USD	1,000	816	0	41	27	41	27	68	0	776	161,694	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning July 26th, 2016 and ending July 26th, 2040. Interest is 4.66% per annum.
Water and Sanitation Rehab. Project 2326 / BL- GY FSO	USD	1,000	1,000	0	0	2	0	2	2	0	1,000	208,500	This loan shall be repaid in a 1 shot payment on July 26th,2050 and Int. is 0.25% per annum.
Water and Sanitation Rehab. Project 2428 / BL- GY OCR	USD	4,750	3,832	0	192	166	192	166	358	0	3,640	758,991	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning Dec 8th, 2016 and ending Dec 8th,2040.
Water and Sanitation Rehab. Project 2428 / BL- GY FSO	USD	4,750	4,695	0	0	12	0	12	12	0	4,695	978,937	This loan shall be repaid in a 1 shot payment on Dec 8th,2050 and Int. is 0.25% per annum.
Private Sector Development Programme 2441 / BL - GY OCR	USD	2,500	2,041	0	102	106	102	106	208	0	1,939	404,235	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning Nov 9th, 2016 and ending Nov 9th, 2040. Interest is 4.99% per annum.
Private Sector Development Programme 2441 / BL - GY FSO	USD	2,500	2,500	0	0	6	0	6	6	0	2,500	521,250	This loan shall be repaid in a 1 shot payment on Nov 9th,2050 and Int. is 0.25% per annum.
East Bank Demerara Four Lane Extension 2454 / BL- GY OCR	USD	10,000	8,164	0	408	330	408	330	738	0	7,756	1,617,114	This loan shall be repaid in semi-annual consecutive and equal install. First installment beginning Dec 8th, 2016 and ending Dec 8th,2020.
East Bank Demerara Four Lane Extension 2454 / BL- GY FSO	USD	10,000	9,996	0	0	25	0	25	25	0	9,996	2,084,104	This loan shall be repaid in a 1 shot payment on Dec 8th,2050 and Int. is 0.25% per annum.
C/F												129,547,014	

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B/F		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000		
Linden Water Supply Rehabilitation Programme 2535 BL-GY FSO	USD	6,000	6,000	0	0	15	0	15	15	0	6,000	1,251,000	This loan shall be repaid in a 1 shot payment on July, 13 2051 and Int. is 0.25% per annum.
Linden Water Supply Rehabilitation Programme 2535 BL-GY OCR	USD	6,000	5,143	0	245	199	245	199	444	0	4,898	1,021,224	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning July 13th, 2017 and ending July 13th,2041.
New Energy Programme 2567 BL-GY OCR	USD	2,500	2,163	0	103	86	103	86	189	0	2,060	429,486	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning Sept 23rd, 2017 and ending Sept 23rd, 2041. Interest is 4.66% per annum.
New Energy Programme 2567 BL-GY FSO	USD	2,500	2,500	0	0	6	0	6	6	0	2,500	521,250	This loan shall be repaid in a 1 shot payment on Sept 23rd,2051 and Int. is 0.25% per annum.
Road Network Upgrade & Expansion Programme 2741 BL-GY OCR	USD	33,100	15,284	6,750	730	432	730	432	1,162	0	21,304	4,441,839	This loan shall be repaid in a 1 shot payment on March 15th,2053
Road Network Upgrade & Expansion Programme 2741 BL-GY FSO	USD	33,100	16,041	6,750	0	39	0	39	39	0	22,791	4,751,899	Repayment begins 72 months from date of contract and ends no later than thirty years from the same date.
Environment Sector Strengthening Programme 3106 BL-GY (FSO)	USD	8,460	8,460	0	0	21	0	21	21	0	8,460	1,763,910	This portion of the loan shall be repaid in one single installment 40 years from the date of signature of this contract.
Environment Sector Strengthening Programme 3106 BL-GY (OCR)	USD	8,460	7,942	0	345	377	345	377	722	0	7,597	1,583,919	The first installment shall be paid 6 years from the date of signature of this contract and the last installment shall be paid no later than 30 years from the same date
Power Utility Upgrade Programme 3238-OC-GY	USD	22,500	20,867	138	872	740	872	740	1,613	0	20,133	4,197,674	The first repayment installment shall be paid 72 months from the date of signature of this contract and the last installment shall be paid no later than 30 years from the same date
Power Utility Upgrade Programme 3239/BL GY OCR	USD	7,571	3,503	3,500	199	102	199	102	301	0	6,804	1,418,582	The first repayment installment shall be paid 72 months from the date of signature of this contract and the last installment shall be paid no later than 30 years from the same date
C/F												150,927,798	

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B/F		000	000	000	000	000	000	000	000	000	000	150,927,798	
Power Utility Upgrade Programme 3239/BL GY FSO	USD	7,571	3,559	3,500	0	11	0	11	0	0	7,059	1,471,805	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 Programme3242/OC GY	USD	7,500	7,347	0	306	280	306	280	586	0	7,041	1,468,010	The first repayment installment shall be paid 72 months from the date of signature of this contract and the last installment shall be paid no later than 30 years from the same date
Water Supply and Sanitation Infrastructure Improvement Programme3243/BLGY OCR	USD	4,669	4,595	0	212	117	212	117	329	0	4,383	913,910	The first repayment installment shall be paid 72 months from the date of signature of this contract and the last installment shall be paid no later than 30 years from the same date
Water Supply and Sanitation Infrastructure Improvement Programme3243/BL GY FSO	USD	4,669	4,669	0	0	12	0	12	12	0	4,669	973,513	This portion of the loan shall be repaid in one single installment 40 years from the date of signature of this contract
Citizen Security Strengthening Programme 3369/BL-GY OCR	USD	7,500	5,844	800	255	191	255	191	446	0	6,389	1,332,093	The first repayment installment shall be paid 72 months from the date of signature of this contract and the last installment shall be paid no later than 30 years from the same date
Citizen Security Strengthening Programme 3369/BL-GY FSO	USD	7,500	5,844	800	0	15	0	15	15	0	6,644	1,385,302	This portion of the loan shall be repaid in one single installment 40 years from the date of signature of this contract
Environment and Natural Disasters 3422/BL-GY (FSO)	USD	8,580	8,580	0	0	21	0	21	21	0	8,580	1,788,930	This portion of the loan shall be repaid in one single installment 40 years from the date of signature of this contract
Environment and Natural Disasters 3422/BL-GY (OCR)	USD	8,580	8,580	0	350	295	350	295	645	0	8,230	1,715,912	The first repayment installment shall be paid 6 years from the date of signature of this contract and the last installment shall be paid no later than 30 years from the same date
Support of Improved Maternal & Child Health Proj 3779/BL-GY (FSO)	USD	4,000	3,012	0	0	7	0	7	7	0	3,012	627,907	The first payment installment shall be paid 6 years from date of signature of this contract and the last installment shall be paid no later than 30 years from the said date
C/F												162,605,180	

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B/F		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	162,605,180	
Support of Improved Maternal & Child Health Proj 3779/BL-GY (OCR)	USD	4,000	3,012	0	0	63	0	63	63	0	3,012	627,907	This portion of loan shall be repaid in one single installment 40 years from the date of signature of this contract.
Sustainable Agriculture Development Prog 3798/BL-GY (OCR)	USD	7,500	928	202	0	43	0	43	43	0	1,130	235,580	The first payment installment shall be paid 6 years from date of signature of this contract and the last installment shall be paid no later than 30 years from the said date
Sustainable Agriculture Development Programme 3798/BL-GY (FSO)	USD	7,500	928	202	0	2	0	2	2	0	1,130	235,580	This portion of loan shall be repaid in one single installment 40 years from the date of signature of this contract.
Enhancing of the National Quality Infrastructure for Economic Diversification and Trade Promotion Program 3824/BL-GY (OCR)	USD	4,500	1,123	0	0	29	0	29	29	0	1,123	234,244	The first payment installment shall be paid 6 years from date of signature of this contract and the last installment shall be paid no later than 30 years from the said date
Enhancing of the National Quality Infrastructure for Economic Diversification and Trade Promotion Program 3824/BL-GY (FSO)	USD	4,500	1,123	0	0	3	0	3	3	0	1,123	234,244	This portion of loan shall be repaid in one single installment 40 years from the date of signature of this contract.
Support for Criminal Justice System 3876/BL-GY (FSO)	USD	4,000	1,577	848	0	3	0	3	3	0	2,424	505,506	The first payment installment shall be paid 6 years from date of signature of this contract and the last installment shall be paid no later than 30 years from the said date
Support for Criminal Justice System 3876/BL-GY (OCR)	USD	4,000	1,577	848	0	29	0	29	29	0	2,424	505,506	This portion of loan shall be repaid in one single installment 40 years from the date of signature of this contract.
Strengthening the energy sector 4698/BL-GY (OCR)	USD	5,820	5,820	0	0	121	0	121	121	0	5,820	1,213,470	This loan shall be repaid by the borrower in semi-annual equal installment, the first installment shall be due from the borrower on the expiration date of 66 months period following the effective date of this contract and the last installment shall be paid no later than the final amortization date .
Strengthening the energy sector 4698/BL-GY (FSO)	USD	5,820	5,820	0	0	15	0	15	15	0	5,820	1,213,470	This loan shall be repaid in one single installment at the latest 40 years from the date of the signature of this contact.
C/F												167,610,686	

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B/F		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	167,610,686	
Establishing an Electronic Single Trade Window	USD	3,000	167	305	0	17	0	17	17	0	472	98,479	This loan shall be repaid by the borrower in semi-annual consecutive equal installment .The first installment shall be due from the borrower on the expiry date of 78 months period following effective date of this contract.
Establishing an Electronic Single Trade Window 4659/BL-GY (FSO)	USD	3,000	167	305	0	1	0	1	1	0	472	98,479	This loan shall be repaid by the borrower in semi-annual consecutive equal installments .The first installment shall be due from the borrower on the expiry date of 66 months period following the effective date of this contract
Energy Matrix Diversification and Institutional Strengthening of the Department Of Energy (ESIMSE) 4676-BL-GY OCR	USD	10,580	566	3,138	0	61	0	61	61	0	3,704	772,275	This loan shall be repaid by the borrower in semi-annual consecutive equal installment .
Energy Matrix Diversification and Institutional Strengthening of the Department Of Energy (ESIMSE) 4676-BL-GY FSO	USD	10,580	566	3,138	0	3	0	3	3	0	3,704	772,275	This loan shall be repaid by the borrower in one single installment at the latest 40 years from the date of the signature of this contract.
Contingent Loan for COVID-19 Public Health Emergency GY-O0006 5186 OCR	USD	15,400	0	15,400	0	58	0	58	58	0	15,400	3,210,900	This loan shall be repaid (25) years from the the date which the disbursement of Contingent loan resources occurs. The original WAL of each disbursement of Contingent loan is 15.25 years.
Contingent Loan for COVID-19 Public Health Emergency GY-O0006 5186 FSO	USD	6,600	0	6,600	3	3	0	3	3	0	6,600	1,376,100	This loan shall be repaid in semi-annual consecutive and in so far as possible equal installment. The first installment shall be due on the expiration date of 66 month
Support to Safety Nets for Vulnerable Population 5180/BL-GY Regular OC	USD	21,280	0	14,734	0	29	0	29	0	0	14,734	3,072,052	The loan shall be repaid in semi-annual ,consecutive , and insofar as possible ,equal installment . The first installment shall be due on the expiration date of (66) month period.
Support to Safety Nets for Vulnerable Population 5180/BL-GY Concessional OC	USD	9,120	0	6,315	0	0	0	0	0	0	6,315	1,316,594	This loan shall be repaid by the borrower in one single installment at the latest 40 years from the date of signature of this contract.
Strengthen Public Policy & Fiscal Management 5201/BL- GY Regular OC	USD	23,800	0	23,800	0	137	0	137	0	0	23,800	4,962,300	The loan shall be repaid by the borrower in semi-annual, consecutive, in so far as possible, equal installments .The first installment shall be due on the expiration date of (66) month period.
C/F												183,290,139	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURRE NCY 2	ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2021 5 */3	AMOUNT DISBURSED IN 2021 6	DEBT SERVICE COST DUE & PAYABLE IN 2021		ACTUAL DEBT SERVICE COST PAID IN 2019			DEBT RELIEF (DEBT CANCELLATION/ WRITE-OFF) 10	CLOSING BALANCE AS AT 31.12.21 11 11=(5+6+7b-8a- 8b)-10	GUYANA DOLLAR EQUIVALENT 31.12.21 12	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL 7	INTEREST 8	PRINCIPAL 8	INTEREST 8	TOTAL PAYMENT 9				
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B/F		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	183,290,139	
Strengthen Public Policy & Fiscal Management in 5201/BL-GY Concessional OC	USD	10,200	0	10,200	0	12	0	12	0	0	10,200	2,126,700	The loan shall be repaid by the borrower in one single installment at the latest 40 years from the date of signature of this contract.
INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT (IFAD)													
CAD/Guyana Poor Rural Communities Support Services Project 436-GY	SDR	7,300	3,535	0	221	26	221	26	247	0	3,314	968,668	Principle payment shall be made semi-annually on 1 April and 1 October commencing 1/4/2007 and ending 1/10/2036. This loan shall be repaid in 60 semi-annual payments beginning June 15, 2018, ending December 15, 2047
Financing Project (READ) IFAD 742-GY	SDR	1,850	1,665	0	62	12	62	12	74	0	1,603	468,572	
Hinterland Environmentally Sustainable Agriculture Development Project	USD	7,960	1,042	121	199	22	199	22	221	0	964	201,068	This loan shall be repaid in 50 semi-annual payments, with a grace period of 5 years at a Fixed Interest Rate of 1.25% pa
OPEC - INTERNATIONAL DEVELOPMENT													
OPEC Fund for International Development 1058 H	USD	7,500	3,750	0	375	37	375	37	412	0	3,375	703,688	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	18,226	6,075	0	608	59	608	59	667	0	5,468	1,140,020	Principle repayment shall be made semi-annually commencing 2006/02/16, ending 2030/08/16
GUYMINE'S Liabilities Bond Ruston Bucyrus plc	GBP	21	22	0	0	0	0	0	0	0	22	6,308	The Bond NO.3/1994 to Ruston Bucyrus plc for GBP 21,273.94 Date of Maturity 17th May 2006
PL 480 for 1999	USD	3,000	433	0	48	11	48	11	59	0	385	80,286	26 Annual principle Repayments commencing 2004-12-30 and ending 2029-12-30
Rehabilitation of the Bauxite Industry Sysmin - 3663/Gua/P	EUR	10,496	4,226	0	427	41	427	41	468	0	3,800	900,890	Principle repayment in 51 semi-annual installment Beginning 1 March 2005, ending 1 March 2030.
NON-PARIS CLUB CREDITORS													
Yugoslavia Credit Agreement	USD	1,175	1,428	0	0	24	0	0	0	0	1,452	302,809	Repayment of this loan shall be made semi-annually on 6 principle repayments of the loan shall be paid 21/6 and 21/12. Yearly beginning 83/12/21.
C/F												190,189,148	

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B/F		000	000	000	000	000	000	000	000	000	000	190,189,148	
United Arab Emirates Economic Co-operation *_4	UAE	19,840	30,902	0	0	476	0	0	0	0	31,378	1,781,159	The principle 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	16,236	0	0	339	0	0	0	0	16,574	3,455,755	Repayable 1996 to 1998 at 7.5%.
Kuwait	USD	26,854	22,854	0	2,000	0	2,000	0	2,000	0	20,854	4,347,973	Principle of USD8,000,000 is to be repaid in equal annual instalments over 4yrs commenced on 15 May,2019 and end 15 May,2022.The remaining principle would be treated under a debt swap arrangement. Interest outstanding is USD67,652,340.90 .25% would be treated in part of a debt swap arrangement and the balance would be repaid in cash over 5yrs with interest rate of 1% per annum as of 15 May,2024.
Libya	USD	15,000	45,187	0	0	283	0	0	0	0	45,470	9,480,594	Repayable 1981 to 1993 at varying interest rates.
ITALY Procurement of Equipment for the rehab. main. and construct. of drainage and irrigation facilities in Mahaica.	EUR	3,305	2,096			175	21	175	21	195	1,921	455,551	36 semi-annual installments beginning April 23, 2015, ending October 23 2032
EXPORT IMPORT BANK OF CHINA The design and supply of the co-generation plant under the Skeldon Sugar Modernization Project	YUAN	270,000	77,516	0	17,226	1,463	17,226	1,463	18,689	0	60,290	1,972,371	31 equal semi-annual installments commencing March 21, 2010, ending on March 21, 2025.
Guyana Power and light Infrastructure Development Project	YUAN	270,000	159,953	0	15,995	3,162	15,995	3,162	19,157	0	143,958	4,709,518	31 equal semi-annual installments commencing September 21, 2015, ending on June 29, 2030.
Supply and Implementation Service Contract for Guyana E-Government Project	YUAN	215,000	158,862	0	13,814	3,108	13,814	3,108	16,922	0	145,048	4,745,187	31 equal semi-annual installments comm. March 21, 2017, ending on September 21, 2032.
CJIA Loan Extension Project	YUAN	825,000	673,698	0	53,206	13,206	53,206	13,206	66,412	0	620,492	20,299,157	31 equal semi-annual installments comm. March 21, 2018, ending on December 17, 2032.
East Coast Demerara Road Improvement Project	YUAN	313,839	295,111	18,531	0	5,872	0	5,872	5,872	0	313,642	10,260,689	31 equal semi-annual installments principle, 5 years grace period and Fixed Interest Rate at 2% per annum
C/F												251,697,100	

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B/F		000	000	000	000	000	000	000	000	000	000	251,697,100	
Guyana National Broad Band Project	YUAN	249,044	243,549	5,490	0	4,960	0	4,960	4,960	0	249,039	8,147,212	The rate of interest applicable to the loan shall be 2% per annum. The maturity period for the facility shall be 240 months, among which the Grace Period shall be 60 months and the repayment period shall be 180 months.
EXIM BANK OF INDIA													
Construction of Cricket Stadium	USD	19,000	5,081	0	1,265	85	1,265	85	1,350	0	3,815	795,469	30 equal semi-annual installments commencing 14.01.2010 & ending 14.07.2024. Interest rate 1.75 %
Construction of Traffic Lights	USD	2,100	841	0	140	14	140	14	154	0	701	146,242	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	1,752	0	195	30	195	30	225	0	1,557	324,635	30 equal semi-annual installments commencing January 14, 2015, ending on July 14, 2029.
Multi Specialty Hospital Project	USD	19,000	3,428	0	286	60	286	60	345	0	3,143	655,244	30 equal semi-annual installments commencing Jan 14, 2018, ending on July 14, 2032.
East Bank East Coast Road Linkage Project	USD	50,000	1,123	0	0	21	0	21	21	0	1,123	234,114	The principle amount shall be repaid in semi-annual equal substantially equal installments commencing on the 14th July, 2021 and ending on the 14th July, 2036.
Procurement of Ocean Ferry Project	USD	10,000	0	1,102	0	0	0	0	0	0	1,102	229,663	The principle amount shall be repaid in semi-annual equal substantially equal installments commencing on the 14th January, 2022 and ending on the 14th July, 2036.
High Capacity Fixed and Mobile Drainage Pumps and Associated Structures	USD	4,000	2,367	502	0	54	0	54	54	0	2,869	598,128	40 equal semi-annual installments commencing July 19th 2022, ending on July 19th , 2032. Fixed Interest Rate at 1.75%
Hospital Upgrade	USD	17,500	0	422	0	0	0	0	0	0	422	88,058	40 equal semi-annual installments commencing July 19th 2022, ending on July 19th , 2032. Fixed Interest Rate at 1.75%
Procurement and installation of Solar Home Lighting system	USD	7,290	0	0	0	0	0	0	0	0	0	0	The principal shall be repaid after 5 years from the date of the first advance in half yearly substantially equal installments over a period of 20 years from the date of advance.
C/F												262,915,866	

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B/F													
ISLAMIC DEVELOPMENT BANK													
Power Utility Upgrade	USD	20,000	119	-36	83	5	83	5	0	0	0	262,915,866	(0) The interest rate shall be repaid in 10 year USD mid-swap. The first repayment date will commence 6 months after the end of Gestation period and the maturity period ending September 19, 2038.
Power Small Hydro Project	USD	14,630	0	41	0	0	0	0	0	0	41	8,549	Payments shall be made in 32 semi-annual equal and consecutive installments. The first payment installment shall be due and payable after 6 months at the gestation period and each subsequent installment shall be due and payable at the end of 6 months from the date of the payment installment immediately preceding it. This payment shall not exceed 20 years.
Atlantic Hotel Inc	USD	17,307	14,999	0	870	932	870	932	1,801	0	14,129	2,945,909	Fixed at issue at a spread of 450 basis points above current US Treasury Five (5) year (current effective 6.28% per annum). Interest payable semi-annually in areas calculated on an annual 365 days basis, commencing 6 months after issue date. principle and Interest installment shall be paid via 30 semi-annual payments.
VENEZUELA													
PetroCaribe Agreement-7th shipment 2014	USD	3,199	1,943	0	93	19	93	19	113	0	1,850	385,679	Repayment of 23 installment to be paid once each year commencing 2017-02-13 & ending 2039-02-13
PetroCaribe Agreement-8th shipment 2014	USD	2,479	2,129	0	102	21	102	21	124	0	2,027	422,596	Repayment of 23 installment to be paid once each year commencing 2017-02-26 & ending 2039-02-26
PetroCaribe Agreement-9th shipment 2014	USD	2,337	2,008	0	96	20	96	20	117	0	1,911	398,474	Repayment of 23 installments to be paid once each year commencing 2017-03-09 & ending 2039-03-09
C/F												267,077,073	

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B/F		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000		
PetroCaribe Agreement-10th shipment 2014	USD	2,311	1,985	0	95	20	95	20	115	0	1,890	267,077,073 393,970	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	1,820	0	87	18	87	18	106	0	1,732	361,145	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	2,143	0	103	21	103	21	124	0	2,040	425,301	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	1,785	0	86	18	86	18	104	0	1,699	354,203	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	2,356	0	113	24	113	24	137	0	2,243	467,632	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	2,170	0	104	22	104	22	126	0	2,066	430,801	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	2,782	0	134	28	134	28	161	0	2,648	552,158	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	2,106	0	101	21	101	21	122	0	2,005	418,059	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	2,114	0	102	21	102	21	123	0	2,013	419,684	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	1,578	0	76	16	76	16	92	0	1,502	313,202	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	1,840	0	88	18	88	18	107	0	1,752	365,252	Repayment of 23 installments to be paid once each year commencing 2017-05-16 & ending 2039-05-16
C/F												271,578,478	

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B/F		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	271,578,478	
PetroCaribe Agreement-21st shipment 2014	USD	2,535	2,178	0	105	22	105	22	126	0	2,073	432,210	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	1,918	0	92	19	92	19	111	0	1,826	380,650	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	1,974	0	95	20	95	20	115	0	1,879	391,807	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	2,515	0	121	25	121	25	146	0	2,394	499,191	Repayment of 23 installments to be paid once each year commencing 2017-06-17 & ending 2039-06-17
PetroCaribe Agreement-25th shipment 2014	USD	2,217	1,904	0	91	19	91	19	111	0	1,813	377,925	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	1,534	0	74	15	74	15	89	0	1,460	304,487	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	2,368	0	114	24	114	24	137	0	2,254	469,966	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	1,896	0	91	19	91	19	110	0	1,805	376,389	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	2,180	0	105	22	105	22	127	0	2,075	432,739	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	1,971	0	95	20	95	20	114	0	1,876	391,192	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	2,031	0	98	20	98	20	118	0	1,933	403,077	Repayment of 23 installments to be paid once each year commencing 2017-08-04 & ending 2039-08-04
C/F												276,038,108	

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B/F		000	000	000	000	000	000	000	000	000	000	276,038,108	
PetroCaribe Agreement-32nd shipment 2014	USD	2,320	1,993	0	96	20	96	20	116	0	1,897	395,586	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	1,805	0	87	18	87	18	105	0	1,718	358,288	Repayment of 23 installments to be paid once each year commencing 2017-08-26 & ending 2039-08-26
PetroCaribe Agreement-34th shipment	USD	2,976	2,556	0	123	26	123	26	148	0	2,433	507,344	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	2,159	0	104	22	104	22	125	0	2,055	428,436	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	1,651	0	79	17	79	17	96	0	1,572	327,686	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	1,868	0	90	19	90	19	108	0	1,778	370,750	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	1,655	0	80	17	80	17	96	0	1,575	328,468	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	1,914	0	92	19	92	19	111	0	1,822	379,912	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	1,136	0	55	11	55	11	66	0	1,081	225,393	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	1,648	0	79	16	79	16	96	0	1,568	327,022	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	800	0	38	8	38	8	46	0	762	158,864	Repayment of 23 installments to be paid once each year commencing 2017-10-18 & ending 2039-10-18
C/F												279,845,858	

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B/F													
PetroCaribe Agreement-43rd shipment 2014	USD	1,428	1,226	0	59	12	59	12	71	0	1,167	279,845,858 243,397	Repayment of 23 installments to be paid once each year commencing 2017-10-25 & ending 2039-10-25
PetroCaribe Agreement-44th shipment 2014	USD	2,418	2,077	0	100	21	100	21	121	0	1,977	412,251	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	943	0	45	9	45	9	55	0	898	187,137	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	1,192	0	57	12	57	12	69	0	1,135	236,688	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	1,075	0	52	11	52	11	62	0	1,023	213,310	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	1,021	0	49	10	49	10	59	0	972	202,721	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	870	0	42	9	42	9	50	0	828	172,588	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	710	0	34	7	34	7	41	0	676	140,864	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	797	0	38	8	38	8	46	0	759	158,278	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	744	0	36	7	36	7	43	0	708	147,686	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	784	0	38	8	38	8	46	0	746	155,602	Repayment of 23 installments to be paid once each year commencing 2017-12-28 & ending 2039-12-28
C/F												282,116,380	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURRE NCY 2	ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2021 5 */3	AMOUNT DISBURSED IN 2021 6	DEBT SERVICE COST DUE & PAYABLE IN 2021		ACTUAL DEBT SERVICE COST PAID IN 2019			DEBT RELIEF (DEBT CANCELLATION/ WRITE-OFF) 10	CLOSING BALANCE AS AT 31.12.21 11 11=(5+6+7b-8a- 8b)-10	GUYANA DOLLAR EQUIVALENT 31.12.21 12	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL 7	INTEREST 8	PRINCIPAL 8	INTEREST 8	TOTAL PAYMENT 9				
					a	b	a	b	9=8a+8b				
B/F												282,116,380	
2015 Shipments													
PetroCaribe Agreement-1st shipment 2015 */2	USD	713	641	0	30	7	30	7	36	0	611	127,392	Repayment of 1% Interest per annum until January 12, 2040 commencing on January 12, 2018
PetroCaribe Agreement-2nd shipment 2015 */2	USD	832	748	0	34	8	34	8	42	0	714	148,848	Repayment of 1% Interest per annum until January 17, 2040 commencing on January 17, 2018
PetroCaribe Agreement-3rd shipment 2015 */2	USD	638	573	0	27	6	27	6	32	0	546	113,855	Repayment of 1% Interest per annum until January 19, 2040 commencing on January 19, 2018
PetroCaribe Agreement-4th shipment 2015 */2	USD	675	608	0	28	6	28	6	34	0	580	120,924	Repayment of 1% Interest per annum until January 24, 2040 commencing on January 24, 2018
PetroCaribe Agreement-5th shipment 2015 */2	USD	844	760	0	35	8	35	8	42	0	725	151,210	Repayment of 1% Interest per annum until January 30, 2040 commencing on January 30, 2018
PetroCaribe Agreement-6th shipment 2015 */2	USD	1,035	931	0	42	9	42	9	52	0	889	185,336	Repayment of 1% Interest per annum until February 8, 2040 commencing on February 8, 2018
PetroCaribe Agreement-7th shipment 2015 */2	USD	472	425	0	19	4	19	4	24	0	406	84,556	Repayment of 1% Interest per annum until February 13, 2040 commencing on February 13, 2018
PetroCaribe Agreement-8th shipment 2015 */2	USD	1,130	1,017	0	46	10	46	10	56	0	971	202,371	Repayment of 1% Interest per annum until February 20, 2040 commencing on February 20, 2018
PetroCaribe Agreement-9th shipment 2015 */2	USD	1,076	968	0	44	10	44	10	54	0	924	192,695	Repayment of 1% Interest per annum until February 26, 2040 commencing on February 26, 2018
PetroCaribe Agreement-10th shipment 2015 */2	USD	574	517	0	23	5	23	5	29	0	493	102,867	Repayment of 1% Interest per annum until March 12, 2040 commencing on March 12, 2018
PetroCaribe Agreement-11th shipment 2015 */2	USD	902	811	0	37	8	37	8	45	0	775	161,494	Repayment of 1% Interest per annum until March 14, 2040 commencing on March 14, 2018
PetroCaribe Agreement-12th shipment 2015 */2	USD	912	821	0	37	8	37	8	45	0	784	163,370	Repayment of 1% Interest per annum until March 24, 2040 commencing on March 24, 2018
PetroCaribe Agreement-13th shipment 2015 */2	USD	323	291	0	13	3	13	3	16	0	278	57,876	Repayment of 1% Interest per annum until March 26, 2040 commencing on March 26, 2018
PetroCaribe Agreement-14th shipment 2015 */2	USD	963	867	0	39	9	39	9	48	0	828	172,561	Repayment of 1% Interest per annum until April 11, 2040 commencing on April 11, 2018
C/F												284,101,735	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURRE NCY 2	ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2021 5 *_3	AMOUNT DISBURSED IN 2021 6	DEBT SERVICE COST DUE & PAYABLE IN 2021		ACTUAL DEBT SERVICE COST PAID IN 2019			DEBT RELIEF (DEBT CANCELLATION/ WRITE-OFF) 10	CLOSING BALANCE AS AT 31.12.21 11 11=(5+6+7b-8a- 8b)-10	GUYANA DOLLAR EQUIVALENT 31.12.21 12	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL 7	INTEREST 8	PRINCIPAL 8	INTEREST 8	TOTAL PAYMENT 9				
					a	b	a	b	9=8a+8b				
B/F												284,101,735	
PetroCaribe Agreement-15th shipment 2015 *_2	USD	929	836	0	38	8	38	8	46	0	798	166,337	Repayment of 1% Interest per annum until April 21, 2040 commencing on April 21, 2018
PetroCaribe Agreement-16th shipment 2015 *_2	USD	1,328	1,195	0	54	12	54	12	66	0	1,141	237,928	Repayment of 1% Interest per annum until April 23, 2040 commencing on April 23, 2018
PetroCaribe Agreement-17th shipment 2015 *_2	USD	1,347	1,212	0	55	12	55	12	67	0	1,157	241,276	Repayment of 1% Interest per annum until April 26, 2040 commencing on April 26, 2018
PetroCaribe Agreement-18th shipment 2015 *_2	USD	1,320	1,188	0	54	12	54	12	66	0	1,134	236,452	Repayment of 1% Interest per annum until May 15, 2040 commencing on May 15, 2018
PetroCaribe Agreement-19th shipment 2015 *_2	USD	903	812	0	37	8	37	8	45	0	775	161,689	Repayment of 1% Interest per annum until May 15, 2040 commencing on May 15, 2018
PetroCaribe Agreement-20th shipment 2015 *_2	USD	1,307	1,176	0	53	12	53	12	65	0	1,123	234,114	Repayment of 1% Interest per annum until May 19, 2040 commencing on May 19, 2018
PetroCaribe Agreement-21st shipment 2015 *_2	USD	1,248	1,123	0	51	11	51	11	62	0	1,072	223,542	Repayment of 1% Interest per annum until May 27, 2040 commencing on May 27, 2018
PetroCaribe Agreement-22nd shipment 2015 *_2	USD	1,211	1,090	0	49	11	49	11	60	0	1,040	216,853	Repayment of 1% Interest per annum until June 02, 2040 commencing on June 02, 2018
PetroCaribe Agreement-23rd shipment 2015 *_2	USD	578	520	0	24	5	24	5	29	0	497	103,556	Repayment of 1% Interest per annum until June 06, 2040 commencing on June 06, 2018
PetroCaribe Agreement-24th shipment 2015 *_2	USD	1,548	1,393	0	63	14	63	14	77	0	1,330	277,206	Repayment of 1% Interest per annum until June 17, 2040 commencing on June 17, 2018
PetroCaribe Agreement-25th shipment 2015 *_2	USD	578	520	0	24	5	24	5	29	0	497	103,591	Repayment of 1% Interest per annum until June 21, 2040 commencing on June 21, 2018
PetroCaribe Agreement-26th shipment 2015 *_2	USD	1,396	1,256	0	57	13	57	13	70	0	1,199	249,957	Repayment of 1% Interest per annum until June 25, 2040 commencing on June 25, 2018
PetroCaribe Agreement-27th shipment 2015 *_2	USD	851	766	0	35	8	35	8	42	0	731	152,452	Repayment of 1% Interest per annum until July 04, 2040 commencing on July 04, 2018
TOTAL PUBLIC DEBT - EXTERNAL												286,706,688	

*** Notes to the Accounts**

* _/ 1 It is to be noted that the amounts reflected under Actual Debt Service for loans Sea & River Defence Resilience Project -CDB 8/SFR-0R-GUY(OCR), Sea & River Defence Resilience Project - 8/SFR OR GUY (SFR), Skills Development and Employability- 19 SFR-GUY includes the amounts financed from the Loan Resources

Table below reflects the Actual Payments made from Public Debt Section and Recorded in Files and the difference from Loan Resources

Name of Creditor	Loan Identification	CURRENCY	Recorded in Public Debt Register (Debit Advice) \$'000	Paid from Loan Resources \$'000	Total Payment \$'000
CDB	Sea & River Defence Resilience Project - 8/SFR OR GUY OCR	USD	10	61	71
CDB	Sea & River Defence Resilience Project - 8/SFR OR GUY SFR	USD	2	317	320
CDB	Skills Development and Employability- 19SFR-GUY	USD	1	30	31

* _/2 In 2015 the Seventh (7th) Oil Debt Compensation agreement between Guyana and Venezuela has not been concluded. This Agreement specifies that in 2015, the white rice and Paddy shipped to Venezuela from Guyana to compensate Guyana's Oil Debt to Venezuela. Oil Shipment under the PetroCaribe Agreement from Shipment thirty three (33) of 2013 to shipment twenty Seven (27) of 2015 are included in the Seventh Oil Debt Compensation Agreement. The 2015 Sales Contract for Oil Shipment one (1) of 2015 to Shipment twenty seven (27) of 2015 under the PetroCaribe Agreement is to be concluded between the Government of Guyana and Venezuela in the near future. The Promissory Notes were prepared reflecting the shipments made in 2013 to 2015 through the sales contract. Since the oil shipments were made to Guyana, the terms and conditions outlined in the promissory notes are Enforceable and Valid.

**ANALYSIS OF PUBLIC DEBT
BY CURRENCIES AS AT 31ST DECEMBER 2021**

NO.	DESCRIPTION	RATE AT 31-12-21	NO. OF UNITS OF CURRENCY OUTSTANDING '000	G \$ '000
				EQUIVALENT
1	UNITED STATES DOLLARS (US\$)	208.50	1,020,071	212,684,820
2	CHINA RENMINBI (YUAN)	32.71	1,532,469	50,134,132
3	POUND STERLING (GBP)	282.41	22	6,308
4	SPECIAL DRAWING RIGHTS (SDR)	292.30	70,948	20,738,414
5	EUROPEAN CURRENCY UNITS (EUR)	237.09	5,744	1,361,854
6	UAE DIRHAMS (AED)	56.76	31,378	1,781,159
	GRAND TOTAL			286,706,688

**STATEMENT OF PUBLIC DEBT
EQUATED ANNUITY DEBENTURES 2021**

DESCRIPTION	AUTHORITY	DATE OF FIRST INSTALMENT	DATE OF FINAL INSTALMENT	DUE DATE OF INSTALMENT	AMOUNT OF LOAN AS AT 31-12-20	LOAN CONTRACTED IN 2020	AMOUNT OF LOAN AS AT 31-12-21	AMOUNT RE-PAID AS AT 31-12-20	AMOUNT RE- PAID IN 2021	AMOUNT RE- PAID AS AT 31-12-21	AMOUNT OUTSTANDING AT 31-12-20	AMOUNT OUTSTANDING AT 31-12-21
1	2	3	4	5	6	7	(8)=(6)+(7)	9	10	(11)=(9)+(10)	(12)=(6)-(9)	(13)=(8)-(11)
					G\$'000	G\$'000	G\$'000	G\$'000	G\$'000	G\$'000	G\$'000	G\$'000
Government of Guyana Debenture to National Paint Co. (1997)	Loan Act 11 of 73	30-11-91	31-05-97	31-5 & 30-11	3,485	0	3,485	1,405	0	1,405	2,080	2,080
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for \$25,000,000 Guyana Dollars Each F 01 - F 39	General Loan Act 74-04	15-Mar 2008	ON DEMAND	1st April 1st October	0	0	0	0	0	0	0	0
TOTAL					3,485	0	3,485	1,405	0	1,405	2,080	2,080

**STATEMENT OF PUBLIC DEBT
NON - INTEREST BEARING DEBENTURE 2021**

DESCRIPTION (1)	AMOUNT OF LOAN (2)	LOAN MADE IN 2021 (3)	AMOUNT OF LOAN AT 31 - 12 - 21 (4)=(2)+(3)	AMOUNT REPAID AT 31-12-20 (5)	AMOUNT REPAID IN 2021 (6)	AMOUNT REPAID AT 12/31/2021 (7)=(5)+(6)	AMOUNT OUT- STANDING 12/31/2020 (8)=(2)-(5)	AMOUNT OUT- STANDING 12/31/2021 (9)=(4)-(7)
	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000
<u>Non Interest Bearing Debenture</u>								
ID 31/12/00 (93 rd Issue) Non Interest Bearing Debenture	4,892,539	0	4,892,539	0	0	0	4,892,539	4,892,539
ID 31/12/01 (94th Issue) Non Interest Bearing Debenture	14,851,975	0	14,851,975	0	0	0	14,851,975	14,851,975
ID 31/12/02 (95th Issue) Non Interest Bearing Debenture	2,566,705	0	2,566,705	0	0	0	2,566,705	2,566,705
ID 31/12/04 (97th Issue) Non Interest Bearing Debenture	2,578,508	0	2,578,508	0	0	0	2,578,508	2,578,508
ID 31/12/06 (99th Issue) Non Interest Bearing Debenture	4,091,091	0	4,091,091	0	0	0	4,091,091	4,091,091
ID 31/12/07 (100th Issue) Non Interest Bearing Debenture	7,151,884	0	7,151,884	0	0	0	7,151,884	7,151,884
ID 31/12/12 (105th Issue) Non Interest Bearing Debenture	416,666	0	416,666	0	0	0	416,666	416,666
ID 31/12/13 (106th Issue) Non Interest Bearing Debenture	1,602,715	0	1,602,715	0	0	0	1,602,715	1,602,715
ID 31/12/14 (107th Issue) Non Interest Bearing Debenture	30,862	0	30,862	0	0	0	30,862	30,862
ID 31/12/15 (108th Issue) Non Interest Bearing Debenture	104,437	0	104,437	0	0	0	104,437	104,437
ID 31/12/16 (109th Issue) Non Interest Bearing Debenture	21,402	0	21,402	0	0	0	21,402	21,402
ID 31/12/17 (110th Issue) Non Interest Bearing Debenture	169,519	0	169,519	0	0	0	169,519	169,519
ID 31/12/18 (111th Issue) Non Interest Bearing Debenture	14,671	0	14,671	0	0	0	14,671	14,671
ID 31/12/19 (112th Issue) Non Interest Bearing Debenture	1,623,142	0	1,623,142	0	0	0	1,623,142	1,623,142
ID 31/12/20 (113th Issue) Non Interest Bearing Debenture	2,063,532	0	2,063,532	0	0	0	2,063,532	2,063,532
ID 31/12/21 (114th Issue) Non Interest Bearing Debenture		798,428	798,428	0	0	0	0	798,428
GRAND TOTAL	42,179,647	798,428	42,978,076	0	0	0	42,179,647	42,978,076

**STATEMENT OF PUBLIC DEBT
INTERNAL LOANS 2021- UNFUNDED**

DESCRIPTION 1	CUR - RENCY LOAN 2	DATE OF FINAL INSTAL- MENT 3	ORIGINAL AMOUNT OF LOAN 4	AMOUNT OF LOAN 12/31/2020 5	LOAN CONTRACTED IN 2021 6	AMOUNT OF LOAN 12/31/2021 7=(5)+(6)	AMOUNT RE-PAID AT 12/31/2020 8	AMOUNT REPAID IN 2021 9	AMOUNT OF LOAN REPAID AS AT 31-12-21 10=(8)+(9)	AMOUNT OUT- STANDING AT 31-12-20 11=(5)-(8)	AMOUNT OUT- STANDING AT 31-12-21 12=(7)-(10)	GUYANA EQUIVALENT DOLLAR 13
Caricom Headquarters Building Project with NIS - 25yrs (US \$4 m)	USD	12/1/2025	\$`000 4,000	\$`000 4,000	\$`000 0	\$`000 4,000	\$`000 3,149	\$`000 170	\$`000 3,319	\$`000 851	\$`000 681	\$`000 141,957
TOTAL			4,000	4,000	0	4,000	3,149	170	3,319	851	681	141,957

**STATEMENT OF PUBLIC DEBT
Non-Negotiable Debentures Serial Number 04/2016 National Insurance Scheme (NIS)**

DESCRIPTION 1	CUR - RENCY BOND 2	DATE OF FINAL INSTAL- MENT 3	ORIGINAL AMOUNT OF BOND 4	AMOUNT OF BOND 12/31/2020 5	BOND ISSUED IN 2021 6	AMOUNT OF BOND 12/31/2021 7=(5)+(6)	AMOUNT RE-PAID AT 12/31/2020 8	AMOUNT REPAID IN 2021 9	AMOUNT OF BOND REPAID AS AT 31-12-21 10=(8)+(9)	AMOUNT OUT- STANDING AT 31-12-20 11=(5)-(8)	AMOUNT OUT- STANDING AT 31-12-21 12=(7)-(10)	GUYANA EQUIVALENT DOLLAR 13
NIS Debentures 05 & 12-20/2016	GUY	12/1/2036	\$`000 4,882,446	\$`000 4,882,446	\$`000 0	\$`000 4,882,446	\$`000 976,489	\$`000 2,244,122	\$`000 3,220,612	\$`000 3,905,957	\$`000 1,661,835	\$`000 1,661,835
TOTAL			4,882,446	4,882,446	0	4,882,446	976,489	2,244,122	3,220,612	3,905,957	1,661,835	1,661,835

STATEMENT OF PUBLIC DEBT
NICIL Fixed Rate Bond 2021

DESCRIPTION 1	CUR - RENCY BOND 2	DATE OF FINAL INSTAL - MENT 3	ORIGINAL AMOUNT OF BOND 4	AMOUNT OF BOND 12/31/2020 5	BOND MADE IN 2021 6	AMOUNT OF BOND 12/31/2021 7=(5)+(6)	AMOUNT RE-PAID AT 12/31/2020 8	AMOUNT REPAID IN 2021 9	AMOUNT OF BOND REPAID AS AT 31-12-21 10=(8)+(9)	AMOUNT OUT- STANDING AT 31-12-20 11=(7)-(8)	AMOUNT OUT- STANDING AT 31-12-21 12=(7)-(10)	GUYANA EQUIVALENT DOLLAR 13
NICIL Fixed Rate Bond Tranche 2	GUY	5/24/2023	\$'000 16,500,000	\$'000 13,200,000	\$'000 0	\$'000 13,200,000	\$'000 1,650,000	\$'000 3,300,000	\$'000 4,950,000	\$'000 11,550,000	\$'000 8,250,000	\$'000 8,250,000
TOTAL			16,500,000	13,200,000	0	13,200,000	1,650,000	3,300,000	4,950,000	11,550,000	8,250,000	8,250,000

DESCRIPTION 1	CUR - RENCY BOND 2	DATE OF FINAL INSTAL - MENT 3	ORIGINAL AMOUNT OF BOND 4	AMOUNT OF BOND 12/31/2020 5	BOND MADE IN 2021 6	AMOUNT OF BOND 12/31/2021 7=(5)+(6)	AMOUNT RE-PAID AT 12/31/2020 8	AMOUNT REPAID IN 2021 9	AMOUNT OF BOND REPAID AS AT 31-12-21 10=(8)+(9)	AMOUNT OUT- STANDING AT 31-12-20 11=(7)-(8)	AMOUNT OUT- STANDING AT 31-12-21 12=(7)-(10)	GUYANA EQUIVALENT DOLLAR 13
NICIL Fixed Rate Bond Tranche 2	GUY	7/4/2023	\$'000 1,100,000	\$'000 880,000	\$'000 0	\$'000 880,000	\$'000 110,000	\$'000 220,000	\$'000 330,000	\$'000 770,000	\$'000 550,000	\$'000 550,000
TOTAL			1,100,000	880,000	0	880,000	110,000	220,000	330,000	770,000	550,000	550,000
GRAND TOTAL FOR NICIL			17,600,000	14,080,000	0	14,080,000	1,760,000	3,520,000	5,280,000	12,320,000	8,800,000	8,800,000

STATEMENT OF PUBLIC DEBT
Bank of Guyana Debenture (Series A-T) 2021

DESCRIPTION 1	CUR - RENCY BOND 2	DATE OF FINAL INSTAL - MENT 3	ORIGINAL AMOUNT OF BOND 4	AMOUNT OF BOND 12/31/2020 5	BOND ISSUED IN 2021 6	AMOUNT OF BOND 12/31/2021 7=(5)+(6)	AMOUNT RE-PAID AT 12/31/2020 8	AMOUNT REPAID IN 2021 9	AMOUNT OF BOND REPAID AS AT 31-12-21 10=(8)+(9)	AMOUNT OUT- STANDING AT 31-12-20 11=(6)-(8)	AMOUNT OUT- STANDING AT 31-12-21 12=(7)-(10)	GUYANA EQUIVALENT DOLLAR 13
Bank of Guyana Debenture (Series A-T)	GUY	12/15/2041	\$'000 200,000,000	\$'000 0	\$'000 200,000,000	\$'000 200,000,000	\$'000 0	\$'000 1,193,500	\$'000 0	\$'000 0	\$'000 200,000,000	\$'000 200,000,000
TOTAL			200,000,000	0	200,000,000	200,000,000	0	1,193,500	0	0	200,000,000	200,000,000
TOTAL INTERNAL UNFUNDED PRINCIPAL												210,603,792

**STATEMENT OF PUBLIC DEBT
TREASURY BILLS OUTSTANDING FOR 2021**

DATE OF ISSUE	ISSUE NO.	DESCRIPTION	SUBSCRIBED AMOUNT	FACE VALUE
		91 Days	G\$ ' 000	G\$ ' 000
		Nil		
		Sub-Total	0	0
		K Series		
11/5/2021	K194	Treasury Bill issued in 2021	549,338	551,450
12/11/2021	K195	Treasury Bill issued in 2021	444,142	445,850
		Sub-Total	993,480	997,300
		GRAND TOTAL	993,480	997,300
	91 Days			
		182-364 Days		
		A-Series		
		NIL		
		182 Days		
		F-Series		
19/11/2021	F9	Treasury Bill# F9	350,652	352,400
		Sub-Total	350,652	352,400
		364 Days		
		B-Series		
1/29/2021	B481	Treasury Bill# B 483	1,148,388	1,160,000
		Sub-Total	1,148,388	1,160,000
		364 Days		
		G-Series		
15/01/2021	G40	Treasury Bill# G40	3,465,000	3,500,000
22/01/2021	G41	Treasury Bill# G41	7,920,000	8,000,000
19/02/2021	G42	Treasury Bill# G42	6,435,000	6,500,000
3/5/2021	G43	Treasury Bill# G43	5,940,000	6,000,000
09/04/2021	G44	Treasury Bill# G44	791,992	800,000
28/05/2021	G45	Treasury Bill# G45	1,039,490	1,050,000
11/06/2021	G46	Treasury Bill# G46	23,345,470	23,580,000
23/07/2021	G47	Treasury Bill# G47	4,158,529	4,200,000
30/07/2021	G48	Treasury Bill# G48	4,950,630	5,000,000
06/08/2021	G49	Treasury Bill# G49	6,930,882	7,000,000
20/08/2021	G50	Treasury Bill# G50	4,950,630	5,000,000
03/09/2021	G51	Treasury Bill# G51	7,029,895	7,100,000
10/09/2021	G52	Treasury Bill# G52	4,950,630	5,000,000
15/10/2021	G53	Treasury Bill# G53	14,851,890	15,000,000
15/10/2021	G54	Treasury Bill# G54	22,229,170	22,450,850
12/11/2021	G55	Treasury Bill# G55	5,643,718	5,700,000
03/12/2021	G56	Treasury Bill# G56	4,422,993	4,467,100
10/12/2021	G57	Treasury Bill# G57	2,970,378	3,000,000
24/12/2021	G58	Treasury Bill# G58	4,653,592	4,700,000
31/12/2021	G59	Treasury Bill# G59	5,891,250	5,950,000
			142,571,139	143,997,950
		SUB-TOTAL	143,719,528	145,157,950
		GRAND TOTAL	144,070,180	145,510,350
	182-364		145,063,660	146,507,650
		GRAND TOTAL	145,063,660	146,507,650

**FINANCIAL REPORT OF THE DEPOSIT FUND
FOR THE FISCAL YEAR ENDING 31 DECEMBER 2021**

Type of Deposit	2021	2020
	Amount	Amount
	\$'000	\$'000
Dependents Pension Fund	2,987,423	2,376,507
Sugar Industry Welfare Committee	50,691	50,691
Sugar Industry Welfare Labour Fund	602,583	651,696
Sugar Industry Rehabilitation Fund	74,833	74,833
Sugar Industry Price Stabilization Fund	14,924	14,924
Miscellaneous	(2,634,696)	(821,038)
Total	<u>1,095,758</u>	<u>2,347,613</u>

Type of Advances	Amount	Amount
	\$'000	\$'000
Personal	23,499	22,004
Gratuity	1,189,024	1,281,676
Auto Advance	97,578	104,461
Guyana Gold Board	8,650,148	8,650,148
Imprest & Cash on Hand	1,699,940	1,520,790
Deposit Fund Advance Warrants	208,410	208,410
Crown Agents	411,798	411,798
Statutory and Other Bodies	1,554,456	1,554,456
Total	<u>13,834,853</u>	<u>13,753,743</u>

MS. J. CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER,
OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

**SCHEDULE OF ISSUANCE OF LOANS & EXTINGUISHMENT OF ALL LOANS
MADE FROM THE CONSOLIDATED FUND
AS AT 31 DECEMBER 2021**

DESCRIPTION	AMOUNT OF LOAN	AMOUNT OUTSTANDING AS AT 01/01/2021	LOAN MADE DURING 2021	TOTAL (2) + (3) = (4)	PRINCIPAL REPAID DURING 2021	INTEREST REPAID DURING 2021	AMOUNT WRITTEN OFF DURING 2021	TOTAL (5) + (6) + (7) = (8)	BALANCE OUTSTANDING (4) - (5) - (7) = (9)
	1	2	3	4	5	6	7	8	9
PUBLIC CORPORATIONS AND BONDS	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
1 Guyana National Printers	100,000	73,592	0	73,592	0	0	0	0	73,592
2 Ogle Airport Inc.	402,251	266,406	0	266,406	33,301	0	0	33,301	233,105
3 Guyana Sugar Corporation	355,943	29,322,826	0	29,322,826	0	0	0	0	29,322,826
4 Guyana Power & Light Inc.	25,009,820	42,457,165	9,115,170	51,572,335	0	0	0	0	51,572,335
TOTAL	25,868,014	72,119,989	9,115,170	81,235,159	33,301	0	0	33,301	81,201,858

MS.JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER,
OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

**STATEMENT OF GOVERNMENT GUARANTEES
AS AT 31 DECEMBER 2021**

NAME OF AGENCY	OUTSTANDING LIABILITY AT 12/31/2021
	\$'000
Bank of Guyana (Contribution to the Deposit Insurance Fund)	500,000
	<u>500,000</u>

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER,
OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

**STATEMENT OF CONTINGENT LIABILITIES
AS AT 31 DECEMBER 2021**

NAME OF AGENCY	LENDING AGENCY	OUTSTANDING LIABILITY AT 12/31/2021 G\$'000
Bank of Guyana (Contribution to the Deposit Insurance Fund)		500,000
		<u>500,000</u>

MS. JENNIFER CHAPMAN
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH
SENIOR MINISTER,
OFFICE OF THE PRESIDENT
WITH RESPONSIBILITY FOR FINANCE

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 011 - ADMINISTRATIVE SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		1,119,195	50,500	0	1,169,695	0	1,169,695	1,153,188	1,150,049	19,646	3,139
Wages & Salaries		204,532	0	0	204,532	0	204,532	193,497	192,467	12,065	1,030
6111	Administrative	18,457	0	0	18,457	0	18,457	15,157	15,157	3,300	0
6114	Clerical & Office Support	19,602	0	0	19,602	0	19,602	18,452	18,350	1,252	102
6115	Semi-Skilled Operatives & Unskilled	18,024	0	0	18,024	0	18,024	18,021	18,021	3	0
6116	Contracted Employees	145,337	700	0	146,037	0	146,037	139,713	138,865	7,172	848
6117	Temporary Employees	3,112	(700)	0	2,412	0	2,412	2,154	2,074	338	80
Overhead Expenses		15,153	0	0	15,153	0	15,153	14,283	14,274	879	9
6131	Other Direct Labour Costs	5,487	0	0	5,487	0	5,487	5,308	5,308	179	0
6133	Benefits & Allowances	5,501	0	0	5,501	0	5,501	5,197	5,197	304	0
6134	National Insurance	4,165	0	0	4,165	0	4,165	3,778	3,769	396	9
Materials, Equipment & Supplies		17,300	3,500	0	20,800	0	20,800	20,800	20,772	28	28
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6222	Field Materials & Supplies	2,000	0	0	2,000	0	2,000	2,000	1,974	26	26
6223	Office Materials & Supplies	6,500	3,500	0	10,000	0	10,000	10,000	10,000	0	0
6224	Print & Non-Print Materials	8,700	0	0	8,700	0	8,700	8,700	8,698	2	2
Fuel & Lubricants		40,000	(22,000)	0	18,000	0	18,000	18,000	17,856	144	144
6231	Fuel & Lubricants	40,000	(22,000)	0	18,000	0	18,000	18,000	17,856	144	144
Rental & Maintenance of Buildings		144,238	13,000	0	157,238	0	157,238	157,238	157,168	70	70
6242	Maintenance of Buildings	129,738	13,000	0	142,738	0	142,738	142,738	142,738	0	0
6243	Janitorial & Cleaning Supplies	14,500	0	0	14,500	0	14,500	14,500	14,430	70	70
Maintenance of Infrastructure		68,600	28,500	0	97,100	0	97,100	97,100	97,100	0	0
6255	Maintenance of Other Infrastructure	68,600	28,500	0	97,100	0	97,100	97,100	97,100	0	0
Transport, Travel & Postage		63,526	16,500	0	80,026	0	80,026	80,026	78,396	1,630	1,630
6261	Local Travel & Subsistence	4,500	0	0	4,500	0	4,500	4,500	3,019	1,481	1,481
6263	Postage, Telex & Cablegrams	150	0	0	150	0	150	150	68	82	82
6264	Vehicle Spares & Service	55,376	16,500	0	71,876	0	71,876	71,876	71,816	60	60
6265	Other Transport, Travel & Postage	3,500	0	0	3,500	0	3,500	3,500	3,493	7	7

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 011 - ADMINISTRATIVE SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
	Utility Charges	286,196	18,500	0	304,696	0	304,696	304,696	304,690	6	6
6271	Telephone & Internet Charges	43,500	(5,000)	0	38,500	0	38,500	38,500	38,499	1	1
6272	Electricity Charges	232,696	23,500	0	256,196	0	256,196	256,196	256,196	0	0
6273	Water Charges	10,000	0	0	10,000	0	10,000	10,000	9,995	5	5
	Other Goods & Services Purchased	163,400	13,000	0	176,400	0	176,400	176,400	176,281	119	119
6281	Security Services	36,500	1,500	0	38,000	0	38,000	38,000	37,929	71	71
6282	Equipment Maintenance	9,400	1,000	0	10,400	0	10,400	10,400	10,378	22	22
6283	Cleaning & Extermination Services	7,500	0	0	7,500	0	7,500	7,500	7,474	26	26
6284	Other	110,000	10,500	0	120,500	0	120,500	120,500	120,500	0	0
	Other Operating Expenses	96,500	(13,500)	0	83,000	0	83,000	83,000	82,918	82	82
6291	National & Other Events	32,000	(13,500)	0	18,500	0	18,500	18,500	18,432	68	68
6293	Refreshment & Meals	12,500	0	0	12,500	0	12,500	12,500	12,488	12	12
6294	Other	52,000	0	0	52,000	0	52,000	52,000	51,998	2	2
	Education Subventions & Training	9,500	(7,000)	0	2,500	0	2,500	1,018	997	1,503	21
6302	Training (including Scholarships)	9,500	(7,000)	0	2,500	0	2,500	1,018	997	1,503	21
	Rates, Taxes & Subvention to Local Authorities	10,250	0	0	10,250	0	10,250	7,130	7,130	3,120	0
6311	Rates & Taxes	10,250	0	0	10,250	0	10,250	7,130	7,130	3,120	0

MS. A. MOORE
HEAD OF BUDGET AGENCY

AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 012 - NATIONAL POLICY DEVELOPMENT PRESIDENTIAL ADVISORY SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		1,095,959	(5,100)	265,026	1,355,885	0	1,355,885	1,306,216	1,270,332	85,553	35,884
Wages & Salaries		327,182	(600)	0	326,582	0	326,582	312,710	312,365	14,217	345
6113	Other Technical & Craft Skilled	1,065	0	0	1,065	0	1,065	1,064	1,064	1	0
6114	Clerical & Office Support	5,454	0	0	5,454	0	5,454	3,803	3,803	1,651	0
6116	Contracted Employees	316,490	541	0	317,031	0	317,031	304,811	304,466	12,565	345
6117	Temporary Employees	4,173	(1,141)	0	3,032	0	3,032	3,032	3,032	0	0
Overhead Expenses		3,918	0	0	3,918	0	3,918	1,480	1,427	2,491	53
6131	Other Direct Labour Costs	2,700	0	0	2,700	0	2,700	640	600	2,100	40
6133	Benefits & Allowances	670	0	0	670	0	670	415	415	255	0
6134	National Insurance	548	0	0	548	0	548	425	412	136	13
Materials, Equipment & Supplies		15,700	0	0	15,700	0	15,700	15,700	15,688	12	12
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	500	0	0
6222	Field Materials & Supplies	2,000	0	0	2,000	0	2,000	2,000	1,989	11	11
6223	Office Materials & Supplies	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6224	Print & Non-Print Materials	10,000	0	0	10,000	0	10,000	10,000	9,999	1	1
Fuel & Lubricants		14,000	0	0	14,000	0	14,000	14,000	7,257	6,743	6,743
6231	Fuel & Lubricants	14,000	0	0	14,000	0	14,000	14,000	7,257	6,743	6,743
Transport, Travel & Postage		35,000	(2,000)	0	33,000	0	33,000	33,000	32,659	341	341
6261	Local Travel & Subsistence	10,000	(8,000)	0	2,000	0	2,000	2,000	1,693	307	307
6264	Vehicle Spares & Service	10,000	8,000	0	18,000	0	18,000	18,000	17,986	14	14
6265	Other Transport, Travel & Postage	15,000	(2,000)	0	13,000	0	13,000	13,000	12,980	20	20
Other Goods & Services Purchased		74,000	2,000	0	76,000	0	76,000	76,000	75,900	100	100
6282	Equipment Maintenance	4,000	2,000	0	6,000	0	6,000	6,000	5,906	94	94
6284	Other	70,000	0	0	70,000	0	70,000	70,000	69,994	6	6
Other Operating Expenses		28,000	0	0	28,000	0	28,000	28,000	27,964	36	36
6293	Refreshment & Meals	8,000	0	0	8,000	0	8,000	8,000	7,977	23	23
6294	Other	20,000	0	0	20,000	0	20,000	20,000	19,987	13	13
Education Subventions & Training		5,500	(4,500)	0	1,000	0	1,000	0	0	1,000	0
6302	Training (including Scholarships)	5,500	(4,500)	0	1,000	0	1,000	0	0	1,000	0
Local & Int'l Organsation & Constitutional Agencies		592,659	0	265,026	857,685	0	857,685	825,326	797,072	60,613	28,254
6321	Subsidies & Contributions to Local Organisation	592,659	0	265,026	857,685	0	857,685	825,326	797,072	60,613	28,254

MS. A. MOORE
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 013 - DEFENCE & NATIONAL SECURITY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		189,642	0	0	189,642	0	189,642	188,306	184,177	5,465	4,129
Wages & Salaries		12,868	0	0	12,868	0	12,868	12,867	12,867	1	0
6115	Semi-Skilled Operatives & Unskilled	915	0	0	915	0	915	915	915	0	0
6116	Contracted Employees	11,953	0	0	11,953	0	11,953	11,952	11,952	1	0
Overhead Expenses		154	0	0	154	0	154	153	153	1	0
6133	Benefits & Allowances	77	0	0	77	0	77	76	76	1	0
6134	National Insurance	77	0	0	77	0	77	77	77	0	0
Materials, Equipment & Supplies		3,350	0	0	3,350	0	3,350	3,350	3,291	59	59
6221	Drugs & Medical Supplies	200	0	0	200	0	200	200	191	9	9
6222	Field Materials & Supplies	1,287	0	0	1,287	0	1,287	1,287	1,248	39	39
6223	Office Materials & Supplies	1,218	0	0	1,218	0	1,218	1,218	1,216	2	2
6224	Print & Non-Print Materials	645	0	0	645	0	645	645	636	9	9
Fuel & Lubricants		4,780	0	0	4,780	0	4,780	4,780	3,895	885	885
6231	Fuel & Lubricants	4,780	0	0	4,780	0	4,780	4,780	3,895	885	885
Rental & Maintenance of Buildings		5,824	10	0	5,834	0	5,834	5,834	5,833	1	1
6242	Maintenance of Buildings	3,850	10	0	3,860	0	3,860	3,860	3,859	1	1
6243	Janitorial & Cleaning Supplies	1,974	0	0	1,974	0	1,974	1,974	1,974	0	0
Maintenance of Infrastructure		4,450	0	0	4,450	0	4,450	4,450	4,387	63	63
6255	Maintenance of Other Infrastructure	4,450	0	0	4,450	0	4,450	4,450	4,387	63	63
Transport, Travel & Postage		5,550	480	0	6,030	0	6,030	6,030	5,952	78	78
6261	Local Travel & Subsistence	100	0	0	100	0	100	100	100	0	0
6264	Vehicle Spares & Service	4,950	480	0	5,430	0	5,430	5,430	5,415	15	15
6265	Other Transport, Travel & Postage	500	0	0	500	0	500	500	437	63	63

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 013 - DEFENCE & NATIONAL SECURITY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
	Utility Charges	990	0	0	990	0	990	990	805	185	185
6271	Telephone & Internet Charges	990	0	0	990	0	990	990	805	185	185
	Other Goods & Services Purchased	17,428	0	0	17,428	0	17,428	17,428	14,619	2,809	2,809
6282	Equipment Maintenance	7,219	0	0	7,219	0	7,219	7,219	4,488	2,731	2,731
6283	Cleaning & Extermination Services	209	0	0	209	0	209	209	131	78	78
6284	Other	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
	Other Operating Expenses	103,750	0	0	103,750	0	103,750	103,750	103,702	48	48
6293	Refreshment & Meals	3,750	0	0	3,750	0	3,750	3,750	3,702	48	48
6294	Other	100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
	Education Subventions & Training	30,498	(490)	0	30,008	0	30,008	28,674	28,673	1,335	1
6302	Training (including Scholarships)	30,498	(490)	0	30,008	0	30,008	28,674	28,673	1,335	1

MS. A. MOORE
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 014 - PUBLIC POLICY & PLANNING
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		316,750	(23,000)	0	293,750	0	293,750	292,750	286,863	6,887	5,887
Wages & Salaries		4,750	0	0	4,750	0	4,750	4,750	4,722	28	28
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6222	Field Materials & Supplies	1,200	0	0	1,200	0	1,200	1,200	1,178	22	22
6223	Office Materials & Supplies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6224	Print & Non-Print Materials	2,000	0	0	2,000	0	2,000	2,000	1,994	6	6
Fuel & Lubricants		1,500	0	0	1,500	0	1,500	1,500	0	1,500	1,500
6231	Fuel & Lubricants	1,500	0	0	1,500	0	1,500	1,500	0	1,500	1,500
Transport, Travel & Postage		25,500	(18,454)	0	7,046	0	7,046	7,046	2,982	4,064	4,064
6261	Local Travel & Subsistence	14,000	(9,954)	0	4,046	0	4,046	4,046	8	4,038	4,038
6264	Vehicle Spares & Service	1,500	0	0	1,500	0	1,500	1,500	1,478	22	22
6265	Other Transport, Travel & Postage	10,000	(8,500)	0	1,500	0	1,500	1,500	1,496	4	4
Other Goods & Services Purchased		16,000	0	0	16,000	0	16,000	16,000	15,719	281	281
6282	Equipment Maintenance	500	0	0	500	0	500	500	484	16	16
6283	Cleaning & Extermination Services	500	0	0	500	0	500	500	235	265	265
6284	Other	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
Other Operating Expenses		14,000	(10,500)	0	3,500	0	3,500	3,500	3,486	14	14
6293	Refreshment & Meals	2,000	0	0	2,000	0	2,000	2,000	1,995	5	5
6294	Other	12,000	(10,500)	0	1,500	0	1,500	1,500	1,491	9	9
Education Subventions & Training		5,000	(4,000)	0	1,000	0	1,000	0	0	1,000	0
6302	Training (including Scholarships)	5,000	(4,000)	0	1,000	0	1,000	0	0	1,000	0
Local Org., Int'l Org. & Constitutional Agencies		250,000	9,954	0	259,954	0	259,954	259,954	259,954	0	0
6321	Subsidies & Contributions to Local Organisation	250,000	9,954	0	259,954	0	259,954	259,954	259,954	0	0

MS. A. MOORE
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 015 - ENVIRONMENTAL MANAGEMENT & COMPLIANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		1,454,363	(23,000)	0	1,431,363	0	1,431,363	1,421,685	1,419,336	12,027	2,349
Wages & Salaries		41,970	0	0	41,970	0	41,970	33,899	33,899	8,071	0
6114	Clerical & Office Support	982	0	0	982	0	982	736	736	246	0
6116	Contracted Employees	34,665	2,108	0	36,773	0	36,773	28,948	28,948	7,825	0
6117	Temporary Employees	6,323	(2,108)	0	4,215	0	4,215	4,215	4,215	0	0
Overhead Expenses		418	0	0	418	0	418	324	324	94	0
6131	Other Direct Labour Costs	240	0	0	240	0	240	180	180	60	0
6133	Benefits & Allowances	95	0	0	95	0	95	82	82	13	0
6134	National Insurance	83	0	0	83	0	83	62	62	21	0
Materials, Equipment & Supplies		1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6222	Field Materials & Supplies	500	0	0	500	0	500	500	500	0	0
6223	Office Materials & Supplies	500	0	0	500	0	500	500	500	0	0
6224	Print & Non-Print Materials	200	0	0	200	0	200	200	200	0	0
Fuel & Lubricants		1,500	0	0	1,500	0	1,500	1,500	0	1,500	1,500
6231	Fuel & Lubricants	1,500	0	0	1,500	0	1,500	1,500	0	1,500	1,500
Rental & Maintenance of Buildings		500	0	0	500	0	500	500	492	8	8
6243	Janitorial & Cleaning Supplies	500	0	0	500	0	500	500	492	8	8
Transport, Travel & Postage		2,113	0	0	2,113	0	2,113	2,100	1,989	124	111
6261	Local Travel & Subsistence	100	0	0	100	0	100	100	0	100	100
6263	Postage, Telex & Cablegrams	13	0	0	13	0	13	0	0	13	0
6264	Vehicle Spares & Service	1,500	0	0	1,500	0	1,500	1,500	1,496	4	4
6265	Other Transport, Travel & Postage	500	0	0	500	0	500	500	493	7	7
Other Goods & Services Purchased		84,300	(19,500)	0	64,800	0	64,800	64,800	64,145	655	655
6281	Security Services	3,500	0	0	3,500	0	3,500	3,500	3,437	63	63
6282	Equipment Maintenance	500	0	0	500	0	500	500	208	292	292
6283	Cleaning & Extermination Services	300	0	0	300	0	300	300	0	300	300
6284	Other	80,000	(19,500)	0	60,500	0	60,500	60,500	60,500	0	0

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 015 - ENVIRONMENTAL MANAGEMENT & COMPLIANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Other Operating Expenses		5,850	0	0	5,850	0	5,850	5,850	5,775	75	75
6291	National & Other Events	500	0	0	500	0	500	500	500	0	0
6293	Refreshment & Meals	350	0	0	350	0	350	350	275	75	75
6294	Other	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
Education Subventions & Training		5,000	(3,500)	0	1,500	0	1,500	0	0	1,500	0
6302	Training (including Scholarships)	5,000	(3,500)	0	1,500	0	1,500	0	0	1,500	0
Local Org., Int'l Org. & Constitutional Agencies		1,311,412	0	0	1,311,412	0	1,311,412	1,311,412	1,311,412	0	0
6321	Subsidies & Contributions to Local Organisation	1,311,412	0	0	1,311,412	0	1,311,412	1,311,412	1,311,412	0	0

MS. A. MOORE
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 016 - POLICE COMPLAINTS AUTHORITY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		33,181	600	0	33,781	0	33,781	33,111	25,954	7,827	7,157
Wages & Salaries		14,386	600	0	14,986	0	14,986	14,373	14,358	628	15
6111	Administrative	1,243	0	0	1,243	0	1,243	1,242	1,242	1	0
6114	Clerical & Office Support	2,661	0	0	2,661	0	2,661	2,661	2,661	0	0
6115	Semi-Skilled Operatives & Unskilled	1,680	0	0	1,680	0	1,680	1,540	1,540	140	0
6116	Contracted Employees	8,802	600	0	9,402	0	9,402	8,930	8,915	487	15
Overhead Expenses		935	0	0	935	0	935	925	925	10	0
6133	Benefits & Allowances	466	0	0	466	0	466	465	465	1	0
6134	National Insurance	469	0	0	469	0	469	460	460	9	0
Materials, Equipment & Supplies		2,420	0	0	2,420	0	2,420	2,406	2,193	227	213
6221	Drugs & Medical Supplies	320	0	0	320	0	320	306	215	105	91
6222	Field Materials & Supplies	100	0	0	100	0	100	100	59	41	41
6223	Office Materials & Supplies	1,400	0	0	1,400	0	1,400	1,400	1,345	55	55
6224	Print & Non-Print Materials	600	0	0	600	0	600	600	574	26	26
Fuel & Lubricants		400	0	0	400	0	400	400	260	140	140
6231	Fuel & Lubricants	400	0	0	400	0	400	400	260	140	140
Rental & Maintenance of Buildings		3,700	220	0	3,920	0	3,920	3,920	2,010	1,910	1,910
6242	Maintenance of Buildings	3,000	0	0	3,000	0	3,000	3,000	1,106	1,894	1,894
6243	Janitorial & Cleaning Supplies	700	220	0	920	0	920	920	904	16	16
Transport, Travel & Postage		5,705	(443)	0	5,262	0	5,262	5,262	2,195	3,067	3,067
6261	Local Travel & Subsistence	100	80	0	180	0	180	180	166	14	14
6263	Postage, Telex & Cablegrams	5	0	0	5	0	5	5	0	5	5
6264	Vehicle Spares & Service	350	247	0	597	0	597	597	596	1	1
6265	Other Transport, Travel & Postage	5,250	(770)	0	4,480	0	4,480	4,480	1,433	3,047	3,047
Utility Charges		2,800	0	0	2,800	0	2,800	2,800	1,274	1,526	1,526
6271	Telephone & Internet Charges	1,400	0	0	1,400	0	1,400	1,400	933	467	467
6272	Electricity Charges	1,400	0	0	1,400	0	1,400	1,400	341	1,059	1,059

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 016 - POLICE COMPLAINTS AUTHORITY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
	Other Goods & Services Purchased	1,675	150	0	1,825	0	1,825	1,825	1,623	202	202
6282	Equipment Maintenance	800	150	0	950	0	950	950	927	23	23
6283	Cleaning & Extermination Services	275	0	0	275	0	275	275	97	178	178
6284	Other	600	0	0	600	0	600	600	599	1	1
	Other Operating Expenses	900	73	0	973	0	973	973	889	84	84
6293	Refreshment & Meals	500	30	0	530	0	530	530	500	30	30
6294	Other	400	43	0	443	0	443	443	389	54	54
	Education Subventions & Training	260	0	0	260	0	260	227	227	33	0
6302	Training (including Scholarships)	260	0	0	260	0	260	227	227	33	0

MS. A. MOORE
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 2021**

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		380,353	(1)	0	380,352	0	380,352	379,321	351,750	28,602	27,571
Wages & Salaries		111,067	(297)	0	110,770	0	110,770	110,300	109,068	1,702	1,232
6111	Administrative	1,759	0	0	1,759	0	1,759	1,758	1,758	1	0
6112	Senior Technical	1,759	0	0	1,759	0	1,759	1,758	1,758	1	0
6113	Other Technical & Craft Skilled	5,881	0	0	5,881	0	5,881	5,489	5,489	392	0
6114	Clerical & Office Support	12,687	(2,000)	0	10,687	0	10,687	10,611	10,611	76	0
6115	Semi-Skilled Operatives & Unskilled	4,360	878	0	5,238	0	5,238	5,238	5,238	0	0
6116	Contracted Employees	84,621	825	0	85,446	0	85,446	85,446	84,214	1,232	1,232
Overhead Expenses		8,538	297	0	8,835	0	8,835	8,273	8,273	562	0
6131	Other Direct Labour Costs	3,988	0	0	3,988	0	3,988	3,494	3,494	494	0
6133	Benefits & Allowances	2,280	297	0	2,577	0	2,577	2,577	2,577	0	0
6134	National Insurance	2,270	0	0	2,270	0	2,270	2,202	2,202	68	0
Materials, Equipment & Supplies		7,100	0	0	7,100	0	7,100	7,100	7,036	64	64
6221	Drugs & Medical Supplies	1,100	0	0	1,100	0	1,100	1,100	1,089	11	11
6222	Field Materials & Supplies	900	0	0	900	0	900	900	854	46	46
6223	Office Materials & Supplies	1,900	0	0	1,900	0	1,900	1,900	1,893	7	7
6224	Print & Non-Print Materials	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
Fuel & Lubricants		12,000	(3,160)	0	8,840	0	8,840	8,840	5,563	3,277	3,277
6231	Fuel & Lubricants	12,000	(3,160)	0	8,840	0	8,840	8,840	5,563	3,277	3,277
Rental & Maintenance of Buildings		35,840	3,160	0	39,000	0	39,000	39,000	32,730	6,270	6,270
6241	Rental of Buildings	2,000	3,160	0	5,160	0	5,160	5,160	5,160	0	0
6242	Maintenance of Buildings	29,000	0	0	29,000	0	29,000	29,000	22,730	6,270	6,270
6243	Janitorial & Cleaning Supplies	4,840	0	0	4,840	0	4,840	4,840	4,840	0	0
Maintenance of Infrastructure		6,000	3,119	0	9,119	0	9,119	9,119	9,113	6	6
6255	Maintenance of Other Infrastructure	6,000	3,119	0	9,119	0	9,119	9,119	9,113	6	6
Transport, Travel & Postage		37,050	1,253	0	38,303	0	38,303	38,303	38,137	166	166
6261	Local Travel & Subsistence	8,000	0	0	8,000	0	8,000	8,000	7,879	121	121
6263	Postage, Telex & Cablegrams	50	0	0	50	0	50	50	6	44	44
6264	Vehicle Spares & Service	15,000	1,253	0	16,253	0	16,253	16,253	16,252	1	1
6265	Other Transport, Travel & Postage	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0

**AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 021 - PRIME MINISTER'S SECRETARIAT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Utility Charges		35,000	(2,730)	0	32,270	0	32,270	32,270	15,871	16,399	16,399
6271	Telephone & Internet Charges	14,000	(2,730)	0	11,270	0	11,270	11,270	3,706	7,564	7,564
6272	Electricity Charges	15,000	0	0	15,000	0	15,000	15,000	11,081	3,919	3,919
6273	Water Charges	6,000	0	0	6,000	0	6,000	6,000	1,084	4,916	4,916
Other Goods & Services Purchased		111,458	(1,643)	0	109,815	0	109,815	109,816	109,659	156	157
6281	Security Services	21,858	(1,643)	0	20,215	0	20,215	20,216	20,215	0	1
6282	Equipment Maintenance	3,600	0	0	3,600	0	3,600	3,600	3,599	1	1
6283	Cleaning & Extermination Services	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6284	Other	78,000	0	0	78,000	0	78,000	78,000	77,845	155	155
Other Operating Expenses		15,300	0	0	15,300	0	15,300	15,300	15,300	0	0
6291	National & Other Events	7,800	0	0	7,800	0	7,800	7,800	7,800	0	0
6293	Refreshment & Meals	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
Education Subventions & Training		1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6302	Training (including Scholarships)	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0

MR. D. CUMMINGS
HEAD OF BUDGET AGENCY

AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 022 - DISASTER PREPAREDNESS, RESPONSE & MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		483,046	0	10,000,000	10,483,046	0	10,483,046	9,029,773	8,917,061	1,565,985	112,712
Wages & Salaries		68,635	0	0	68,635	0	68,635	54,010	54,010	14,625	0
6116	Contracted Employees	68,635	0	0	68,635	0	68,635	54,010	54,010	14,625	0
Materials, Equipment & Supplies		44,568	(17,034)	0	27,534	0	27,534	27,534	27,532	2	2
6221	Drugs & Medical Supplies	2,516	0	0	2,516	0	2,516	2,516	2,514	2	2
6222	Field Materials & Supplies	7,327	0	0	7,327	0	7,327	7,327	7,327	0	0
6223	Office Materials & Supplies	4,725	0	0	4,725	0	4,725	4,725	4,725	0	0
6224	Print & Non-Print Materials	30,000	(17,034)	0	12,966	0	12,966	12,966	12,966	0	0
Fuel & Lubricants		9,000	0	0	9,000	0	9,000	9,000	6,102	2,898	2,898
6231	Fuel & Lubricants	9,000	0	0	9,000	0	9,000	9,000	6,102	2,898	2,898
Rental & Maintenance of Buildings		40,000	0	0	40,000	0	40,000	39,052	39,052	948	0
6242	Maintenance of Buildings	19,000	0	0	19,000	0	19,000	19,000	19,000	0	0
6243	Janitorial & Cleaning Supplies	21,000	0	0	21,000	0	21,000	20,052	20,052	948	0
Maintenance of Infrastructure		5,000	0	0	5,000	0	5,000	5,000	4,521	479	479
6255	Maintenance of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	4,521	479	479
Transport, Travel & Postage		50,235	5,329	0	55,564	0	55,564	55,564	55,097	467	467
6261	Local Travel & Subsistence	16,558	0	0	16,558	0	16,558	16,558	16,558	0	0
6263	Postage, Telex & Cablegrams	530	0	0	530	0	530	530	63	467	467
6264	Vehicle Spares & Service	12,725	5,329	0	18,054	0	18,054	18,054	18,054	0	0
6265	Other Transport, Travel & Postage	20,422	0	0	20,422	0	20,422	20,422	20,422	0	0
Utility Charges		14,204	0	0	14,204	0	14,204	14,204	7,672	6,532	6,532
6271	Telephone & Internet Charges	5,324	0	0	5,324	0	5,324	5,324	4,663	661	661
6272	Electricity Charges	6,240	0	0	6,240	0	6,240	6,240	3,009	3,231	3,231
6273	Water Charges	2,640	0	0	2,640	0	2,640	2,640	0	2,640	2,640

**AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 022 - DISASTER PREPAREDNESS, RESPONSE & MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Other Goods & Services Purchased		37,971	11,705	0	49,676	0	49,676	49,676	48,594	1,082	1,082
6281	Security Services	9,551	7,408	0	16,959	0	16,959	16,959	16,018	941	941
6282	Equipment Maintenance	2,000	0	0	2,000	0	2,000	2,000	1,996	4	4
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	1,000	978	22	22
6284	Other	25,420	4,297	0	29,717	0	29,717	29,717	29,602	115	115
Other Operating Expenses		211,560	0	10,000,000	10,211,560	0	10,211,560	8,773,860	8,672,608	1,538,952	101,252
6292	Dietary	203,025	0	0	203,025	0	203,025	203,025	203,024	1	1
6293	Refreshment & Meals	3,535	0	0	3,535	0	3,535	3,535	3,534	1	1
6294	Other	5,000	0	10,000,000	10,005,000	0	10,005,000	8,567,300	8,466,050	1,538,950	101,250
Education Subventions & Training		1,873	0	0	1,873	0	1,873	1,873	1,873	0	0
6302	Training (including Scholarships)	1,873	0	0	1,873	0	1,873	1,873	1,873	0	0

MR. D. CUMMINGS
HEAD OF BUDGET AGENCY

**AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 023 - POWER GENERATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		3,472,617	0	0	3,472,617	0	3,472,617	3,472,617	3,472,617	0	0
Local Org., Int'l Org. & Constitutional Agencies		3,472,617	0	0	3,472,617	0	3,472,617	3,472,617	3,472,617	0	0
6321	Subsidies & Contributions to Local Organisation	3,472,617	0	0	3,472,617	0	3,472,617	3,472,617	3,472,617	0	0

MR. D. CUMMINGS
HEAD OF BUDGET AGENCY

**AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 024 - TELECOMMUNICATIONS & INNOVATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		2,032,475	0	0	2,032,475	0	2,032,475	2,026,266	2,025,035	7,440	1,231
Wages & Salaries		30,920	0	0	30,920	0	30,920	24,836	24,836	6,084	0
6116	Contracted Employees	30,920	0	0	30,920	0	30,920	24,836	24,836	6,084	0
Materials, Equipment & Supplies		1,555	0	0	1,555	0	1,555	1,555	1,549	6	6
6221	Drugs & Medical Supplies	125	0	0	125	0	125	125	125	0	0
6222	Field Materials & Supplies	80	0	0	80	0	80	80	74	6	6
6223	Office Materials & Supplies	500	0	0	500	0	500	500	500	0	0
6224	Print & Non-Print Materials	850	0	0	850	0	850	850	850	0	0
Fuel & Lubricants		1,500	0	0	1,500	0	1,500	1,425	1,425	75	0
6231	Fuel & Lubricants	1,500	0	0	1,500	0	1,500	1,425	1,425	75	0
Rental & Maintenance of Buildings		300	0	0	300	0	300	300	300	0	0
6243	Janitorial & Cleaning Supplies	300	0	0	300	0	300	300	300	0	0
Transport, Travel & Postage		2,950	0	0	2,950	0	2,950	2,950	2,887	63	63
6261	Local Travel & Subsistence	350	0	0	350	0	350	350	350	0	0
6264	Vehicle Spares & Service	600	0	0	600	0	600	600	600	0	0
6265	Other Transport, Travel & Postage	2,000	0	0	2,000	0	2,000	2,000	1,937	63	63
Utility Charges		1,200	0	0	1,200	0	1,200	1,200	90	1,110	1,110
6271	Telephone & Internet Charges	1,200	0	0	1,200	0	1,200	1,200	90	1,110	1,110
Other Goods & Services Purchased		9,350	0	0	9,350	0	9,350	9,300	9,279	71	21
6282	Equipment Maintenance	650	0	0	650	0	650	650	647	3	3
6283	Cleaning & Extermination Services	700	0	0	700	0	700	650	650	50	0
6284	Other	8,000	0	0	8,000	0	8,000	8,000	7,982	18	18
Other Operating Expenses		1,700	0	0	1,700	0	1,700	1,700	1,675	25	25
6291	National & Other Events	1,500	0	0	1,500	0	1,500	1,500	1,475	25	25
6293	Refreshment & Meals	200	0	0	200	0	200	200	200	0	0
Education Subventions & Training		3,000	0	0	3,000	0	3,000	3,000	2,994	6	6
6302	Training (including Scholarships)	3,000	0	0	3,000	0	3,000	3,000	2,994	6	6
Local Org., Int'l Org. & Constitutional Agencies		1,980,000	0	0	1,980,000	0	1,980,000	1,980,000	1,980,000	0	0
6321	Subsidies & Contributions to Local Organisation	1,980,000	0	0	1,980,000	0	1,980,000	1,980,000	1,980,000	0	0

MR. D. CUMMINGS
HEAD OF BUDGET AGENCY

AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 025 - GOVERNMENT INFORMATION & COMMUNICATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		784,117	0	0	784,117	0	784,117	775,651	755,392	28,725	20,259
Wages & Salaries		63,140	0	0	63,140	0	63,140	55,743	55,743	7,397	0
6116	Contracted Employees	63,140	0	0	63,140	0	63,140	55,743	55,743	7,397	0
Materials, Equipment & Supplies		4,730	0	0	4,730	0	4,730	4,730	4,696	34	34
6221	Drugs & Medical Supplies	180	0	0	180	0	180	180	175	5	5
6222	Field Materials & Supplies	350	0	0	350	0	350	350	349	1	1
6223	Office Materials & Supplies	1,700	0	0	1,700	0	1,700	1,700	1,672	28	28
6224	Print & Non-Print Materials	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
Fuel & Lubricants		4,592	0	0	4,592	0	4,592	4,592	2,500	2,092	2,092
6231	Fuel & Lubricants	4,592	0	0	4,592	0	4,592	4,592	2,500	2,092	2,092
Rental & Maintenance of Buildings		9,900	0	0	9,900	0	9,900	9,900	8,395	1,505	1,505
6241	Rental of Buildings	5,000	0	0	5,000	0	5,000	5,000	3,576	1,424	1,424
6242	Maintenance of Buildings	4,000	0	0	4,000	0	4,000	4,000	3,937	63	63
6243	Janitorial & Cleaning Supplies	900	0	0	900	0	900	900	882	18	18
Maintenance of Infrastructure		500	0	0	500	0	500	500	499	1	1
6255	Maintenance of Other Infrastructure	500	0	0	500	0	500	500	499	1	1
Transport, Travel & Postage		14,405	1,200	0	15,605	0	15,605	15,605	15,051	554	554
6261	Local Travel & Subsistence	5,000	0	0	5,000	0	5,000	5,000	4,446	554	554
6264	Vehicle Spares & Service	1,905	1,200	0	3,105	0	3,105	3,105	3,105	0	0
6265	Other Transport, Travel & Postage	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
Utility Charges		11,200	(2,772)	0	8,428	0	8,428	8,328	1,724	6,704	6,604
6271	Telephone & Internet Charges	4,000	(2,772)	0	1,228	0	1,228	1,228	572	656	656
6272	Electricity Charges	4,200	0	0	4,200	0	4,200	4,200	1,076	3,124	3,124
6273	Water Charges	3,000	0	0	3,000	0	3,000	2,900	76	2,924	2,824

**AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 025 - GOVERNMENT INFORMATION & COMMUNICATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Other Goods & Services Purchased		106,150	(1,428)	0	104,722	0	104,722	103,753	94,284	10,438	9,469
6281	Security Services	9,300	0	0	9,300	0	9,300	9,300	7,740	1,560	1,560
6282	Equipment Maintenance	1,350	0	0	1,350	0	1,350	1,350	1,339	11	11
6283	Cleaning & Extermination Services	3,000	(1,200)	0	1,800	0	1,800	1,800	1,475	325	325
6284	Other	92,500	(228)	0	92,272	0	92,272	91,303	83,730	8,542	7,573
Other Operating Expenses		2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6291	National & Other Events	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6293	Refreshment & Meals	800	0	0	800	0	800	800	800	0	0
Education Subventions & Training		7,000	3,000	0	10,000	0	10,000	10,000	10,000	0	0
6302	Training (including Scholarships)	7,000	3,000	0	10,000	0	10,000	10,000	10,000	0	0
Local Org., Int'l Org. & Constitutional Agencies		560,000	0	0	560,000	0	560,000	560,000	560,000	0	0
6321	Subsidies & Contributions to Local Organisation	560,000	0	0	560,000	0	560,000	560,000	560,000	0	0

MR. D. CUMMINGS
HEAD OF BUDGET AGENCY

**AGENCY 03 - MINISTRY OF FINANCE
PROGRAMME 031 - POLICY & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		21,061,560	(300)	4,000,000	25,061,260	0	25,061,260	24,780,514	24,717,196	344,064	63,318
Wages & Salaries		136,625	0	0	136,625	0	136,625	136,440	136,423	202	17
6111	Administrative	12,297	0	0	12,297	0	12,297	12,297	12,297	0	0
6112	Senior Technical	2,470	0	0	2,470	0	2,470	2,470	2,470	0	0
6113	Other Technical & Craft Skilled	14,068	0	0	14,068	0	14,068	14,068	14,068	0	0
6114	Clerical & Office Support	39,390	0	0	39,390	0	39,390	39,390	39,390	0	0
6115	Semi-Skilled Operatives & Unskilled	8,144	0	0	8,144	0	8,144	8,144	8,144	0	0
6116	Contracted Employees	59,766	0	0	59,766	0	59,766	59,766	59,766	0	0
6117	Temporary Employees	490	0	0	490	0	490	305	288	202	17
Overhead Expenses		16,852	0	0	16,852	0	16,852	15,410	15,388	1,464	22
6131	Other Direct Labour Costs	2,305	20	0	2,325	0	2,325	2,304	2,304	21	0
6133	Benefits & Allowances	8,264	(20)	0	8,244	0	8,244	6,823	6,823	1,421	0
6134	National Insurance	6,283	0	0	6,283	0	6,283	6,283	6,261	22	22
Other Employment Costs		10,094,889	0	0	10,094,889	0	10,094,889	9,876,693	9,876,693	218,196	0
6141	Other Employment Costs	10,094,889	0	0	10,094,889	0	10,094,889	9,876,693	9,876,693	218,196	0
Materials, Equipment & Supplies		15,798	0	0	15,798	0	15,798	15,798	15,108	690	690
6221	Drugs & Medical Supplies	200	0	0	200	0	200	200	177	23	23
6222	Field Materials & Supplies	166	0	0	166	0	166	166	124	42	42
6223	Office Materials & Supplies	12,000	0	0	12,000	0	12,000	12,000	11,431	569	569
6224	Print & Non-Print Materials	3,432	0	0	3,432	0	3,432	3,432	3,376	56	56
Fuel & Lubricants		7,900	0	0	7,900	0	7,900	7,900	6,274	1,626	1,626
6231	Fuel & Lubricants	7,900	0	0	7,900	0	7,900	7,900	6,274	1,626	1,626
Rental & Maintenance of Buildings		37,600	0	0	37,600	0	37,600	18,603	15,287	22,313	3,316
6242	Maintenance of Buildings	34,000	0	0	34,000	0	34,000	15,003	11,728	22,272	3,275
6243	Janitorial & Cleaning Supplies	3,600	0	0	3,600	0	3,600	3,600	3,559	41	41
Maintenance of Infrastructure		13,900	0	0	13,900	0	13,900	3,423	3,072	10,828	351
6255	Maintenance of Other Infrastructure	13,900	0	0	13,900	0	13,900	3,423	3,072	10,828	351

**AGENCY 03 - MINISTRY OF FINANCE
PROGRAMME 031 - POLICY & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		17,906	3,200	0	21,106	0	21,106	20,040	14,994	6,112	5,046
6261	Local Travel & Subsistence	4,306	5,500	0	9,806	0	9,806	9,805	8,623	1,183	1,182
6263	Postage, Telex & Cablegrams	600	(300)	0	300	0	300	300	120	180	180
6264	Vehicle Spares & Service	13,000	(2,000)	0	11,000	0	11,000	9,935	6,251	4,749	3,684
Utility Charges		2,074,045	700,000	4,000,000	6,774,045	0	6,774,045	6,774,045	6,770,883	3,162	3,162
6271	Telephone & Internet Charges	4,659	0	0	4,659	0	4,659	4,659	3,970	689	689
6272	Electricity Charges	2,062,664	700,000	4,000,000	6,762,664	0	6,762,664	6,762,664	6,760,759	1,905	1,905
6273	Water Charges	6,722	0	0	6,722	0	6,722	6,722	6,154	568	568
Other Goods & Services Purchased		119,874	(2,000)	0	117,874	0	117,874	104,363	87,820	30,054	16,543
6281	Security Services	26,374	(2,000)	0	24,374	0	24,374	24,374	19,792	4,582	4,582
6282	Equipment Maintenance	12,000	0	0	12,000	0	12,000	12,000	9,408	2,592	2,592
6283	Cleaning & Extermination Services	2,500	0	0	2,500	0	2,500	2,407	2,206	294	201
6284	Other	79,000	0	0	79,000	0	79,000	65,582	56,414	22,586	9,168
Other Operating Expenses		35,700	0	0	35,700	0	35,700	21,328	12,017	23,683	9,311
6291	National & Other Events	4,000	0	0	4,000	0	4,000	4,000	1,178	2,822	2,822
6293	Refreshment & Meals	4,700	0	0	4,700	0	4,700	4,700	2,549	2,151	2,151
6294	Other	27,000	0	0	27,000	0	27,000	12,628	8,290	18,710	4,338
Education Subventions & Training		4,000	(1,500)	0	2,500	0	2,500	0	0	2,500	0
6302	Training (including Scholarships)	4,000	(1,500)	0	2,500	0	2,500	0	0	2,500	0
Rates, Taxes & Subvention to Local Authorities		14,516	0	0	14,516	0	14,516	14,516	14,278	238	238
6311	Rates & Taxes	14,516	0	0	14,516	0	14,516	14,516	14,278	238	238
Local Org., Int'l Org. & Constitutional Agencies		8,471,955	(700,000)	0	7,771,955	0	7,771,955	7,771,955	7,748,959	22,996	22,996
6321	Subsidies & Contributions to Local Organisation	8,431,457	(700,000)	0	7,731,457	0	7,731,457	7,731,457	7,712,008	19,449	19,449
6322	Subsidies & Contributions to Int'l Organisation	40,498	0	0	40,498	0	40,498	40,498	36,951	3,547	3,547

MR. S. PASHA
HEAD OF BUDGET AGENCY

AGENCY 03 - MINISTRY OF FINANCE
PROGRAMME 032 - PUBLIC FINANCIAL MANAGEMENT POLICIES & SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		6,158,906	300	0	6,159,206	0	6,159,206	6,076,876	6,005,358	153,848	71,518
Wages & Salaries		548,271	(184)	0	548,087	0	548,087	522,663	518,556	29,531	4,107
6111	Administrative	39,682	0	0	39,682	0	39,682	39,682	39,682	0	0
6112	Senior Technical	5,599	0	0	5,599	0	5,599	5,599	5,599	0	0
6113	Other Technical & Craft Skilled	19,700	200	0	19,900	0	19,900	19,900	19,900	0	0
6114	Clerical & Office Support	53,137	(404)	0	52,733	0	52,733	52,733	52,733	0	0
6116	Contracted Employees	428,852	0	0	428,852	0	428,852	403,428	399,321	29,531	4,107
6117	Temporary Employees	1,301	20	0	1,321	0	1,321	1,321	1,321	0	0
Overhead Expenses		22,803	184	0	22,987	0	22,987	22,930	22,916	71	14
6131	Other Direct Labour Costs	1,073	24	0	1,097	0	1,097	1,097	1,097	0	0
6133	Benefits & Allowances	11,803	160	0	11,963	0	11,963	11,963	11,963	0	0
6134	National Insurance	9,927	0	0	9,927	0	9,927	9,870	9,856	71	14
Materials, Equipment & Supplies		103,620	0	0	103,620	0	103,620	103,620	87,774	15,846	15,846
6221	Drugs & Medical Supplies	300	0	0	300	0	300	300	96	204	204
6222	Field Materials & Supplies	196	0	0	196	0	196	196	133	63	63
6223	Office Materials & Supplies	37,000	0	0	37,000	0	37,000	37,000	24,419	12,581	12,581
6224	Print & Non-Print Materials	66,124	0	0	66,124	0	66,124	66,124	63,126	2,998	2,998
Fuel & Lubricants		4,000	0	0	4,000	0	4,000	4,000	3,439	561	561
6231	Fuel & Lubricants	4,000	0	0	4,000	0	4,000	4,000	3,439	561	561
Rental & Maintenance of Buildings		7,000	0	0	7,000	0	7,000	7,000	5,812	1,188	1,188
6243	Janitorial & Cleaning Supplies	7,000	0	0	7,000	0	7,000	7,000	5,812	1,188	1,188
Transport, Travel & Postage		133,780	31,300	0	165,080	0	165,080	165,080	148,783	16,297	16,297
6261	Local Travel & Subsistence	22,000	6,000	0	28,000	0	28,000	28,000	27,115	885	885
6262	Overseas Conferences & Official Visits	105,000	25,000	0	130,000	0	130,000	130,000	118,466	11,534	11,534
6263	Postage, Telex & Cablegrams	480	300	0	780	0	780	780	766	14	14
6264	Vehicle Spares & Service	5,900	0	0	5,900	0	5,900	5,900	2,436	3,464	3,464
6265	Other Transport, Travel & Postage	400	0	0	400	0	400	400	0	400	400

AGENCY 03 - MINISTRY OF FINANCE
PROGRAMME 032 - PUBLIC FINANCIAL MANAGEMENT POLICIES & SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Utility Charges	3,979	0	0	3,979	0	3,979	3,979	3,556	423	423
6271	Telephone & Internet Charges	3,979	0	0	3,979	0	3,979	3,979	3,556	423	423
	Other Goods & Services Purchased	381,384	(48,000)	0	333,384	0	333,384	287,147	277,429	55,955	9,718
6282	Equipment Maintenance	18,509	0	0	18,509	0	18,509	18,509	8,904	9,605	9,605
6284	Other	362,875	(48,000)	0	314,875	0	314,875	268,638	268,525	46,350	113
	Other Operating Expenses	201,177	30,302	0	231,479	0	231,479	229,363	227,021	4,458	2,342
6293	Refreshment & Meals	4,486	0	0	4,486	0	4,486	4,486	3,156	1,330	1,330
6294	Other	196,691	30,302	0	226,993	0	226,993	224,877	223,865	3,128	1,012
	Education Subventions & Training	24,000	(13,302)	0	10,698	0	10,698	2,202	2,202	8,496	0
6302	Training (including Scholarships)	24,000	(13,302)	0	10,698	0	10,698	2,202	2,202	8,496	0
	Refunds of Revenues	15,000	0	0	15,000	0	15,000	15,000	2,732	12,268	12,268
6331	Refunds of Revenues	15,000	0	0	15,000	0	15,000	15,000	2,732	12,268	12,268
	Pensions & Social Assistance	4,713,892	0	0	4,713,892	0	4,713,892	4,713,892	4,705,138	8,754	8,754
6341	Non-Pensionable Employees	351,555	0	0	351,555	0	351,555	351,555	351,486	69	69
6342	Pension Increases	4,362,337	0	0	4,362,337	0	4,362,337	4,362,337	4,353,652	8,685	8,685

MR. S. PASHA
HEAD OF BUDGET AGENCY

AGENCY 06 - MINISTRY OF PARLIAMENTARY AFFAIRS & GOVERNANCE
PROGRAMME 061 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		50,021	0	0	50,021	0	50,021	48,407	41,790	8,231	6,617
Wages & Salaries		14,819	0	0	14,819	0	14,819	13,205	13,205	1,614	0
6116	Contracted Employees	14,819	0	0	14,819	0	14,819	13,205	13,205	1,614	0
Materials, Equipment & Supplies		3,015	0	0	3,015	0	3,015	3,015	2,950	65	65
6221	Drugs & Medical Supplies	40	0	0	40	0	40	40	40	0	0
6222	Field Materials & Supplies	75	0	0	75	0	75	75	72	3	3
6223	Office Materials & Supplies	1,400	0	0	1,400	0	1,400	1,400	1,343	57	57
6224	Print & Non-Print Materials	1,500	0	0	1,500	0	1,500	1,500	1,495	5	5
Fuel & Lubricants		1,500	0	0	1,500	0	1,500	1,500	1,176	324	324
6231	Fuel & Lubricants	1,500	0	0	1,500	0	1,500	1,500	1,176	324	324
Rental & Maintenance of Buildings		4,500	2,232	0	6,732	0	6,732	6,732	6,574	158	158
6242	Maintenance of Buildings	4,000	2,032	0	6,032	0	6,032	6,032	5,876	156	156
6243	Janitorial & Cleaning Supplies	500	200	0	700	0	700	700	698	2	2
Maintenance of Infrastructure		3,500	(2,232)	0	1,268	0	1,268	1,268	910	358	358
6255	Maintenance of Other Infrastructure	3,500	(2,232)	0	1,268	0	1,268	1,268	910	358	358
Transport, Travel & Postage		5,450	0	0	5,450	0	5,450	5,450	2,000	3,450	3,450
6261	Local Travel & Subsistence	1,500	0	0	1,500	0	1,500	1,500	574	926	926
6263	Postage, Telex & Cablegrams	60	0	0	60	0	60	60	60	0	0
6264	Vehicle Spares & Service	1,500	0	0	1,500	0	1,500	1,500	786	714	714
6265	Other Transport, Travel & Postage	2,390	0	0	2,390	0	2,390	2,390	580	1,810	1,810
Utility Charges		2,472	0	0	2,472	0	2,472	2,472	1,037	1,435	1,435
6271	Telephone & Internet Charges	1,452	0	0	1,452	0	1,452	1,452	730	722	722
6272	Electricity Charges	900	0	0	900	0	900	900	187	713	713
6273	Water Charges	120	0	0	120	0	120	120	120	0	0
Other Goods & Services Purchased		12,915	0	0	12,915	0	12,915	12,915	12,358	557	557
6281	Security Services	7,650	0	0	7,650	0	7,650	7,650	7,650	0	0
6282	Equipment Maintenance	685	0	0	685	0	685	685	505	180	180
6283	Cleaning & Extermination Services	580	0	0	580	0	580	580	298	282	282
6284	Other	4,000	0	0	4,000	0	4,000	4,000	3,905	95	95

AGENCY 06 - MINISTRY OF PARLIAMENTARY AFFAIRS & GOVERNANCE
PROGRAMME 061 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Other Operating Expenses	1,350	0	0	1,350	0	1,350	1,350	1,090	260	260
6291	National & Other Events	1,000	0	0	1,000	0	1,000	1,000	744	256	256
6293	Refreshment & Meals	350	0	0	350	0	350	350	346	4	4
	Education Subventions & Training	500	0	0	500	0	500	500	490	10	10
6302	Training (including Scholarships)	500	0	0	500	0	500	500	490	10	10

MS. K. SEEPAUL
HEAD OF BUDGET AGENCY

AGENCY 06 - MINISTRY OF PARLIAMENTARY AFFAIRS & GOVERNANCE
PROGRAMME 062 - PARLIAMENTARY AFFAIRS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		4,000	0	0	4,000	0	4,000	4,000	3,155	845	845
Materials, Equipment & Supplies		1,212	0	0	1,212	0	1,212	1,212	1,167	45	45
6221	Drugs & Medical Supplies	16	0	0	16	0	16	16	16	0	0
6222	Field Materials & Supplies	5	0	0	5	0	5	5	2	3	3
6223	Office Materials & Supplies	691	0	0	691	0	691	691	684	7	7
6224	Print & Non-Print Materials	500	0	0	500	0	500	500	465	35	35
Rental & Maintenance of Buildings		78	0	0	78	0	78	78	77	1	1
6243	Janitorial & Cleaning Supplies	78	0	0	78	0	78	78	77	1	1
Transport, Travel & Postage		370	0	0	370	0	370	370	36	334	334
6261	Local Travel & Subsistence	150	0	0	150	0	150	150	36	114	114
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	0	20	20
6265	Other Transport, Travel & Postage	200	0	0	200	0	200	200	0	200	200
Utility Charges		240	0	0	240	0	240	240	0	240	240
6271	Telephone & Internet Charges	240	0	0	240	0	240	240	0	240	240
Other Goods & Services Purchased		1,500	0	0	1,500	0	1,500	1,500	1,434	66	66
6284	Other	1,500	0	0	1,500	0	1,500	1,500	1,434	66	66
Other Operating Expenses		600	0	0	600	0	600	600	441	159	159
6293	Refreshment & Meals	600	0	0	600	0	600	600	441	159	159

MS. K. SEEPAUL
HEAD OF BUDGET AGENCY

AGENCY 06 - MINISTRY OF PARLIAMENTARY AFFAIRS & GOVERNANCE
PROGRAMME 063 - GOVERNANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		80,851	0	0	80,851	0	80,851	80,851	64,421	16,430	16,430
Materials, Equipment & Supplies		1,322	0	0	1,322	0	1,322	1,322	1,235	87	87
6221	Drugs & Medical Supplies	16	0	0	16	0	16	16	16	0	0
6222	Field Materials & Supplies	11	0	0	11	0	11	11	9	2	2
6223	Office Materials & Supplies	795	0	0	795	0	795	795	726	69	69
6224	Print & Non-Print Materials	500	0	0	500	0	500	500	484	16	16
Rental & Maintenance of Buildings		127	0	0	127	0	127	127	125	2	2
6243	Janitorial & Cleaning Supplies	127	0	0	127	0	127	127	125	2	2
Transport, Travel & Postage		2,700	0	0	2,700	0	2,700	2,700	62	2,638	2,638
6261	Local Travel & Subsistence	100	0	0	100	0	100	100	62	38	38
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	0	20	20
6265	Other Transport, Travel & Postage	2,580	0	0	2,580	0	2,580	2,580	0	2,580	2,580
Utility Charges		360	0	0	360	0	360	360	5	355	355
6271	Telephone & Internet Charges	360	0	0	360	0	360	360	5	355	355
Other Goods & Services Purchased		5,000	0	0	5,000	0	5,000	5,000	2,689	2,311	2,311
6284	Other	5,000	0	0	5,000	0	5,000	5,000	2,689	2,311	2,311
Other Operating Expenses		2,100	0	0	2,100	0	2,100	2,100	481	1,619	1,619
6293	Refreshment & Meals	2,100	0	0	2,100	0	2,100	2,100	481	1,619	1,619
Local Org., Int'l Org. & Constitutional Agencies		69,242	0	0	69,242	0	69,242	69,242	59,824	9,418	9,418
6321	Subsidies & Contributions to Local Organisation	69,242	0	0	69,242	0	69,242	69,242	59,824	9,418	9,418

MS. K. SEEPAUL
HEAD OF BUDGET AGENCY

**AGENCY 07 - PARLIAMENT OFFICE
PROGRAMME 071 - NATIONAL ASSEMBLY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		1,802,411	0	0	1,802,411	0	1,802,411	1,802,411	1,621,999	180,412	180,412
Local Org., Int'l Org. & Constitutional Agencies		1,802,411	0	0	1,802,411	0	1,802,411	1,802,411	1,621,999	180,412	180,412
6323	Constitutional Agencies	1,802,411	0	0	1,802,411	0	1,802,411	1,802,411	1,621,999	180,412	180,412

MR. S. ISSACS
HEAD OF BUDGET AGENCY

**AGENCY 08 - AUDIT OFFICE OF GUYANA
PROGRAMME 081 - AUDIT OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		1,016,347	0	0	1,016,347	0	1,016,347	1,016,347	1,016,347	0	0
Local Org., Int'l Org. & Constitutional Agencies		1,016,347	0	0	1,016,347	0	1,016,347	1,016,347	1,016,347	0	0
6323	Constitutional Agencies	1,016,347	0	0	1,016,347	0	1,016,347	1,016,347	1,016,347	0	0

MS. A. BADLEY
HEAD OF BUDGET AGENCY

AGENCY 09 - PUBLIC & POLICE SERVICE COMMISSIONS
PROGRAMME 091 - PUBLIC & POLICE SERVICE COMMISSIONS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		151,505	0	0	151,505	0	151,505	151,505	137,611	13,894	13,894
Local Org., Int'l Org. & Constitutional Agencies		151,505	0	0	151,505	0	151,505	151,505	137,611	13,894	13,894
6323	Constitutional Agencies	151,505	0	0	151,505	0	151,505	151,505	137,611	13,894	13,894

MS. M. STEPHENS
HEAD OF BUDGET AGENCY

**AGENCY 10 - TEACHING SERVICE COMMISSION
PROGRAMME 101 - TEACHING SERVICE COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		113,822	0	0	113,822	0	113,822	113,822	110,386	3,436	3,436
Local Org., Int'l Org. & Constitutional Agencies		113,822	0	0	113,822	0	113,822	113,822	110,386	3,436	3,436
6323	Constitutional Agencies	113,822	0	0	113,822	0	113,822	113,822	110,386	3,436	3,436

MS. S. HUNTE
HEAD OF BUDGET AGENCY

**AGENCY 11 - GUYANA ELECTIONS COMMISSION
PROGRAMME 111 - ELECTIONS COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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	4,041,996	0	0	4,041,996	0	4,041,996	4,041,996	1,805,381	2,236,615	2,236,615
	Local Org., Int'l Org. & Constitutional Agencies	4,041,996	0	0	4,041,996	0	4,041,996	4,041,996	1,805,381	2,236,615	2,236,615
6323	Constitutional Agencies	4,041,996	0	0	4,041,996	0	4,041,996	4,041,996	1,805,381	2,236,615	2,236,615

MR. V. PERSAUD
HEAD OF BUDGET AGENCY

AGENCY 12 - MINISTRY OF FOREIGN AFFAIRS & INTERNATIONAL COOPERATION
PROGRAMME 121 - DEVELOPMENT OF FOREIGN POLICY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		1,823,671	76,245	0	1,899,916	0	1,899,916	1,886,936	1,868,690	31,226	18,246
Wages & Salaries		326,062	(3,527)	0	322,535	0	322,535	309,638	309,638	12,897	0
6111	Administrative	99,786	4,013	0	103,799	0	103,799	103,799	103,799	0	0
6112	Senior Technical	4,101	0	0	4,101	0	4,101	4,101	4,101	0	0
6113	Other Technical & Craft Skilled	1,042	699	0	1,741	0	1,741	1,741	1,741	0	0
6114	Clerical & Office Support	31,974	(2,119)	0	29,855	0	29,855	28,591	28,591	1,264	0
6115	Semi-Skilled Operatives & Unskilled	18,831	(210)	0	18,621	0	18,621	18,323	18,323	298	0
6116	Contracted Employees	167,183	(5,910)	0	161,273	0	161,273	150,633	150,633	10,640	0
6117	Temporary Employees	3,145	0	0	3,145	0	3,145	2,450	2,450	695	0
Overhead Expenses		28,881	3,526	0	32,407	0	32,407	32,324	32,324	83	0
6131	Other Direct Labour Costs	3,108	1,908	0	5,016	0	5,016	5,016	5,016	0	0
6133	Benefits & Allowances	13,470	1,493	0	14,963	0	14,963	14,880	14,880	83	0
6134	National Insurance	12,303	125	0	12,428	0	12,428	12,428	12,428	0	0
Materials, Equipment & Supplies		24,000	8,798	0	32,798	0	32,798	32,798	29,932	2,866	2,866
6221	Drugs & Medical Supplies	150	0	0	150	0	150	150	146	4	4
6223	Office Materials & Supplies	15,750	2,748	0	18,498	0	18,498	18,498	15,748	2,750	2,750
6224	Print & Non-Print Materials	8,100	6,050	0	14,150	0	14,150	14,150	14,038	112	112
Fuel & Lubricants		9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6231	Fuel & Lubricants	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
Rental & Maintenance of Buildings		55,411	9,602	0	65,013	0	65,013	65,013	63,629	1,384	1,384
6241	Rental of Buildings	32,090	4,134	0	36,224	0	36,224	36,224	35,110	1,114	1,114
6242	Maintenance of Buildings	11,625	3,868	0	15,493	0	15,493	15,493	15,293	200	200
6243	Janitorial & Cleaning Supplies	11,696	1,600	0	13,296	0	13,296	13,296	13,226	70	70
Transport, Travel & Postage		147,000	46,692	0	193,692	0	193,692	193,692	192,182	1,510	1,510
6261	Local Travel & Subsistence	41,000	3,250	0	44,250	0	44,250	44,250	44,246	4	4
6263	Postage, Telex & Cablegrams	25,000	5,822	0	30,822	0	30,822	30,822	29,903	919	919
6264	Vehicle Spares & Service	14,000	4,500	0	18,500	0	18,500	18,500	18,162	338	338
6265	Other Transport, Travel & Postage	67,000	33,120	0	100,120	0	100,120	100,120	99,871	249	249

AGENCY 12 - MINISTRY OF FOREIGN AFFAIRS & INTERNATIONAL COOPERATION
PROGRAMME 121 - DEVELOPMENT OF FOREIGN POLICY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Utility Charges	44,538	(563)	0	43,975	0	43,975	43,975	42,875	1,100	1,100
6271	Telephone & Internet Charges	16,000	(6,000)	0	10,000	0	10,000	10,000	9,154	846	846
6272	Electricity Charges	18,581	5,245	0	23,826	0	23,826	23,826	23,572	254	254
6273	Water Charges	9,957	192	0	10,149	0	10,149	10,149	10,149	0	0
	Other Goods & Services Purchased	430,570	7,510	0	438,080	0	438,080	438,080	431,382	6,698	6,698
6281	Security Services	19,570	(5,985)	0	13,585	0	13,585	13,585	13,585	0	0
6282	Equipment Maintenance	6,500	880	0	7,380	0	7,380	7,380	7,377	3	3
6283	Cleaning & Extermination Services	4,500	(1,500)	0	3,000	0	3,000	3,000	2,824	176	176
6284	Other	400,000	14,115	0	414,115	0	414,115	414,115	407,596	6,519	6,519
	Other Operating Expenses	87,000	19,000	0	106,000	0	106,000	106,000	102,665	3,335	3,335
6291	National & Other Events	1,500	0	0	1,500	0	1,500	1,500	893	607	607
6293	Refreshment & Meals	10,500	2,500	0	13,000	0	13,000	13,000	12,987	13	13
6294	Other	75,000	16,500	0	91,500	0	91,500	91,500	88,785	2,715	2,715
	Education Subventions & Training	2,000	0	0	2,000	0	2,000	2,000	1,398	602	602
6302	Training (including Scholarships)	2,000	0	0	2,000	0	2,000	2,000	1,398	602	602
	Rates, Taxes & Subvention to Local Authorities	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6311	Rates & Taxes	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
	Local Org., Int'l Org. & Constitutional Agencies	666,209	(14,793)	0	651,416	0	651,416	651,416	650,665	751	751
6322	Subsidies & Contributions to Int'l Organisation	666,209	(14,793)	0	651,416	0	651,416	651,416	650,665	751	751

MS. E. HARPER
HEAD OF BUDGET AGENCY

AGENCY 12 - MINISTRY OF FOREIGN AFFAIRS & INTERNATIONAL COOPERATION
PROGRAMME 122 - FOREIGN POLICY PROMOTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		3,462,704	(76,245)	0	3,386,459	0	3,386,459	3,341,567	3,203,129	183,330	138,438
Wages & Salaries		1,034,529	0	0	1,034,529	0	1,034,529	998,908	939,059	95,470	59,849
6111	Administrative	109,347	0	0	109,347	0	109,347	106,850	106,815	2,532	35
6112	Senior Technical	13,761	0	0	13,761	0	13,761	11,259	11,259	2,502	0
6113	Other Technical & Craft Skilled	290,579	0	0	290,579	0	290,579	279,404	279,315	11,264	89
6114	Clerical & Office Support	179,882	0	0	179,882	0	179,882	168,519	168,415	11,467	104
6115	Semi-Skilled Operatives & Unskilled	144,052	9,155	0	153,207	0	153,207	153,207	153,207	0	0
6116	Contracted Employees	280,770	(9,155)	0	271,615	0	271,615	271,615	212,234	59,381	59,381
6117	Temporary Employees	16,138	0	0	16,138	0	16,138	8,054	7,814	8,324	240
Overhead Expenses		726,677	0	0	726,677	0	726,677	717,406	694,059	32,618	23,347
6131	Other Direct Labour Costs	67,492	0	0	67,492	0	67,492	59,490	53,654	13,838	5,836
6133	Benefits & Allowances	650,000	0	0	650,000	0	650,000	650,000	632,489	17,511	17,511
6134	National Insurance	9,185	0	0	9,185	0	9,185	7,916	7,916	1,269	0
Materials, Equipment & Supplies		37,800	0	0	37,800	0	37,800	37,800	29,753	8,047	8,047
6223	Office Materials & Supplies	19,800	0	0	19,800	0	19,800	19,800	14,202	5,598	5,598
6224	Print & Non-Print Materials	18,000	0	0	18,000	0	18,000	18,000	15,551	2,449	2,449
Fuel & Lubricants		32,500	(5,000)	0	27,500	0	27,500	27,500	22,269	5,231	5,231
6231	Fuel & Lubricants	32,500	(5,000)	0	27,500	0	27,500	27,500	22,269	5,231	5,231
Rental & Maintenance of Buildings		1,124,500	(142,993)	0	981,507	0	981,507	981,507	975,604	5,903	5,903
6241	Rental of Buildings	1,045,000	(162,071)	0	882,929	0	882,929	882,929	882,929	0	0
6242	Maintenance of Buildings	60,000	19,078	0	79,078	0	79,078	79,078	79,078	0	0
6243	Janitorial & Cleaning Supplies	19,500	0	0	19,500	0	19,500	19,500	13,597	5,903	5,903
Maintenance of Infrastructure		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6255	Maintenance of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
Transport, Travel & Postage		110,000	(1,544)	0	108,456	0	108,456	108,456	105,295	3,161	3,161
6261	Local Travel & Subsistence	46,000	(1,000)	0	45,000	0	45,000	45,000	44,780	220	220
6263	Postage, Telex & Cablegrams	16,000	4,456	0	20,456	0	20,456	20,456	20,456	0	0
6264	Vehicle Spares & Service	48,000	(5,000)	0	43,000	0	43,000	43,000	40,059	2,941	2,941

AGENCY 12 - MINISTRY OF FOREIGN AFFAIRS & INTERNATIONAL COOPERATION
PROGRAMME 122 - FOREIGN POLICY PROMOTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Utility Charges	120,177	(12,000)	0	108,177	0	108,177	108,177	93,769	14,408	14,408
6271	Telephone & Internet Charges	55,000	(5,000)	0	50,000	0	50,000	50,000	48,916	1,084	1,084
6272	Electricity Charges	50,000	(7,000)	0	43,000	0	43,000	43,000	34,870	8,130	8,130
6273	Water Charges	15,177	0	0	15,177	0	15,177	15,177	9,983	5,194	5,194
	Other Goods & Services Purchased	188,148	79,218	0	267,366	0	267,366	267,366	252,881	14,485	14,485
6281	Security Services	65,000	0	0	65,000	0	65,000	65,000	54,209	10,791	10,791
6282	Equipment Maintenance	24,500	0	0	24,500	0	24,500	24,500	22,384	2,116	2,116
6283	Cleaning & Extermination Services	28,648	2,052	0	30,700	0	30,700	30,700	30,700	0	0
6284	Other	70,000	77,166	0	147,166	0	147,166	147,166	145,588	1,578	1,578
	Other Operating Expenses	77,729	6,074	0	83,803	0	83,803	83,803	81,602	2,201	2,201
6291	National & Other Events	7,000	0	0	7,000	0	7,000	7,000	6,508	492	492
6293	Refreshment & Meals	10,808	0	0	10,808	0	10,808	10,808	9,099	1,709	1,709
6294	Other	59,921	6,074	0	65,995	0	65,995	65,995	65,995	0	0
	Education Subventions & Training	2,686	0	0	2,686	0	2,686	2,686	1,170	1,516	1,516
6302	Training (including Scholarships)	2,686	0	0	2,686	0	2,686	2,686	1,170	1,516	1,516
	Rates, Taxes & Subvention to Local Authorities	2,458	0	0	2,458	0	2,458	2,458	2,458	0	0
6311	Rates & Taxes	2,458	0	0	2,458	0	2,458	2,458	2,458	0	0
	Refund of Revenues	500	0	0	500	0	500	500	210	290	290
6331	Refunds of Revenues	500	0	0	500	0	500	500	210	290	290

MS. E. HARPER
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AGENCY 12 - MINISTRY OF FOREIGN AFFAIRS & INTERNATIONAL COOPERATION
PROGRAMME 123 - DEVELOPMENT OF FOREIGN TRADE POLICY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		55,078	0	0	55,078	0	55,078	52,383	49,828	5,250	2,555
Wages & Salaries		39,802	(113)	0	39,689	0	39,689	37,358	37,358	2,331	0
6111	Administrative	25,962	0	0	25,962	0	25,962	25,962	25,962	0	0
6114	Clerical & Office Support	896	0	0	896	0	896	896	896	0	0
6116	Contracted Employees	12,944	(113)	0	12,831	0	12,831	10,500	10,500	2,331	0
Overhead Expenses		5,306	113	0	5,419	0	5,419	5,055	5,055	364	0
6131	Other Direct Labour Costs	360	113	0	473	0	473	458	458	15	0
6133	Benefits & Allowances	2,690	0	0	2,690	0	2,690	2,341	2,341	349	0
6134	National Insurance	2,256	0	0	2,256	0	2,256	2,256	2,256	0	0
Materials, Equipment & Supplies		720	0	0	720	0	720	720	595	125	125
6223	Office Materials & Supplies	270	0	0	270	0	270	270	175	95	95
6224	Print & Non-Print Materials	450	0	0	450	0	450	450	420	30	30
Fuel & Lubricants		900	0	0	900	0	900	900	22	878	878
6231	Fuel & Lubricants	900	0	0	900	0	900	900	22	878	878
Rental & Maintenance of Buildings		400	0	0	400	0	400	400	48	352	352
6243	Janitorial & Cleaning Supplies	400	0	0	400	0	400	400	48	352	352
Transport, Travel & Postage		1,850	0	0	1,850	0	1,850	1,850	1,673	177	177
6261	Local Travel & Subsistence	1,400	0	0	1,400	0	1,400	1,400	1,388	12	12
6263	Postage, Telex & Cablegrams	150	0	0	150	0	150	150	0	150	150
6264	Vehicle Spares & Service	300	0	0	300	0	300	300	285	15	15
Utility Charges		1,500	0	0	1,500	0	1,500	1,500	778	722	722
6271	Telephone & Internet Charges	1,500	0	0	1,500	0	1,500	1,500	778	722	722
Other Goods & Services Purchased		500	0	0	500	0	500	500	233	267	267
6282	Equipment Maintenance	250	0	0	250	0	250	250	233	17	17
6283	Cleaning & Extermination Services	250	0	0	250	0	250	250	0	250	250
Other Operating Expenses		4,100	0	0	4,100	0	4,100	4,100	4,066	34	34
6293	Refreshment & Meals	2,600	0	0	2,600	0	2,600	2,600	2,596	4	4
6294	Other	1,500	0	0	1,500	0	1,500	1,500	1,470	30	30

MS. E. HARPER
HEAD OF BUDGET AGENCY

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 131 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		393,541	2,466	0	396,007	0	396,007	335,778	324,446	71,561	11,332
Wages & Salaries		189,241	(534)	0	188,707	0	188,707	133,722	131,087	57,620	2,635
6111	Administrative	37,812	0	0	37,812	0	37,812	29,515	29,515	8,297	0
6112	Senior Technical	13,498	0	0	13,498	0	13,498	9,698	9,698	3,800	0
6113	Other Technical & Craft Skilled	840	0	0	840	0	840	840	840	0	0
6114	Clerical & Office Support	29,089	0	0	29,089	0	29,089	22,783	21,310	7,779	1,473
6115	Semi-Skilled Operatives & Unskilled	18,786	0	0	18,786	0	18,786	16,044	14,899	3,887	1,145
6116	Contracted Employees	77,944	0	0	77,944	0	77,944	50,322	50,305	27,639	17
6117	Temporary Employees	11,272	(534)	0	10,738	0	10,738	4,520	4,520	6,218	0
	Overhead Expenses	24,006	0	0	24,006	0	24,006	18,762	18,762	5,244	0
6131	Other Direct Labour Costs	6,721	0	0	6,721	0	6,721	3,322	3,322	3,399	0
6133	Benefits & Allowances	9,571	0	0	9,571	0	9,571	8,943	8,943	628	0
6134	National Insurance	7,714	0	0	7,714	0	7,714	6,497	6,497	1,217	0
	Materials, Equipment & Supplies	12,600	(200)	0	12,400	0	12,400	12,400	12,396	4	4
6221	Drugs & Medical Supplies	1,500	(900)	0	600	0	600	600	600	0	0
6222	Field Materials & Supplies	1,500	(800)	0	700	0	700	700	700	0	0
6223	Office Materials & Supplies	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6224	Print & Non-Print Materials	4,100	1,500	0	5,600	0	5,600	5,600	5,596	4	4
	Fuel & Lubricants	10,000	(5,276)	0	4,724	0	4,724	4,724	4,141	583	583
6231	Fuel & Lubricants	10,000	(5,276)	0	4,724	0	4,724	4,724	4,141	583	583
	Rental & Maintenance of Buildings	19,000	5,500	0	24,500	0	24,500	24,500	24,500	0	0
6242	Maintenance of Buildings	15,000	5,500	0	20,500	0	20,500	20,500	20,500	0	0
6243	Janitorial & Cleaning Supplies	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
	Maintenance of Infrastructure	1,300	(1,000)	0	300	0	300	300	299	1	1
6255	Maintenance of Other Infrastructure	1,300	(1,000)	0	300	0	300	300	299	1	1

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 131 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		30,400	5,700	0	36,100	0	36,100	36,100	35,948	152	152
6261	Local Travel & Subsistence	14,800	0	0	14,800	0	14,800	14,800	14,800	0	0
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	19	81	81
6264	Vehicle Spares & Service	10,500	5,700	0	16,200	0	16,200	16,200	16,129	71	71
6265	Other Transport, Travel & Postage	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
Utility Charges		17,207	(1,000)	0	16,207	0	16,207	16,207	14,216	1,991	1,991
6271	Telephone & Internet Charges	6,320	(1,000)	0	5,320	0	5,320	5,320	4,972	348	348
6272	Electricity Charges	7,885	0	0	7,885	0	7,885	7,885	7,810	75	75
6273	Water Charges	3,002	0	0	3,002	0	3,002	3,002	1,434	1,568	1,568
Other Goods & Services Purchased		59,607	776	0	60,383	0	60,383	60,383	54,983	5,400	5,400
6281	Security Services	41,907	0	0	41,907	0	41,907	41,907	36,520	5,387	5,387
6282	Equipment Maintenance	7,200	0	0	7,200	0	7,200	7,200	7,199	1	1
6283	Cleaning & Extermination Services	2,500	776	0	3,276	0	3,276	3,276	3,276	0	0
6284	Other	8,000	0	0	8,000	0	8,000	8,000	7,988	12	12
Other Operating Expenses		24,800	0	0	24,800	0	24,800	24,800	24,735	65	65
6291	National & Other Events	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6293	Refreshment & Meals	5,300	0	0	5,300	0	5,300	5,300	5,262	38	38
6294	Other	4,500	0	0	4,500	0	4,500	4,500	4,473	27	27
Education Subventions & Training		2,800	0	0	2,800	0	2,800	2,800	2,799	1	1
6302	Training (including Scholarships)	2,800	0	0	2,800	0	2,800	2,800	2,799	1	1
Rates, Taxes & Subvention to Local Authorities		2,000	(1,500)	0	500	0	500	500	0	500	500
6311	Rates & Taxes	2,000	(1,500)	0	500	0	500	500	0	500	500
Local Org., Int'l Org. & Constitutional Agencies		580	0	0	580	0	580	580	580	0	0
6322	Subsidies & Contributions to Int'l Organisation	580	0	0	580	0	580	580	580	0	0

MS. P. ROOPNARINE
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AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 133 - REGIONAL DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		106,990	(1,000)	0	105,990	0	105,990	96,276	73,561	32,429	22,715
Wages & Salaries		45,754	0	0	45,754	0	45,754	38,123	38,123	7,631	0
6112	Senior Technical	45,754	0	0	45,754	0	45,754	38,123	38,123	7,631	0
Overhead Expenses		10,400	0	0	10,400	0	10,400	9,344	9,344	1,056	0
6131	Other Direct Labour Costs	480	0	0	480	0	480	430	430	50	0
6133	Benefits & Allowances	6,077	0	0	6,077	0	6,077	5,970	5,970	107	0
6134	National Insurance	3,843	0	0	3,843	0	3,843	2,944	2,944	899	0
Materials, Equipment & Supplies		3,700	0	0	3,700	0	3,700	3,700	3,699	1	1
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	500	0	0
6222	Field Materials & Supplies	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6223	Office Materials & Supplies	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
6224	Print & Non-Print Materials	700	0	0	700	0	700	700	700	0	0
Fuel & Lubricants		1,908	0	0	1,908	0	1,908	1,908	504	1,404	1,404
6231	Fuel & Lubricants	1,908	0	0	1,908	0	1,908	1,908	504	1,404	1,404
Rental & Maintenance of Buildings		5,400	0	0	5,400	0	5,400	4,373	4,373	1,027	0
6242	Maintenance of Buildings	3,900	0	0	3,900	0	3,900	2,873	2,873	1,027	0
6243	Janitorial & Cleaning Supplies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
Transport, Travel & Postage		5,500	280	0	5,780	0	5,780	5,780	5,779	1	1
6261	Local Travel & Subsistence	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6264	Vehicle Spares & Service	500	280	0	780	0	780	780	779	1	1
6265	Other Transport, Travel & Postage	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
Utility Charges		720	0	0	720	0	720	720	720	0	0
6271	Telephone & Internet Charges	720	0	0	720	0	720	720	720	0	0
Other Goods & Services Purchased		31,158	(1,000)	0	30,158	0	30,158	30,158	9,010	21,148	21,148
6281	Security Services	24,808	0	0	24,808	0	24,808	24,808	3,671	21,137	21,137
6282	Equipment Maintenance	1,850	0	0	1,850	0	1,850	1,850	1,849	1	1
6283	Cleaning & Extermination Services	2,000	(1,000)	0	1,000	0	1,000	1,000	994	6	6
6284	Other	2,500	0	0	2,500	0	2,500	2,500	2,496	4	4

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 133 - REGIONAL DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Other Operating Expenses	1,850	0	0	1,850	0	1,850	1,850	1,689	161	161
6291	National & Other Events	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6293	Refreshment & Meals	450	0	0	450	0	450	450	449	1	1
6294	Other	400	0	0	400	0	400	400	240	160	160
	Education Subventions & Training	600	(280)	0	320	0	320	320	320	0	0
6302	Training (including Scholarships)	600	(280)	0	320	0	320	320	320	0	0

MS. P. ROOPNARINE
HEAD OF BUDGET AGENCY

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 134 - LOCAL GOVERNMENT DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		1,350,347	(1,466)	0	1,348,881	0	1,348,881	1,343,299	1,312,435	36,446	30,864
Wages & Salaries		83,132	0	0	83,132	0	83,132	77,555	75,606	7,526	1,949
6111	Administrative	27,118	0	0	27,118	0	27,118	25,787	25,787	1,331	0
6112	Senior Technical	16,530	0	0	16,530	0	16,530	13,262	13,262	3,268	0
6113	Other Technical & Craft Skilled	5,579	0	0	5,579	0	5,579	4,689	4,689	890	0
6115	Semi-Skilled Operatives & Unskilled	840	0	0	840	0	840	840	840	0	0
6116	Contracted Employees	31,830	0	0	31,830	0	31,830	31,830	29,881	1,949	1,949
6117	Temporary Employees	1,235	0	0	1,235	0	1,235	1,147	1,147	88	0
Overhead Expenses		8,649	534	0	9,183	0	9,183	9,178	9,178	5	0
6131	Other Direct Labour Costs	240	309	0	549	0	549	544	544	5	0
6133	Benefits & Allowances	4,923	225	0	5,148	0	5,148	5,148	5,148	0	0
6134	National Insurance	3,486	0	0	3,486	0	3,486	3,486	3,486	0	0
Expenses Specific to the Agency		285,000	(71,980)	0	213,020	0	213,020	213,020	213,020	0	0
6211	Expenses Specific to the Agency	285,000	(71,980)	0	213,020	0	213,020	213,020	213,020	0	0
Materials, Equipment & Supplies		8,680	213	0	8,893	0	8,893	8,893	8,869	24	24
6221	Drugs & Medical Supplies	1,000	(1,000)	0	0	0	0	0	0	0	0
6222	Field Materials & Supplies	1,530	0	0	1,530	0	1,530	1,530	1,506	24	24
6223	Office Materials & Supplies	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6224	Print & Non-Print Materials	3,150	1,213	0	4,363	0	4,363	4,363	4,363	0	0
Fuel & Lubricants		1,988	0	0	1,988	0	1,988	1,988	640	1,348	1,348
6231	Fuel & Lubricants	1,988	0	0	1,988	0	1,988	1,988	640	1,348	1,348
Rental & Maintenance of Buildings		5,778	0	0	5,778	0	5,778	5,778	5,717	61	61
6242	Maintenance of Buildings	3,778	0	0	3,778	0	3,778	3,778	3,717	61	61
6243	Janitorial & Cleaning Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 134 - LOCAL GOVERNMENT DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Maintenance of Infrastructure	19,700	0	0	19,700	0	19,700	19,700	19,673	27	27
6251	Maintenance of Roads	8,000	(306)	0	7,694	0	7,694	7,694	7,694	0	0
6252	Maintenance of Bridges	4,400	0	0	4,400	0	4,400	4,400	4,396	4	4
6253	Maintenance of Drainage & Irrigation Works	4,900	0	0	4,900	0	4,900	4,900	4,883	17	17
6255	Maintenance of Other Infrastructure	2,400	306	0	2,706	0	2,706	2,706	2,700	6	6
	Transport, Travel & Postage	12,740	189	0	12,929	0	12,929	12,929	12,905	24	24
6261	Local Travel & Subsistence	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6264	Vehicle Spares & Service	740	189	0	929	0	929	929	906	23	23
6265	Other Transport, Travel & Postage	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
	Utility Charges	8,868	0	0	8,868	0	8,868	8,868	6,833	2,035	2,035
6271	Telephone & Internet Charges	2,880	0	0	2,880	0	2,880	2,880	2,500	380	380
6272	Electricity Charges	3,459	0	0	3,459	0	3,459	3,459	3,459	0	0
6273	Water Charges	2,529	0	0	2,529	0	2,529	2,529	874	1,655	1,655
	Other Goods & Services Purchased	54,508	(5,422)	0	49,086	0	49,086	49,086	24,137	24,949	24,949
6281	Security Services	40,908	(3,571)	0	37,337	0	37,337	37,337	12,512	24,825	24,825
6282	Equipment Maintenance	2,100	(189)	0	1,911	0	1,911	1,911	1,911	0	0
6283	Cleaning & Extermination Services	3,000	(2,000)	0	1,000	0	1,000	1,000	1,000	0	0
6284	Other	8,500	338	0	8,838	0	8,838	8,838	8,714	124	124
	Other Operating Expenses	558,200	0	0	558,200	0	558,200	558,200	557,753	447	447
6291	National & Other Events	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
6293	Refreshment & Meals	2,200	0	0	2,200	0	2,200	2,200	2,193	7	7
6294	Other	534,000	0	0	534,000	0	534,000	534,000	533,560	440	440
	Education Subventions & Training	4,743	0	0	4,743	0	4,743	4,743	4,743	0	0
6302	Training (including Scholarships)	4,743	0	0	4,743	0	4,743	4,743	4,743	0	0
	Rates, Taxes & Subvention to Local Authorities	132,894	75,000	0	207,894	0	207,894	207,894	207,894	0	0
6312	Subventions to Local Authorities	132,894	75,000	0	207,894	0	207,894	207,894	207,894	0	0
	Local Org., Int'l Org. & Constitutional Agencies	165,467	0	0	165,467	0	165,467	165,467	165,467	0	0
6321	Subsidies & Contributions to Local Organisation	165,467	0	0	165,467	0	165,467	165,467	165,467	0	0

MS. P. ROOPNARINE
HEAD OF BUDGET AGENCY

AGENCY 14 - MINISTRY OF PUBLIC SERVICE
PROGRAMME 141 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		168,343	3,001	0	171,344	0	171,344	154,281	151,408	19,936	2,873
Wages & Salaries		80,902	(405)	0	80,497	0	80,497	64,729	64,729	15,768	0
6111	Administrative	9,439	879	0	10,318	0	10,318	10,318	10,318	0	0
6113	Other Technical & Craft Skilled	4,882	0	0	4,882	0	4,882	4,882	4,882	0	0
6114	Clerical & Office Support	17,146	0	0	17,146	0	17,146	16,328	16,328	818	0
6115	Semi-Skilled Operatives & Unskilled	4,435	0	0	4,435	0	4,435	4,434	4,434	1	0
6116	Contracted Employees	45,000	(1,397)	0	43,603	0	43,603	28,654	28,654	14,949	0
6117	Temporary Employees	0	113	0	113	0	113	113	113	0	0
Overhead Expenses		8,724	406	0	9,130	0	9,130	9,025	9,025	105	0
6131	Other Direct Labour Costs	2,748	390	0	3,138	0	3,138	3,138	3,138	0	0
6133	Benefits & Allowances	3,236	0	0	3,236	0	3,236	3,131	3,131	105	0
6134	National Insurance	2,740	16	0	2,756	0	2,756	2,756	2,756	0	0
Materials, Equipment & Supplies		9,737	2,000	0	11,737	0	11,737	11,737	11,694	43	43
6221	Drugs & Medical Supplies	2,787	0	0	2,787	0	2,787	2,787	2,769	18	18
6223	Office Materials & Supplies	4,360	2,000	0	6,360	0	6,360	6,360	6,354	6	6
6224	Print & Non-Print Materials	2,590	0	0	2,590	0	2,590	2,590	2,571	19	19
Fuel & Lubricants		4,990	(450)	0	4,540	0	4,540	4,540	4,527	13	13
6231	Fuel & Lubricants	4,990	(450)	0	4,540	0	4,540	4,540	4,527	13	13
Rental & Maintenance of Buildings		5,905	1,000	0	6,905	0	6,905	6,905	6,869	36	36
6242	Maintenance of Buildings	3,000	1,000	0	4,000	0	4,000	4,000	3,974	26	26
6243	Janitorial & Cleaning Supplies	2,905	0	0	2,905	0	2,905	2,905	2,895	10	10
Maintenance of Infrastructure		2,200	0	0	2,200	0	2,200	2,200	2,173	27	27
6255	Maintenance of Other Infrastructure	2,200	0	0	2,200	0	2,200	2,200	2,173	27	27
Transport, Travel & Postage		5,150	0	0	5,150	0	5,150	5,150	4,582	568	568
6261	Local Travel & Subsistence	1,000	0	0	1,000	0	1,000	1,000	911	89	89
6263	Postage, Telex & Cablegrams	180	0	0	180	0	180	180	159	21	21
6264	Vehicle Spares & Service	3,970	0	0	3,970	0	3,970	3,970	3,512	458	458

**AGENCY 14 - MINISTRY OF PUBLIC SERVICE
PROGRAMME 141 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Utility Charges		13,749	0	0	13,749	0	13,749	13,749	13,696	53	53
6271	Telephone & Internet Charges	6,100	0	0	6,100	0	6,100	6,100	6,081	19	19
6272	Electricity Charges	5,849	0	0	5,849	0	5,849	5,849	5,815	34	34
6273	Water Charges	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
Other Goods & Services Purchased		20,026	(765)	0	19,261	0	19,261	18,071	16,441	2,820	1,630
6281	Security Services	11,724	(765)	0	10,959	0	10,959	9,769	8,869	2,090	900
6282	Equipment Maintenance	3,033	0	0	3,033	0	3,033	3,033	2,432	601	601
6283	Cleaning & Extermination Services	1,769	0	0	1,769	0	1,769	1,769	1,640	129	129
6284	Other	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
Other Operating Expenses		5,165	1,215	0	6,380	0	6,380	6,380	6,364	16	16
6291	National & Other Events	300	0	0	300	0	300	300	300	0	0
6293	Refreshment & Meals	1,100	536	0	1,636	0	1,636	1,636	1,634	2	2
6294	Other	3,765	679	0	4,444	0	4,444	4,444	4,430	14	14
Rates, Taxes & Subvention to Local Authorities		780	0	0	780	0	780	780	780	0	0
6311	Rates & Taxes	780	0	0	780	0	780	780	780	0	0
Local Org., Int'l Org. & Constitutional Agencies		11,015	0	0	11,015	0	11,015	11,015	10,528	487	487
6321	Subsidies & Contributions to Local Organisation	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6322	Subsidies & Contributions to Int'l Organisation	9,015	0	0	9,015	0	9,015	9,015	8,528	487	487

MS. S. GROGAN
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**AGENCY 14 - MINISTRY OF PUBLIC SERVICE
PROGRAMME 142 - HUMAN RESOURCE DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		2,837,185	(3,000)	0	2,834,185	0	2,834,185	2,763,708	2,724,818	109,367	38,890
Wages & Salaries		120,719	(217)	0	120,502	0	120,502	50,929	50,929	69,573	0
6111	Administrative	3,721	0	0	3,721	0	3,721	3,483	3,483	238	0
6112	Senior Technical	9,523	0	0	9,523	0	9,523	7,633	7,633	1,890	0
6113	Other Technical & Craft Skilled	1,742	361	0	2,103	0	2,103	2,103	2,103	0	0
6114	Clerical & Office Support	7,405	0	0	7,405	0	7,405	6,579	6,579	826	0
6115	Semi-Skilled Operatives & Unskilled	2,672	0	0	2,672	0	2,672	2,524	2,524	148	0
6116	Contracted Employees	81,812	(578)	0	81,234	0	81,234	20,026	20,026	61,208	0
6117	Temporary Employees	13,844	0	0	13,844	0	13,844	8,581	8,581	5,263	0
Overhead Expenses		5,658	217	0	5,875	0	5,875	5,611	5,611	264	0
6131	Other Direct Labour Costs	1,496	174	0	1,670	0	1,670	1,670	1,670	0	0
6133	Benefits & Allowances	2,102	43	0	2,145	0	2,145	2,126	2,126	19	0
6134	National Insurance	2,060	0	0	2,060	0	2,060	1,815	1,815	245	0
Materials, Equipment & Supplies		1,800	11,505	0	13,305	0	13,305	13,305	8,487	4,818	4,818
6223	Office Materials & Supplies	1,000	1,864	0	2,864	0	2,864	2,864	1,595	1,269	1,269
6224	Print & Non-Print Materials	800	9,641	0	10,441	0	10,441	10,441	6,892	3,549	3,549
Fuel & Lubricants		2,566	(200)	0	2,366	0	2,366	2,366	2,057	309	309
6231	Fuel & Lubricants	2,566	(200)	0	2,366	0	2,366	2,366	2,057	309	309
Rental & Maintenance of Buildings		6,577	(1,000)	0	5,577	0	5,577	4,937	3,983	1,594	954
6242	Maintenance of Buildings	4,600	(1,000)	0	3,600	0	3,600	2,960	2,955	645	5
6243	Janitorial & Cleaning Supplies	1,977	0	0	1,977	0	1,977	1,977	1,028	949	949
Maintenance of Infrastructure		1,600	100	0	1,700	0	1,700	1,700	1,596	104	104
6255	Maintenance of Other Infrastructure	1,600	100	0	1,700	0	1,700	1,700	1,596	104	104
Transport, Travel & Postage		1,950	983	0	2,933	0	2,933	2,933	1,719	1,214	1,214
6261	Local Travel & Subsistence	0	764	0	764	0	764	764	750	14	14
6263	Postage, Telex & Cablegrams	0	219	0	219	0	219	219	78	141	141
6264	Vehicle Spares & Service	1,950	0	0	1,950	0	1,950	1,950	891	1,059	1,059

**AGENCY 14 - MINISTRY OF PUBLIC SERVICE
PROGRAMME 142 - HUMAN RESOURCE DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
	Utility Charges	5,028	380	0	5,408	0	5,408	5,408	5,028	380	380
6272	Electricity Charges	3,168	0	0	3,168	0	3,168	3,168	3,168	0	0
6273	Water Charges	1,860	380	0	2,240	0	2,240	2,240	1,860	380	380
	Other Goods & Services Purchased	25,304	25,424	0	50,728	0	50,728	50,728	48,238	2,490	2,490
6281	Security Services	21,267	(2,000)	0	19,267	0	19,267	19,267	17,740	1,527	1,527
6282	Equipment Maintenance	2,243	0	0	2,243	0	2,243	2,243	2,199	44	44
6283	Cleaning & Extermination Services	1,794	0	0	1,794	0	1,794	1,794	880	914	914
6284	Other	0	27,424	0	27,424	0	27,424	27,424	27,419	5	5
	Education Subventions & Training	2,665,132	(40,192)	0	2,624,940	0	2,624,940	2,624,940	2,596,319	28,621	28,621
6302	Training (including Scholarships)	2,665,132	(40,192)	0	2,624,940	0	2,624,940	2,624,940	2,596,319	28,621	28,621
	Rates, Taxes & Subvention to Local Authorities	851	0	0	851	0	851	851	851	0	0
6311	Rates & Taxes	851	0	0	851	0	851	851	851	0	0

MS. S. GROGAN
HEAD OF BUDGET AGENCY

**AGENCY 14 - MINISTRY OF PUBLIC SERVICE
PROGRAMME 143 - HUMAN RESOURCE MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		46,707	0	0	46,707	0	46,707	45,311	45,003	1,704	308
Wages & Salaries		36,387	0	0	36,387	0	36,387	35,460	35,460	927	0
6111	Administrative	14,274	971	0	15,245	0	15,245	15,245	15,245	0	0
6112	Senior Technical	4,846	(271)	0	4,575	0	4,575	4,331	4,331	244	0
6113	Other Technical & Craft Skilled	2,217	0	0	2,217	0	2,217	2,217	2,217	0	0
6114	Clerical & Office Support	3,292	(700)	0	2,592	0	2,592	2,491	2,491	101	0
6116	Contracted Employees	11,758	0	0	11,758	0	11,758	11,176	11,176	582	0
Overhead Expenses		7,820	0	0	7,820	0	7,820	7,351	7,351	469	0
6131	Other Direct Labour Costs	3,328	0	0	3,328	0	3,328	3,135	3,135	193	0
6133	Benefits & Allowances	2,532	0	0	2,532	0	2,532	2,275	2,275	257	0
6134	National Insurance	1,960	0	0	1,960	0	1,960	1,941	1,941	19	0
Materials, Equipment & Supplies		1,000	0	0	1,000	0	1,000	1,000	982	18	18
6223	Office Materials & Supplies	500	0	0	500	0	500	500	498	2	2
6224	Print & Non-Print Materials	500	0	0	500	0	500	500	484	16	16
Transport, Travel & Postage		1,500	0	0	1,500	0	1,500	1,500	1,210	290	290
6261	Local Travel & Subsistence	1,500	0	0	1,500	0	1,500	1,500	1,210	290	290

MS. S. GROGAN
HEAD OF BUDGET AGENCY

**AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS
PROGRAMME 161 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		605,357	0	0	605,357	0	605,357	596,001	570,022	35,335	25,979
Wages & Salaries		114,001	0	0	114,001	0	114,001	106,619	106,619	7,382	0
6111	Administrative	24,794	(637)	0	24,157	0	24,157	18,817	18,817	5,340	0
6112	Senior Technical	2,914	0	0	2,914	0	2,914	2,914	2,914	0	0
6113	Other Technical & Craft Skilled	4,051	0	0	4,051	0	4,051	3,860	3,860	191	0
6114	Clerical & Office Support	14,271	0	0	14,271	0	14,271	12,420	12,420	1,851	0
6115	Semi-Skilled Operatives & Unskilled	7,335	47	0	7,382	0	7,382	7,382	7,382	0	0
6116	Contracted Employees	55,341	5,331	0	60,672	0	60,672	60,672	60,672	0	0
6117	Temporary Employees	5,295	(4,741)	0	554	0	554	554	554	0	0
Overhead Expenses		11,518	0	0	11,518	0	11,518	9,544	9,544	1,974	0
6131	Other Direct Labour Costs	1,497	0	0	1,497	0	1,497	1,403	1,403	94	0
6133	Benefits & Allowances	5,534	0	0	5,534	0	5,534	4,303	4,303	1,231	0
6134	National Insurance	4,487	0	0	4,487	0	4,487	3,838	3,838	649	0
Materials, Equipment & Supplies		11,670	0	0	11,670	0	11,670	11,670	11,027	643	643
6221	Drugs & Medical Supplies	270	0	0	270	0	270	270	269	1	1
6222	Field Materials & Supplies	700	0	0	700	0	700	700	699	1	1
6223	Office Materials & Supplies	7,700	0	0	7,700	0	7,700	7,700	7,362	338	338
6224	Print & Non-Print Materials	3,000	0	0	3,000	0	3,000	3,000	2,697	303	303
Fuel & Lubricants		31,680	0	0	31,680	0	31,680	31,680	30,932	748	748
6231	Fuel & Lubricants	31,680	0	0	31,680	0	31,680	31,680	30,932	748	748
Rental & Maintenance of Buildings		19,767	0	0	19,767	0	19,767	19,767	19,604	163	163
6242	Maintenance of Buildings	10,433	0	0	10,433	0	10,433	10,433	10,375	58	58
6243	Janitorial & Cleaning Supplies	9,334	0	0	9,334	0	9,334	9,334	9,229	105	105
Maintenance of Infrastructure		5,325	0	0	5,325	0	5,325	5,325	5,301	24	24
6255	Maintenance of Other Infrastructure	5,325	0	0	5,325	0	5,325	5,325	5,301	24	24

**AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS
PROGRAMME 161 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		176,575	41,227	0	217,802	0	217,802	217,802	198,511	19,291	19,291
6261	Local Travel & Subsistence	40,000	0	0	40,000	0	40,000	40,000	35,059	4,941	4,941
6264	Vehicle Spares & Service	30,910	0	0	30,910	0	30,910	30,910	27,749	3,161	3,161
6265	Other Transport, Travel & Postage	105,665	41,227	0	146,892	0	146,892	146,892	135,703	11,189	11,189
Utility Charges		25,112	524	0	25,636	0	25,636	25,636	24,275	1,361	1,361
6271	Telephone & Internet Charges	8,000	(1,088)	0	6,912	0	6,912	6,912	5,551	1,361	1,361
6272	Electricity Charges	12,732	1,134	0	13,866	0	13,866	13,866	13,866	0	0
6273	Water Charges	4,380	478	0	4,858	0	4,858	4,858	4,858	0	0
Other Goods & Services Purchased		66,032	8,377	0	74,409	0	74,409	74,409	72,533	1,876	1,876
6281	Security Services	42,769	1,877	0	44,646	0	44,646	44,646	44,646	0	0
6282	Equipment Maintenance	5,332	0	0	5,332	0	5,332	5,332	4,117	1,215	1,215
6283	Cleaning & Extermination Services	6,781	0	0	6,781	0	6,781	6,781	6,356	425	425
6284	Other	11,150	6,500	0	17,650	0	17,650	17,650	17,414	236	236
Other Operating Expenses		100,871	(40,818)	0	60,053	0	60,053	60,053	59,217	836	836
6291	National & Other Events	80,000	(40,818)	0	39,182	0	39,182	39,182	38,887	295	295
6293	Refreshment & Meals	5,871	0	0	5,871	0	5,871	5,871	5,644	227	227
6294	Other	15,000	0	0	15,000	0	15,000	15,000	14,686	314	314
Education Subventions & Training		40,871	(8,000)	0	32,871	0	32,871	32,871	31,834	1,037	1,037
6302	Training (including Scholarships)	40,871	(8,000)	0	32,871	0	32,871	32,871	31,834	1,037	1,037
Rates, Taxes & Subvention to Local Authorities		1,935	(1,310)	0	625	0	625	625	625	0	0
6311	Rates & Taxes	1,935	(1,310)	0	625	0	625	625	625	0	0

MS. S. HICKS
HEAD OF BUDGET AGENCY

AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS
PROGRAMME 162 - COMMUNITY DEVELOPMENT & EMPOWERMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		515,052	1	0	515,053	0	515,053	511,786	472,292	42,761	39,494
Wages & Salaries		44,602	(2,435)	0	42,167	0	42,167	39,116	39,116	3,051	0
6111	Administrative	1,212	0	0	1,212	0	1,212	1,000	1,000	212	0
6112	Senior Technical	1,758	370	0	2,128	0	2,128	2,128	2,128	0	0
6113	Other Technical & Craft Skilled	6,049	(930)	0	5,119	0	5,119	5,119	5,119	0	0
6114	Clerical & Office Support	2,861	0	0	2,861	0	2,861	2,134	2,134	727	0
6115	Semi-Skilled Operatives & Unskilled	18,155	0	0	18,155	0	18,155	17,422	17,422	733	0
6116	Contracted Employees	11,583	0	0	11,583	0	11,583	10,204	10,204	1,379	0
6117	Temporary Employees	2,984	(1,875)	0	1,109	0	1,109	1,109	1,109	0	0
Overhead Expenses		3,171	2,436	0	5,607	0	5,607	5,391	5,391	216	0
6131	Other Direct Labour Costs	420	140	0	560	0	560	535	535	25	0
6133	Benefits & Allowances	228	2,296	0	2,524	0	2,524	2,524	2,524	0	0
6134	National Insurance	2,523	0	0	2,523	0	2,523	2,332	2,332	191	0
Fuel & Lubricants		8,207	0	0	8,207	0	8,207	8,207	3,628	4,579	4,579
6231	Fuel & Lubricants	8,207	0	0	8,207	0	8,207	8,207	3,628	4,579	4,579
Transport, Travel & Postage		57,026	(5,148)	0	51,878	0	51,878	51,878	38,854	13,024	13,024
6261	Local Travel & Subsistence	11,702	0	0	11,702	0	11,702	11,702	2,339	9,363	9,363
6265	Other Transport, Travel & Postage	45,324	(5,148)	0	40,176	0	40,176	40,176	36,515	3,661	3,661
Other Goods & Services Purchased		30,000	5,148	0	35,148	0	35,148	35,148	34,936	212	212
6284	Other	30,000	5,148	0	35,148	0	35,148	35,148	34,936	212	212
Other Operating Expenses		82,902	0	0	82,902	0	82,902	82,902	75,765	7,137	7,137
6291	National & Other Events	36,000	0	0	36,000	0	36,000	36,000	29,770	6,230	6,230
6292	Dietary	44,178	0	0	44,178	0	44,178	44,178	43,603	575	575
6294	Other	2,724	0	0	2,724	0	2,724	2,724	2,392	332	332
Education Subventions & Training		215,842	0	0	215,842	0	215,842	215,842	210,138	5,704	5,704
6301	Education Subventions & Grants	125,180	0	0	125,180	0	125,180	125,180	125,180	0	0
6302	Training (including Scholarships)	90,662	0	0	90,662	0	90,662	90,662	84,958	5,704	5,704
Local Org., Int'l Org. & Constitutional Agencies		73,302	0	0	73,302	0	73,302	73,302	64,464	8,838	8,838
6321	Subsidies & Contributions to Local Organisation	73,302	0	0	73,302	0	73,302	73,302	64,464	8,838	8,838

MS. S. HICKS
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 211 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		917,037	7,663	0	924,700	0	924,700	924,700	914,904	9,796	9,796
Wages & Salaries		517,853	(1,913)	0	515,940	0	515,940	515,940	515,675	265	265
6111	Administrative	42,322	(2,634)	0	39,688	0	39,688	39,688	39,688	0	0
6112	Senior Technical	16,564	(664)	0	15,900	0	15,900	15,900	15,900	0	0
6113	Other Technical & Craft Skilled	9,712	(1,399)	0	8,313	0	8,313	8,313	8,313	0	0
6114	Clerical & Office Support	25,390	(1,606)	0	23,784	0	23,784	23,784	23,730	54	54
6115	Semi-Skilled Operatives & Unskilled	11,362	(1,421)	0	9,941	0	9,941	9,941	9,941	0	0
6116	Contracted Employees	405,329	4,615	0	409,944	0	409,944	409,944	409,944	0	0
6117	Temporary Employees	7,174	1,196	0	8,370	0	8,370	8,370	8,159	211	211
Overhead Expenses		21,037	(174)	0	20,863	0	20,863	20,863	20,747	116	116
6131	Other Direct Labour Costs	2,581	(22)	0	2,559	0	2,559	2,559	2,482	77	77
6133	Benefits & Allowances	9,786	348	0	10,134	0	10,134	10,134	10,134	0	0
6134	National Insurance	8,670	(500)	0	8,170	0	8,170	8,170	8,131	39	39
Materials, Equipment & Supplies		15,010	2,500	0	17,510	0	17,510	17,510	17,508	2	2
6221	Drugs & Medical Supplies	410	0	0	410	0	410	410	410	0	0
6222	Field Materials & Supplies	1,100	0	0	1,100	0	1,100	1,100	1,099	1	1
6223	Office Materials & Supplies	9,000	2,000	0	11,000	0	11,000	11,000	10,999	1	1
6224	Print & Non-Print Materials	4,500	500	0	5,000	0	5,000	5,000	5,000	0	0
Fuel & Lubricants		9,700	1,195	0	10,895	0	10,895	10,895	10,895	0	0
6231	Fuel & Lubricants	9,700	1,195	0	10,895	0	10,895	10,895	10,895	0	0
Rental & Maintenance of Buildings		28,144	(3,750)	0	24,394	0	24,394	24,394	24,351	43	43
6242	Maintenance of Buildings	22,144	(5,000)	0	17,144	0	17,144	17,144	17,109	35	35
6243	Janitorial & Cleaning Supplies	6,000	1,250	0	7,250	0	7,250	7,250	7,242	8	8
Maintenance of Infrastructure		2,488	0	0	2,488	0	2,488	2,488	2,486	2	2
6255	Maintenance of Other Infrastructure	2,488	0	0	2,488	0	2,488	2,488	2,486	2	2

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 211 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		29,240	12,855	0	42,095	0	42,095	42,095	41,151	944	944
6261	Local Travel & Subsistence	10,400	3,300	0	13,700	0	13,700	13,700	13,699	1	1
6263	Postage, Telex & Cablegrams	40	0	0	40	0	40	40	36	4	4
6264	Vehicle Spares & Service	12,800	9,555	0	22,355	0	22,355	22,355	22,355	0	0
6265	Other Transport, Travel & Postage	6,000	0	0	6,000	0	6,000	6,000	5,061	939	939
Utility Charges		29,931	750	0	30,681	0	30,681	30,681	28,575	2,106	2,106
6271	Telephone & Internet Charges	9,100	1,169	0	10,269	0	10,269	10,269	10,267	2	2
6272	Electricity Charges	17,131	0	0	17,131	0	17,131	17,131	15,028	2,103	2,103
6273	Water Charges	3,700	(419)	0	3,281	0	3,281	3,281	3,280	1	1
Other Goods & Services Purchased		65,744	(1,000)	0	64,744	0	64,744	64,744	61,754	2,990	2,990
6281	Security Services	21,384	(1,000)	0	20,384	0	20,384	20,384	19,131	1,253	1,253
6282	Equipment Maintenance	9,000	480	0	9,480	0	9,480	9,480	9,480	0	0
6283	Cleaning & Extermination Services	5,360	0	0	5,360	0	5,360	5,360	4,013	1,347	1,347
6284	Other	30,000	(480)	0	29,520	0	29,520	29,520	29,130	390	390
Other Operating Expenses		51,850	(1,800)	0	50,050	0	50,050	50,050	49,129	921	921
6291	National & Other Events	8,000	0	0	8,000	0	8,000	8,000	7,129	871	871
6293	Refreshment & Meals	8,850	0	0	8,850	0	8,850	8,850	8,849	1	1
6294	Other	35,000	(1,800)	0	33,200	0	33,200	33,200	33,151	49	49
Education Subventions & Training		2,420	(1,000)	0	1,420	0	1,420	1,420	557	863	863
6302	Training (including Scholarships)	2,420	(1,000)	0	1,420	0	1,420	1,420	557	863	863
Rates, Taxes & Subvention to Local Authorities		1,763	0	0	1,763	0	1,763	1,763	1,763	0	0
6311	Rates & Taxes	1,763	0	0	1,763	0	1,763	1,763	1,763	0	0
Local Org., Int'l Org. & Constitutional Agencies		141,857	0	0	141,857	0	141,857	141,857	140,313	1,544	1,544
6322	Subsidies & Contributions to Int'l Organisation	141,857	0	0	141,857	0	141,857	141,857	140,313	1,544	1,544

MS. D. NEDD
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 212 - CROPS & LIVESTOCK SUPPORT SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		9,677,117	(9,750)	3,888,559	13,555,926	0	13,555,926	13,555,926	13,555,922	4	4
Other Operating Expenses		20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6294	Other	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
Local Org., Int'l Org. & Constitutional Agencies		9,657,117	(9,750)	3,888,559	13,535,926	0	13,535,926	13,535,926	13,535,922	4	4
6321	Subsidies & Contributions to Local Organisation	9,657,117	(9,750)	3,888,559	13,535,926	0	13,535,926	13,535,926	13,535,922	4	4

MS. D. NEDD
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 213 - FISHERIES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		229,968	(8,823)	0	221,145	0	221,145	220,640	218,642	2,503	1,998
Wages & Salaries		130,613	(8,749)	0	121,864	0	121,864	121,864	121,209	655	655
6111	Administrative	7,791	(2,230)	0	5,561	0	5,561	5,561	5,561	0	0
6112	Senior Technical	77,300	(3,693)	0	73,607	0	73,607	73,607	73,155	452	452
6113	Other Technical & Craft Skilled	6,905	0	0	6,905	0	6,905	6,905	6,905	0	0
6114	Clerical & Office Support	2,092	0	0	2,092	0	2,092	2,092	2,092	0	0
6115	Semi-Skilled Operatives & Unskilled	27,238	(311)	0	26,927	0	26,927	26,927	26,738	189	189
6116	Contracted Employees	9,287	(3,725)	0	5,562	0	5,562	5,562	5,562	0	0
6117	Temporary Employees	0	1,210	0	1,210	0	1,210	1,210	1,196	14	14
Overhead Expenses		22,944	(75)	0	22,869	0	22,869	22,364	21,819	1,050	545
6131	Other Direct Labour Costs	600	0	0	600	0	600	600	600	0	0
6133	Benefits & Allowances	12,243	(36)	0	12,207	0	12,207	11,702	11,702	505	0
6134	National Insurance	10,101	(39)	0	10,062	0	10,062	10,062	9,517	545	545
Materials, Equipment & Supplies		5,250	0	0	5,250	0	5,250	5,250	5,244	6	6
6221	Drugs & Medical Supplies	150	0	0	150	0	150	150	150	0	0
6222	Field Materials & Supplies	3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
6223	Office Materials & Supplies	900	0	0	900	0	900	900	900	0	0
6224	Print & Non-Print Materials	700	0	0	700	0	700	700	695	5	5
Fuel & Lubricants		8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
6231	Fuel & Lubricants	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
Rental & Maintenance of Buildings		2,350	400	0	2,750	0	2,750	2,750	2,750	0	0
6242	Maintenance of Buildings	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6243	Janitorial & Cleaning Supplies	850	400	0	1,250	0	1,250	1,250	1,250	0	0
Maintenance of Infrastructure		2,000	0	0	2,000	0	2,000	2,000	1,970	30	30
6255	Maintenance of Other Infrastructure	2,000	0	0	2,000	0	2,000	2,000	1,970	30	30

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 213 - FISHERIES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		8,410	1,015	0	9,425	0	9,425	9,425	9,412	13	13
6261	Local Travel & Subsistence	3,300	1,015	0	4,315	0	4,315	4,315	4,302	13	13
6263	Postage, Telex & Cablegrams	10	0	0	10	0	10	10	10	0	0
6264	Vehicle Spares & Service	5,050	0	0	5,050	0	5,050	5,050	5,050	0	0
6265	Other Transport, Travel & Postage	50	0	0	50	0	50	50	50	0	0
Utility Charges		3,989	0	0	3,989	0	3,989	3,989	3,989	0	0
6271	Telephone & Internet Charges	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6272	Electricity Charges	2,139	0	0	2,139	0	2,139	2,139	2,139	0	0
6273	Water Charges	250	0	0	250	0	250	250	250	0	0
Other Goods & Services Purchased		17,792	(1,014)	0	16,778	0	16,778	16,778	16,438	340	340
6281	Security Services	14,192	(4,708)	0	9,484	0	9,484	9,484	9,144	340	340
6282	Equipment Maintenance	950	1,000	0	1,950	0	1,950	1,950	1,950	0	0
6283	Cleaning & Extermination Services	900	0	0	900	0	900	900	900	0	0
6284	Other	1,750	2,694	0	4,444	0	4,444	4,444	4,444	0	0
Other Operating Expenses		11,450	(400)	0	11,050	0	11,050	11,050	10,648	402	402
6291	National & Other Events	2,500	0	0	2,500	0	2,500	2,500	2,499	1	1
6292	Dietary	1,200	(800)	0	400	0	400	400	0	400	400
6293	Refreshment & Meals	950	400	0	1,350	0	1,350	1,350	1,350	0	0
6294	Other	6,800	0	0	6,800	0	6,800	6,800	6,799	1	1
Education Subventions & Training		2,500	0	0	2,500	0	2,500	2,500	2,493	7	7
6302	Training (including Scholarships)	2,500	0	0	2,500	0	2,500	2,500	2,493	7	7
Local Org., Int'l Org. & Constitutional Agencies		14,170	0	0	14,170	0	14,170	14,170	14,170	0	0
6322	Subsidies & Contributions to Int'l Organisation	14,170	0	0	14,170	0	14,170	14,170	14,170	0	0

MS. D. NEDD
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 214 - HYDROMETEOROLOGICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		489,001	10,911	0	499,912	0	499,912	499,912	496,536	3,376	3,376
Wages & Salaries		127,401	3,800	0	131,201	0	131,201	131,201	130,649	552	552
6111	Administrative	11,692	2,167	0	13,859	0	13,859	13,859	13,859	0	0
6112	Senior Technical	45,511	1,470	0	46,981	0	46,981	46,981	46,981	0	0
6113	Other Technical & Craft Skilled	48,891	(5,735)	0	43,156	0	43,156	43,156	42,604	552	552
6114	Clerical & Office Support	8,489	0	0	8,489	0	8,489	8,489	8,489	0	0
6115	Semi-Skilled Operatives & Unskilled	6,134	0	0	6,134	0	6,134	6,134	6,134	0	0
6116	Contracted Employees	6,684	2,818	0	9,502	0	9,502	9,502	9,502	0	0
6117	Temporary Employees	0	3,080	0	3,080	0	3,080	3,080	3,080	0	0
Overhead Expenses		23,882	7,111	0	30,993	0	30,993	30,993	30,958	35	35
6131	Other Direct Labour Costs	6,425	3,164	0	9,589	0	9,589	9,589	9,589	0	0
6133	Benefits & Allowances	8,203	2,759	0	10,962	0	10,962	10,962	10,927	35	35
6134	National Insurance	9,254	1,188	0	10,442	0	10,442	10,442	10,442	0	0
Materials, Equipment & Supplies		29,395	(1,000)	0	28,395	0	28,395	28,395	28,395	0	0
6221	Drugs & Medical Supplies	1,895	0	0	1,895	0	1,895	1,895	1,895	0	0
6222	Field Materials & Supplies	17,000	(1,000)	0	16,000	0	16,000	16,000	16,000	0	0
6223	Office Materials & Supplies	5,500	715	0	6,215	0	6,215	6,215	6,215	0	0
6224	Print & Non-Print Materials	5,000	(715)	0	4,285	0	4,285	4,285	4,285	0	0
Fuel & Lubricants		5,500	3,505	0	9,005	0	9,005	9,005	9,005	0	0
6231	Fuel & Lubricants	5,500	3,505	0	9,005	0	9,005	9,005	9,005	0	0
Rental & Maintenance of Buildings		13,149	(816)	0	12,333	0	12,333	12,333	9,631	2,702	2,702
6242	Maintenance of Buildings	8,100	(316)	0	7,784	0	7,784	7,784	5,082	2,702	2,702
6243	Janitorial & Cleaning Supplies	5,049	(500)	0	4,549	0	4,549	4,549	4,549	0	0
Maintenance of Infrastructure		9,000	1,734	0	10,734	0	10,734	10,734	10,730	4	4
6255	Maintenance of Other Infrastructure	9,000	1,734	0	10,734	0	10,734	10,734	10,730	4	4

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 214 - HYDROMETEOROLOGICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		36,100	17,689	0	53,789	0	53,789	53,789	53,782	7	7
6261	Local Travel & Subsistence	9,000	9,100	0	18,100	0	18,100	18,100	18,100	0	0
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	100	0	0
6264	Vehicle Spares & Service	11,000	2,589	0	13,589	0	13,589	13,589	13,582	7	7
6265	Other Transport, Travel & Postage	16,000	6,000	0	22,000	0	22,000	22,000	22,000	0	0
Utility Charges		31,174	(5,861)	0	25,313	0	25,313	25,313	25,311	2	2
6271	Telephone & Internet Charges	11,500	(2,500)	0	9,000	0	9,000	9,000	8,998	2	2
6272	Electricity Charges	12,174	1,531	0	13,705	0	13,705	13,705	13,705	0	0
6273	Water Charges	7,500	(4,892)	0	2,608	0	2,608	2,608	2,608	0	0
Other Goods & Services Purchased		117,500	(4,949)	0	112,551	0	112,551	112,551	112,479	72	72
6281	Security Services	22,000	(3,734)	0	18,266	0	18,266	18,266	18,226	40	40
6282	Equipment Maintenance	53,000	(225)	0	52,775	0	52,775	52,775	52,743	32	32
6283	Cleaning & Extermination Services	5,000	(1,436)	0	3,564	0	3,564	3,564	3,564	0	0
6284	Other	37,500	446	0	37,946	0	37,946	37,946	37,946	0	0
Other Operating Expenses		7,900	0	0	7,900	0	7,900	7,900	7,898	2	2
6291	National & Other Events	6,200	0	0	6,200	0	6,200	6,200	6,200	0	0
6293	Refreshment & Meals	800	0	0	800	0	800	800	799	1	1
6294	Other	900	0	0	900	0	900	900	899	1	1
Education Subventions & Training		4,000	(1,400)	0	2,600	0	2,600	2,600	2,600	0	0
6302	Training (including Scholarships)	4,000	(1,400)	0	2,600	0	2,600	2,600	2,600	0	0
Rates, Taxes & Subvention to Local Authorities		4,000	(2,113)	0	1,887	0	1,887	1,887	1,887	0	0
6311	Rates & Taxes	4,000	(2,113)	0	1,887	0	1,887	1,887	1,887	0	0
Local Org., Int'l Org. & Constitutional Agencies		80,000	(6,789)	0	73,211	0	73,211	73,211	73,211	0	0
6322	Subsidies & Contributions to Int'l Organisation	80,000	(6,789)	0	73,211	0	73,211	73,211	73,211	0	0

MS. D. NEDD
HEAD OF BUDGET AGENCY

AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
PROGRAMME 231 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		310,173	(1,510)	0	308,663	0	308,663	308,171	293,300	15,363	14,871
Wages & Salaries		103,324	1,103	0	104,427	0	104,427	104,427	104,419	8	8
6111	Administrative	25,823	1,573	0	27,396	0	27,396	27,396	27,396	0	0
6112	Senior Technical	6,155	0	0	6,155	0	6,155	6,155	6,155	0	0
6113	Other Technical & Craft Skilled	1,874	0	0	1,874	0	1,874	1,874	1,874	0	0
6114	Clerical & Office Support	20,828	(500)	0	20,328	0	20,328	20,328	20,320	8	8
6115	Semi-Skilled Operatives & Unskilled	8,589	(1,466)	0	7,123	0	7,123	7,123	7,123	0	0
6116	Contracted Employees	40,055	0	0	40,055	0	40,055	40,055	40,055	0	0
6117	Temporary Employees	0	1,496	0	1,496	0	1,496	1,496	1,496	0	0
Overhead Expenses		14,454	(1,103)	0	13,351	0	13,351	13,351	13,351	0	0
6131	Other Direct Labour Costs	3,654	(885)	0	2,769	0	2,769	2,769	2,769	0	0
6133	Benefits & Allowances	5,754	(35)	0	5,719	0	5,719	5,719	5,719	0	0
6134	National Insurance	5,046	(183)	0	4,863	0	4,863	4,863	4,863	0	0
Materials, Equipment & Supplies		8,852	0	0	8,852	0	8,852	8,852	8,777	75	75
6221	Drugs & Medical Supplies	130	0	0	130	0	130	130	130	0	0
6222	Field Materials & Supplies	900	0	0	900	0	900	900	855	45	45
6223	Office Materials & Supplies	5,822	0	0	5,822	0	5,822	5,822	5,793	29	29
6224	Print & Non-Print Materials	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
Fuel & Lubricants		6,500	0	0	6,500	0	6,500	6,500	6,380	120	120
6231	Fuel & Lubricants	6,500	0	0	6,500	0	6,500	6,500	6,380	120	120
Rental & Maintenance of Buildings		9,024	0	0	9,024	0	9,024	9,011	8,999	25	12
6242	Maintenance of Buildings	4,000	0	0	4,000	0	4,000	3,987	3,975	25	12
6243	Janitorial & Cleaning Supplies	5,024	0	0	5,024	0	5,024	5,024	5,024	0	0
Maintenance of Infrastructure		7,000	0	0	7,000	0	7,000	6,727	6,727	273	0
6255	Maintenance of Other Infrastructure	7,000	0	0	7,000	0	7,000	6,727	6,727	273	0

AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
PROGRAMME 231 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		12,800	1,000	0	13,800	0	13,800	13,800	12,014	1,786	1,786
6261	Local Travel & Subsistence	5,000	0	0	5,000	0	5,000	5,000	3,765	1,235	1,235
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	29	71	71
6264	Vehicle Spares & Service	5,200	1,000	0	6,200	0	6,200	6,200	6,125	75	75
6265	Other Transport, Travel & Postage	2,500	0	0	2,500	0	2,500	2,500	2,095	405	405
Utility Charges		41,461	0	0	41,461	0	41,461	41,461	41,461	0	0
6271	Telephone & Internet Charges	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6272	Electricity Charges	29,161	0	0	29,161	0	29,161	29,161	29,161	0	0
6273	Water Charges	7,300	0	0	7,300	0	7,300	7,300	7,300	0	0
Other Goods & Services Purchased		64,958	0	0	64,958	0	64,958	64,958	54,705	10,253	10,253
6281	Security Services	46,075	(1,337)	0	44,738	0	44,738	44,738	34,768	9,970	9,970
6282	Equipment Maintenance	3,000	363	0	3,363	0	3,363	3,363	3,363	0	0
6283	Cleaning & Extermination Services	3,550	0	0	3,550	0	3,550	3,550	3,512	38	38
6284	Other	12,333	974	0	13,307	0	13,307	13,307	13,062	245	245
Other Operating Expenses		40,000	(2,510)	0	37,490	0	37,490	37,490	34,971	2,519	2,519
6291	National & Other Events	37,200	(2,510)	0	34,690	0	34,690	34,690	32,425	2,265	2,265
6293	Refreshment & Meals	2,500	0	0	2,500	0	2,500	2,500	2,252	248	248
6294	Other	300	0	0	300	0	300	300	294	6	6
Education Subventions & Training		1,000	0	0	1,000	0	1,000	794	770	230	24
6302	Training (including Scholarships)	1,000	0	0	1,000	0	1,000	794	770	230	24
Rates, Taxes & Subvention to Local Authorities		800	0	0	800	0	800	800	726	74	74
6311	Rates & Taxes	800	0	0	800	0	800	800	726	74	74

MS. S. ROOPCHAND-EDWARDS
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AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
PROGRAMME 232 - BUSINESS DEVELOPMENT, SUPPORT & PROMOTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		795,002	4,766	0	799,768	0	799,768	797,023	793,790	5,978	3,233
Wages & Salaries		47,383	(145)	0	47,238	0	47,238	45,255	45,255	1,983	0
6111	Administrative	7,287	510	0	7,797	0	7,797	7,797	7,797	0	0
6112	Senior Technical	2,565	179	0	2,744	0	2,744	2,744	2,744	0	0
6113	Other Technical & Craft Skilled	3,013	210	0	3,223	0	3,223	3,223	3,223	0	0
6114	Clerical & Office Support	922	64	0	986	0	986	986	986	0	0
6116	Contracted Employees	33,596	(3,248)	0	30,348	0	30,348	28,549	28,549	1,799	0
6117	Temporary Employees	0	2,140	0	2,140	0	2,140	1,956	1,956	184	0
Overhead Expenses		2,942	10	0	2,952	0	2,952	2,952	2,952	0	0
6131	Other Direct Labour Costs	360	5	0	365	0	365	365	365	0	0
6133	Benefits & Allowances	1,413	0	0	1,413	0	1,413	1,413	1,413	0	0
6134	National Insurance	1,169	5	0	1,174	0	1,174	1,174	1,174	0	0
Materials, Equipment & Supplies		2,015	(150)	0	1,865	0	1,865	1,865	1,738	127	127
6221	Drugs & Medical Supplies	15	0	0	15	0	15	15	15	0	0
6222	Field Materials & Supplies	250	50	0	300	0	300	300	272	28	28
6223	Office Materials & Supplies	1,070	0	0	1,070	0	1,070	1,070	1,063	7	7
6224	Print & Non-Print Materials	680	(200)	0	480	0	480	480	388	92	92
Fuel & Lubricants		700	(500)	0	200	0	200	200	180	20	20
6231	Fuel & Lubricants	700	(500)	0	200	0	200	200	180	20	20
Rental & Maintenance of Buildings		3,550	4,900	0	8,450	0	8,450	7,939	7,401	1,049	538
6241	Rental of Buildings	700	4,900	0	5,600	0	5,600	5,600	5,062	538	538
6242	Maintenance of Buildings	2,000	0	0	2,000	0	2,000	1,489	1,489	511	0
6243	Janitorial & Cleaning Supplies	850	0	0	850	0	850	850	850	0	0
Maintenance of Infrastructure		1,900	1,632	0	3,532	0	3,532	3,532	3,531	1	1
6255	Maintenance of Other Infrastructure	1,900	1,632	0	3,532	0	3,532	3,532	3,531	1	1

AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
PROGRAMME 232 - BUSINESS DEVELOPMENT, SUPPORT & PROMOTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Transport, Travel & Postage	7,650	(1,119)	0	6,531	0	6,531	6,531	4,510	2,021	2,021
6261	Local Travel & Subsistence	4,045	650	0	4,695	0	4,695	4,695	3,250	1,445	1,445
6264	Vehicle Spares & Service	510	(200)	0	310	0	310	310	0	310	310
6265	Other Transport, Travel & Postage	3,095	(1,569)	0	1,526	0	1,526	1,526	1,260	266	266
	Utility Charges	1,060	300	0	1,360	0	1,360	1,360	1,360	0	0
6271	Telephone & Internet Charges	1,060	300	0	1,360	0	1,360	1,360	1,360	0	0
	Other Goods & Services Purchased	22,206	240	0	22,446	0	22,446	22,446	22,115	331	331
6281	Security Services	12,977	2,387	0	15,364	0	15,364	15,364	15,364	0	0
6282	Equipment Maintenance	150	(63)	0	87	0	87	87	76	11	11
6283	Cleaning & Extermination Services	840	0	0	840	0	840	840	633	207	207
6284	Other	8,239	(2,084)	0	6,155	0	6,155	6,155	6,042	113	113
	Other Operating Expenses	815	0	0	815	0	815	815	620	195	195
6291	National & Other Events	250	0	0	250	0	250	250	129	121	121
6293	Refreshment & Meals	490	0	0	490	0	490	490	417	73	73
6294	Other	75	0	0	75	0	75	75	74	1	1
	Education Subventions & Training	3,000	(402)	0	2,598	0	2,598	2,347	2,347	251	0
6302	Training (including Scholarships)	3,000	(402)	0	2,598	0	2,598	2,347	2,347	251	0
	Rates, Taxes & Subvention to Local Authorities	152	0	0	152	0	152	152	152	0	0
6311	Rates & Taxes	152	0	0	152	0	152	152	152	0	0
	Local Org., Int'l Org. & Constitutional Agencies	701,629	0	0	701,629	0	701,629	701,629	701,629	0	0
6321	Subsidies & Contributions to Local Organisation	701,629	0	0	701,629	0	701,629	701,629	701,629	0	0

MS. S. ROOPCHAND-EDWARDS
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AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
PROGRAMME 233 - CONSUMER PROTECTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		130,190	(2,000)	0	128,190	0	128,190	127,984	126,131	2,059	1,853
Wages & Salaries		9,016	0	0	9,016	0	9,016	9,016	9,016	0	0
6111	Administrative	3,087	0	0	3,087	0	3,087	3,087	3,087	0	0
6112	Senior Technical	1,272	0	0	1,272	0	1,272	1,272	1,272	0	0
6113	Other Technical & Craft Skilled	2,088	0	0	2,088	0	2,088	2,088	2,088	0	0
6116	Contracted Employees	2,569	0	0	2,569	0	2,569	2,569	2,569	0	0
Overhead Expenses		1,302	0	0	1,302	0	1,302	1,302	1,302	0	0
6131	Other Direct Labour Costs	120	0	0	120	0	120	120	120	0	0
6133	Benefits & Allowances	640	0	0	640	0	640	640	640	0	0
6134	National Insurance	542	0	0	542	0	542	542	542	0	0
Materials, Equipment & Supplies		1,700	0	0	1,700	0	1,700	1,700	1,677	23	23
6223	Office Materials & Supplies	850	0	0	850	0	850	850	850	0	0
6224	Print & Non-Print Materials	850	0	0	850	0	850	850	827	23	23
Rental & Maintenance of Buildings		250	0	0	250	0	250	250	250	0	0
6243	Janitorial & Cleaning Supplies	250	0	0	250	0	250	250	250	0	0
Transport, Travel & Postage		1,850	0	0	1,850	0	1,850	1,850	1,210	640	640
6261	Local Travel & Subsistence	1,400	0	0	1,400	0	1,400	1,400	1,145	255	255
6265	Other Transport, Travel & Postage	450	0	0	450	0	450	450	65	385	385
Utility Charges		296	0	0	296	0	296	296	296	0	0
6271	Telephone & Internet Charges	296	0	0	296	0	296	296	296	0	0
Other Goods & Services Purchased		2,000	0	0	2,000	0	2,000	2,000	1,346	654	654
6284	Other	2,000	0	0	2,000	0	2,000	2,000	1,346	654	654
Other Operating Expenses		2,707	(1,000)	0	1,707	0	1,707	1,707	1,671	36	36
6291	National & Other Events	2,400	(1,000)	0	1,400	0	1,400	1,400	1,397	3	3
6293	Refreshment & Meals	307	0	0	307	0	307	307	274	33	33
Education Subventions & Training		2,000	(1,000)	0	1,000	0	1,000	794	794	206	0
6302	Training (including Scholarships)	2,000	(1,000)	0	1,000	0	1,000	794	794	206	0
Local Org., Int'l Org. & Constitutional Agencies		109,069	0	0	109,069	0	109,069	109,069	108,569	500	500
6321	Subsidies & Contributions to Local Organisation	109,069	0	0	109,069	0	109,069	109,069	108,569	500	500

MS. S. ROOPCHAND-EDWARDS
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AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
PROGRAMME 234 - TOURISM DEVELOPMENT & PROMOTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		588,545	(1,256)	0	587,289	0	587,289	585,898	580,107	7,182	5,791
Wages & Salaries		55,581	(105)	0	55,476	0	55,476	55,450	55,450	26	0
6111	Administrative	5,104	357	0	5,461	0	5,461	5,461	5,461	0	0
6112	Senior Technical	11,424	799	0	12,223	0	12,223	12,223	12,223	0	0
6113	Other Technical & Craft Skilled	1,115	77	0	1,192	0	1,192	1,192	1,192	0	0
6114	Clerical & Office Support	1,754	122	0	1,876	0	1,876	1,876	1,876	0	0
6115	Semi-Skilled Operatives & Unskilled	6,753	(120)	0	6,633	0	6,633	6,607	6,607	26	0
6116	Contracted Employees	29,431	(1,340)	0	28,091	0	28,091	28,091	28,091	0	0
Overhead Expenses		8,388	239	0	8,627	0	8,627	8,472	8,472	155	0
6131	Other Direct Labour Costs	4,056	0	0	4,056	0	4,056	3,905	3,905	151	0
6133	Benefits & Allowances	2,253	206	0	2,459	0	2,459	2,455	2,455	4	0
6134	National Insurance	2,079	33	0	2,112	0	2,112	2,112	2,112	0	0
Materials, Equipment & Supplies		5,663	(1,100)	0	4,563	0	4,563	4,563	4,198	365	365
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	49	1	1
6222	Field Materials & Supplies	350	0	0	350	0	350	350	345	5	5
6223	Office Materials & Supplies	2,600	(500)	0	2,100	0	2,100	2,100	2,051	49	49
6224	Print & Non-Print Materials	2,663	(600)	0	2,063	0	2,063	2,063	1,753	310	310
Fuel & Lubricants		1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6231	Fuel & Lubricants	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
Rental & Maintenance of Buildings		7,500	0	0	7,500	0	7,500	7,500	7,499	1	1
6241	Rental of Buildings	300	0	0	300	0	300	300	300	0	0
6242	Maintenance of Buildings	6,000	0	0	6,000	0	6,000	6,000	5,999	1	1
6243	Janitorial & Cleaning Supplies	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
Maintenance of Infrastructure		4,300	1,000	0	5,300	0	5,300	5,293	5,293	7	0
6255	Maintenance of Other Infrastructure	4,300	1,000	0	5,300	0	5,300	5,293	5,293	7	0

AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
PROGRAMME 234 - TOURISM DEVELOPMENT & PROMOTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		3,150	200	0	3,350	0	3,350	3,350	2,471	879	879
6261	Local Travel & Subsistence	1,800	0	0	1,800	0	1,800	1,800	1,142	658	658
6264	Vehicle Spares & Service	550	200	0	750	0	750	750	750	0	0
6265	Other Transport, Travel & Postage	800	0	0	800	0	800	800	579	221	221
Utility Charges		6,988	795	0	7,783	0	7,783	7,783	7,782	1	1
6271	Telephone & Internet Charges	1,360	0	0	1,360	0	1,360	1,360	1,360	0	0
6272	Electricity Charges	2,820	0	0	2,820	0	2,820	2,820	2,819	1	1
6273	Water Charges	2,808	795	0	3,603	0	3,603	3,603	3,603	0	0
Other Goods & Services Purchased		31,760	200	0	31,960	0	31,960	31,960	30,918	1,042	1,042
6281	Security Services	23,000	0	0	23,000	0	23,000	23,000	21,969	1,031	1,031
6282	Equipment Maintenance	1,660	200	0	1,860	0	1,860	1,860	1,860	0	0
6283	Cleaning & Extermination Services	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6284	Other	5,000	0	0	5,000	0	5,000	5,000	4,989	11	11
Other Operating Expenses		23,815	(2,485)	0	21,330	0	21,330	21,330	17,830	3,500	3,500
6291	National & Other Events	23,000	(2,485)	0	20,515	0	20,515	20,515	17,092	3,423	3,423
6293	Refreshment & Meals	815	0	0	815	0	815	815	738	77	77
Education Subventions & Training		2,500	0	0	2,500	0	2,500	1,297	1,297	1,203	0
6302	Training (including Scholarships)	2,500	0	0	2,500	0	2,500	1,297	1,297	1,203	0
Local Org., Int'l Org. & Constitutional Agencies		437,100	0	0	437,100	0	437,100	437,100	437,097	3	3
6321	Subsidies & Contributions to Local Organisation	417,000	0	0	417,000	0	417,000	417,000	417,000	0	0
6322	Subsidies & Contributions to Int'l Organisation	20,100	0	0	20,100	0	20,100	20,100	20,097	3	3

MS. S. ROOPCHAND-EDWARDS
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**AGENCY 26 - MINISTRY OF NATURAL RESOURCES
PROGRAMME 261 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		321,630	0	0	321,630	0	321,630	310,701	290,680	30,950	20,021
Wages & Salaries		166,632	(100)	0	166,532	0	166,532	157,207	151,534	14,998	5,673
6111	Administrative	6,346	1,300	0	7,646	0	7,646	7,646	7,646	0	0
6112	Senior Technical	5,339	(1,300)	0	4,039	0	4,039	2,682	2,682	1,357	0
6113	Other Technical & Craft Skilled	876	0	0	876	0	876	876	876	0	0
6114	Clerical & Office Support	10,041	1,000	0	11,041	0	11,041	11,041	11,041	0	0
6115	Semi-Skilled Operatives & Unskilled	5,880	(163)	0	5,717	0	5,717	5,320	5,320	397	0
6116	Contracted Employees	138,150	(937)	0	137,213	0	137,213	129,642	123,969	13,244	5,673
Overhead Expenses		5,152	100	0	5,252	0	5,252	5,150	5,150	102	0
6131	Other Direct Labour Costs	280	0	0	280	0	280	280	280	0	0
6133	Benefits & Allowances	2,500	100	0	2,600	0	2,600	2,554	2,554	46	0
6134	National Insurance	2,372	0	0	2,372	0	2,372	2,316	2,316	56	0
Materials, Equipment & Supplies		12,200	0	0	12,200	0	12,200	12,200	11,485	715	715
6221	Drugs & Medical Supplies	350	0	0	350	0	350	350	350	0	0
6222	Field Materials & Supplies	2,500	0	0	2,500	0	2,500	2,500	1,826	674	674
6223	Office Materials & Supplies	3,850	0	0	3,850	0	3,850	3,850	3,809	41	41
6224	Print & Non-Print Materials	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
Fuel & Lubricants		4,429	0	0	4,429	0	4,429	4,429	4,419	10	10
6231	Fuel & Lubricants	4,429	0	0	4,429	0	4,429	4,429	4,419	10	10
Rental & Maintenance of Buildings		28,800	0	0	28,800	0	28,800	28,800	28,098	702	702
6241	Rental of Buildings	24,000	0	0	24,000	0	24,000	24,000	23,386	614	614
6242	Maintenance of Buildings	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6243	Janitorial & Cleaning Supplies	1,800	0	0	1,800	0	1,800	1,800	1,712	88	88
Transport, Travel & Postage		22,594	0	0	22,594	0	22,594	22,594	22,572	22	22
6261	Local Travel & Subsistence	7,574	0	0	7,574	0	7,574	7,574	7,573	1	1
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	0	20	20
6264	Vehicle Spares & Service	7,000	0	0	7,000	0	7,000	7,000	6,999	1	1
6265	Other Transport, Travel & Postage	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0

**AGENCY 26 - MINISTRY OF NATURAL RESOURCES
PROGRAMME 261 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
	Utility Charges	9,749	0	0	9,749	0	9,749	9,749	8,266	1,483	1,483
6271	Telephone & Internet Charges	5,000	(1,500)	0	3,500	0	3,500	3,500	2,854	646	646
6272	Electricity Charges	3,249	1,500	0	4,749	0	4,749	4,749	4,749	0	0
6273	Water Charges	1,500	0	0	1,500	0	1,500	1,500	663	837	837
	Other Goods & Services Purchased	56,726	0	0	56,726	0	56,726	56,726	46,490	10,236	10,236
6281	Security Services	18,906	0	0	18,906	0	18,906	18,906	17,559	1,347	1,347
6282	Equipment Maintenance	5,000	0	0	5,000	0	5,000	5,000	4,991	9	9
6283	Cleaning & Extermination Services	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6284	Other	29,820	0	0	29,820	0	29,820	29,820	20,940	8,880	8,880
	Other Operating Expenses	8,623	0	0	8,623	0	8,623	8,623	7,538	1,085	1,085
6291	National & Other Events	2,000	0	0	2,000	0	2,000	2,000	1,869	131	131
6293	Refreshment & Meals	2,223	0	0	2,223	0	2,223	2,223	2,211	12	12
6294	Other	4,400	0	0	4,400	0	4,400	4,400	3,458	942	942
	Education Subventions & Training	3,025	0	0	3,025	0	3,025	3,023	3,023	2	0
6302	Training (including Scholarships)	3,025	0	0	3,025	0	3,025	3,023	3,023	2	0
	Rates, Taxes & Subvention to Local Authorities	1,500	0	0	1,500	0	1,500	0	0	1,500	0
6311	Rates & Taxes	1,500	0	0	1,500	0	1,500	0	0	1,500	0
	Local Org., Int'l Org. & Constitutional Agencies	2,200	0	0	2,200	0	2,200	2,200	2,105	95	95
6322	Subsidies & Contributions to Int'l Organisation	2,200	0	0	2,200	0	2,200	2,200	2,105	95	95

MR. J. McKENZIE
HEAD OF BUDGET AGENCY

**AGENCY 26 - MINISTRY OF NATURAL RESOURCES
PROGRAMME 262 - NATURAL RESOURCE MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		521,371	0	0	521,371	0	521,371	502,148	481,585	39,786	20,563
Wages & Salaries		199,366	0	0	199,366	0	199,366	180,909	169,020	30,346	11,889
6116	Contracted Employees	199,366	0	0	199,366	0	199,366	180,909	169,020	30,346	11,889
Overhead Expenses		12,284	0	0	12,284	0	12,284	12,284	11,505	779	779
6221	Drugs & Medical Supplies	600	0	0	600	0	600	600	600	0	0
6222	Field Materials & Supplies	8,469	0	0	8,469	0	8,469	8,469	8,087	382	382
6223	Office Materials & Supplies	1,638	0	0	1,638	0	1,638	1,638	1,291	347	347
6224	Print & Non-Print Materials	1,577	0	0	1,577	0	1,577	1,577	1,527	50	50
Fuel & Lubricants		5,760	0	0	5,760	0	5,760	5,760	5,458	302	302
6231	Fuel & Lubricants	5,760	0	0	5,760	0	5,760	5,760	5,458	302	302
Rental & Maintenance of Buildings		4,500	0	0	4,500	0	4,500	4,500	3,926	574	574
6242	Maintenance of Buildings	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6243	Janitorial & Cleaning Supplies	2,500	0	0	2,500	0	2,500	2,500	1,926	574	574
Transport, Travel & Postage		21,681	0	0	21,681	0	21,681	21,681	21,660	21	21
6261	Local Travel & Subsistence	3,089	0	0	3,089	0	3,089	3,089	3,089	0	0
6264	Vehicle Spares & Service	8,592	0	0	8,592	0	8,592	8,592	8,576	16	16
6265	Other Transport, Travel & Postage	10,000	0	0	10,000	0	10,000	10,000	9,995	5	5
Utility Charges		5,980	0	0	5,980	0	5,980	5,980	5,751	229	229
6271	Telephone & Internet Charges	2,542	0	0	2,542	0	2,542	2,542	2,430	112	112
6272	Electricity Charges	3,138	0	0	3,138	0	3,138	3,138	3,138	0	0
6273	Water Charges	300	0	0	300	0	300	300	183	117	117
Other Goods & Services Purchased		260,960	0	0	260,960	0	260,960	260,960	257,347	3,613	3,613
6282	Equipment Maintenance	1,260	0	0	1,260	0	1,260	1,260	1,236	24	24
6283	Cleaning & Extermination Services	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6284	Other	258,500	0	0	258,500	0	258,500	258,500	254,911	3,589	3,589
Other Operating Expenses		5,720	0	0	5,720	0	5,720	5,720	2,864	2,856	2,856
6293	Refreshment & Meals	720	0	0	720	0	720	720	719	1	1
6294	Other	5,000	0	0	5,000	0	5,000	5,000	2,145	2,855	2,855
Education Subventions & Training		5,120	0	0	5,120	0	5,120	4,354	4,054	1,066	300
6302	Training (including Scholarships)	5,120	0	0	5,120	0	5,120	4,354	4,054	1,066	300

MR. J. McKENZIE
HEAD OF BUDGET AGENCY

**AGENCY 26 - MINISTRY OF NATURAL RESOURCES
PROGRAMME 264 - PETROLEUM MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		435,361	0	0	435,361	0	435,361	394,715	297,909	137,452	96,806
Wages & Salaries		198,288	0	0	198,288	0	198,288	188,244	169,656	28,632	18,588
6116	Contracted Employees	198,288	0	0	198,288	0	198,288	188,244	169,656	28,632	18,588
Overhead Expenses		10,700	0	0	10,700	0	10,700	10,700	8,126	2,574	2,574
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	486	14	14
6222	Field Materials & Supplies	1,700	0	0	1,700	0	1,700	1,700	645	1,055	1,055
6223	Office Materials & Supplies	2,500	0	0	2,500	0	2,500	2,500	1,402	1,098	1,098
6224	Print & Non-Print Materials	6,000	0	0	6,000	0	6,000	6,000	5,593	407	407
Fuel & Lubricants		1,000	0	0	1,000	0	1,000	1,000	400	600	600
6231	Fuel & Lubricants	1,000	0	0	1,000	0	1,000	1,000	400	600	600
Rental & Maintenance of Buildings		5,302	0	0	5,302	0	5,302	5,302	4,159	1,143	1,143
6242	Maintenance of Buildings	3,102	0	0	3,102	0	3,102	3,102	3,090	12	12
6243	Janitorial & Cleaning Supplies	2,200	0	0	2,200	0	2,200	2,200	1,069	1,131	1,131
Maintenance of Infrastructure		1,898	0	0	1,898	0	1,898	1,898	1,359	539	539
6255	Maintenance of Other Infrastructure	1,898	0	0	1,898	0	1,898	1,898	1,359	539	539
Transport, Travel & Postage		2,260	0	0	2,260	0	2,260	2,260	2,228	32	32
6261	Local Travel & Subsistence	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6263	Postage, Telex & Cablegrams	30	0	0	30	0	30	30	0	30	30
6264	Vehicle Spares & Service	730	0	0	730	0	730	730	729	1	1
6265	Other Transport, Travel & Postage	500	0	0	500	0	500	500	500	0	0
Utility Charges		6,214	0	0	6,214	0	6,214	6,214	4,958	1,256	1,256
6271	Telephone & Internet Charges	2,400	0	0	2,400	0	2,400	2,400	1,169	1,231	1,231
6272	Electricity Charges	3,694	0	0	3,694	0	3,694	3,694	3,694	0	0
6273	Water Charges	120	0	0	120	0	120	120	95	25	25

**AGENCY 26 - MINISTRY OF NATURAL RESOURCES
PROGRAMME 264 - PETROLEUM MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Other Goods & Services Purchased		33,169	0	0	33,169	0	33,169	33,169	31,643	1,526	1,526
6281	Security Services	17,009	0	0	17,009	0	17,009	17,009	16,266	743	743
6282	Equipment Maintenance	2,160	0	0	2,160	0	2,160	2,160	1,617	543	543
6283	Cleaning & Extermination Services	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6284	Other	12,500	0	0	12,500	0	12,500	12,500	12,260	240	240
Other Operating Expenses		173,450	0	0	173,450	0	173,450	142,848	73,195	100,255	69,653
6291	National & Other Events	3,000	0	0	3,000	0	3,000	3,000	1,499	1,501	1,501
6293	Refreshment & Meals	450	0	0	450	0	450	450	435	15	15
6294	Other	170,000	0	0	170,000	0	170,000	139,398	71,261	98,739	68,137
Education Subventions & Training		3,080	0	0	3,080	0	3,080	3,080	2,185	895	895
6302	Training (including Scholarships)	3,080	0	0	3,080	0	3,080	3,080	2,185	895	895

MR. J. McKENZIE
HEAD OF BUDGET AGENCY

AGENCY 31 - MINISTRY OF PUBLIC WORKS
PROGRAMME 311 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		1,597,743	(1)	0	1,597,742	0	1,597,742	1,595,315	1,592,073	5,669	3,242
Wages & Salaries		82,613	(774)	0	81,839	0	81,839	79,783	79,783	2,056	0
6111	Administrative	14,300	860	0	15,160	0	15,160	15,160	15,160	0	0
6112	Senior Technical	3,500	0	0	3,500	0	3,500	3,495	3,495	5	0
6113	Other Technical & Craft Skilled	7,600	121	0	7,721	0	7,721	7,721	7,721	0	0
6114	Clerical & Office Support	24,500	(142)	0	24,358	0	24,358	24,358	24,358	0	0
6115	Semi-Skilled Operatives & Unskilled	10,800	0	0	10,800	0	10,800	9,443	9,443	1,357	0
6116	Contracted Employees	21,913	(1,613)	0	20,300	0	20,300	19,606	19,606	694	0
Overhead Expenses		12,289	773	0	13,062	0	13,062	12,691	12,546	516	145
6131	Other Direct Labour Costs	1,200	246	0	1,446	0	1,446	1,446	1,446	0	0
6133	Benefits & Allowances	5,700	527	0	6,227	0	6,227	6,181	6,181	46	0
6134	National Insurance	5,389	0	0	5,389	0	5,389	5,064	4,919	470	145
Materials, Equipment & Supplies		9,380	0	0	9,380	0	9,380	9,380	9,367	13	13
6221	Drugs & Medical Supplies	200	0	0	200	0	200	200	200	0	0
6222	Field Materials & Supplies	80	0	0	80	0	80	80	80	0	0
6223	Office Materials & Supplies	6,100	0	0	6,100	0	6,100	6,100	6,100	0	0
6224	Print & Non-Print Materials	3,000	0	0	3,000	0	3,000	3,000	2,987	13	13
Fuel & Lubricants		10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6231	Fuel & Lubricants	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
Rental & Maintenance of Buildings		210,386	0	0	210,386	0	210,386	210,386	210,386	0	0
6241	Rental of Buildings	207,307	0	0	207,307	0	207,307	207,307	207,307	0	0
6243	Janitorial & Cleaning Supplies	3,079	0	0	3,079	0	3,079	3,079	3,079	0	0
Transport, Travel & Postage		15,020	7,527	0	22,547	0	22,547	22,547	22,532	15	15
6261	Local Travel & Subsistence	5,000	4,527	0	9,527	0	9,527	9,527	9,513	14	14
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Service	7,000	0	0	7,000	0	7,000	7,000	6,999	1	1
6265	Other Transport, Travel & Postage	3,000	3,000	0	6,000	0	6,000	6,000	6,000	0	0

AGENCY 31 - MINISTRY OF PUBLIC WORKS
PROGRAMME 311 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Utility Charges		69,228	(28,527)	0	40,701	0	40,701	40,701	40,701	0	0
6271	Telephone & Internet Charges	6,205	0	0	6,205	0	6,205	6,205	6,205	0	0
6272	Electricity Charges	48,000	(28,527)	0	19,473	0	19,473	19,473	19,473	0	0
6273	Water Charges	15,023	0	0	15,023	0	15,023	15,023	15,023	0	0
Other Goods & Services Purchased		112,287	21,000	0	133,287	0	133,287	133,287	133,236	51	51
6281	Security Services	96,000	0	0	96,000	0	96,000	96,000	95,995	5	5
6282	Equipment Maintenance	5,586	0	0	5,586	0	5,586	5,586	5,586	0	0
6283	Cleaning & Extermination Services	1,701	0	0	1,701	0	1,701	1,701	1,669	32	32
6284	Other	9,000	21,000	0	30,000	0	30,000	30,000	29,986	14	14
Other Operating Expenses		8,062	0	0	8,062	0	8,062	8,062	8,057	5	5
6291	National & Other Events	1,200	0	0	1,200	0	1,200	1,200	1,198	2	2
6293	Refreshment & Meals	5,262	0	0	5,262	0	5,262	5,262	5,262	0	0
6294	Other	1,600	0	0	1,600	0	1,600	1,600	1,597	3	3
Education Subventions & Training		1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6302	Training (including Scholarships)	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
Rates, Taxes & Subvention to Local Authorities		22,243	0	0	22,243	0	22,243	22,243	22,243	0	0
6311	Rates & Taxes	22,243	0	0	22,243	0	22,243	22,243	22,243	0	0
Local Org., Int'l Org. & Constitutional Agencies		1,044,935	0	0	1,044,935	0	1,044,935	1,044,935	1,041,922	3,013	3,013
6321	Subsidies & Contributions to Local Organisation	1,007,488	0	0	1,007,488	0	1,007,488	1,007,488	1,007,488	0	0
6322	Subsidies & Contributions to Int'l Organisation	37,447	0	0	37,447	0	37,447	37,447	34,434	3,013	3,013

MR. V. PERSAUD
HEAD OF BUDGET AGENCY

**AGENCY 31 - MINISTRY OF PUBLIC WORKS
PROGRAMME 312 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		4,980,231	(1)	0	4,980,230	0	4,980,230	4,975,395	4,972,243	7,987	3,152
Wages & Salaries		1,148,031	(14,473)	0	1,133,558	0	1,133,558	1,130,193	1,130,017	3,541	176
6111	Administrative	2,547	0	0	2,547	0	2,547	2,547	2,547	0	0
6112	Senior Technical	71,200	0	0	71,200	0	71,200	70,144	70,124	1,076	20
6113	Other Technical & Craft Skilled	28,000	0	0	28,000	0	28,000	27,719	27,719	281	0
6114	Clerical & Office Support	23,400	0	0	23,400	0	23,400	22,050	22,050	1,350	0
6115	Semi-Skilled Operatives & Unskilled	56,700	(475)	0	56,225	0	56,225	55,718	55,699	526	19
6116	Contracted Employees	966,184	(13,998)	0	952,186	0	952,186	952,015	951,878	308	137
Overhead Expenses		43,925	14,472	0	58,397	0	58,397	58,382	58,382	15	0
6131	Other Direct Labour Costs	12,000	4,410	0	16,410	0	16,410	16,395	16,395	15	0
6133	Benefits & Allowances	17,325	9,858	0	27,183	0	27,183	27,183	27,183	0	0
6134	National Insurance	14,600	204	0	14,804	0	14,804	14,804	14,804	0	0
Materials, Equipment & Supplies		56,744	0	0	56,744	0	56,744	56,744	56,346	398	398
6221	Drugs & Medical Supplies	144	0	0	144	0	144	144	144	0	0
6222	Field Materials & Supplies	18,500	0	0	18,500	0	18,500	18,500	18,499	1	1
6223	Office Materials & Supplies	21,000	0	0	21,000	0	21,000	21,000	20,668	332	332
6224	Print & Non-Print Materials	17,100	0	0	17,100	0	17,100	17,100	17,035	65	65
Fuel & Lubricants		80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
6231	Fuel & Lubricants	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
Rental & Maintenance of Buildings		113,810	0	0	113,810	0	113,810	113,810	112,884	926	926
6241	Rental of Buildings	1,560	0	0	1,560	0	1,560	1,560	1,560	0	0
6242	Maintenance of Buildings	100,000	0	0	100,000	0	100,000	100,000	99,077	923	923
6243	Janitorial & Cleaning Supplies	12,250	0	0	12,250	0	12,250	12,250	12,247	3	3

**AGENCY 31 - MINISTRY OF PUBLIC WORKS
PROGRAMME 312 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Maintenance of Infrastructure		2,950,000	0	0	2,950,000	0	2,950,000	2,950,000	2,948,937	1,063	1,063
6251	Maintenance of Roads	1,900,000	0	0	1,900,000	0	1,900,000	1,900,000	1,900,000	0	0
6252	Maintenance of Bridges	130,000	0	0	130,000	0	130,000	130,000	128,985	1,015	1,015
6254	Maintenance of Sea & River Defenses	690,000	0	0	690,000	0	690,000	690,000	690,000	0	0
6255	Maintenance of Other Infrastructure	230,000	0	0	230,000	0	230,000	230,000	229,952	48	48
Transport, Travel & Postage		103,226	20,980	0	124,206	0	124,206	124,206	123,942	264	264
6261	Local Travel & Subsistence	21,000	10,319	0	31,319	0	31,319	31,319	31,055	264	264
6263	Postage, Telex & Cablegrams	226	0	0	226	0	226	226	226	0	0
6264	Vehicle Spares & Service	82,000	10,661	0	92,661	0	92,661	92,661	92,661	0	0
Utility Charges		420,699	(33,953)	0	386,746	0	386,746	385,291	385,262	1,484	29
6271	Telephone & Internet Charges	15,257	0	0	15,257	0	15,257	15,257	15,257	0	0
6272	Electricity Charges	405,012	(33,953)	0	371,059	0	371,059	369,604	369,575	1,484	29
6273	Water Charges	430	0	0	430	0	430	430	430	0	0
Other Goods & Services Purchased		33,396	8,173	0	41,569	0	41,569	41,569	41,388	181	181
6281	Security Services	6,482	0	0	6,482	0	6,482	6,482	6,482	0	0
6282	Equipment Maintenance	14,214	2,943	0	17,157	0	17,157	17,157	17,148	9	9
6283	Cleaning & Extermination Services	6,500	0	0	6,500	0	6,500	6,500	6,328	172	172
6284	Other	6,200	5,230	0	11,430	0	11,430	11,430	11,430	0	0
Other Operating Expenses		14,400	4,800	0	19,200	0	19,200	19,200	19,085	115	115
6293	Refreshment & Meals	8,200	2,000	0	10,200	0	10,200	10,200	10,160	40	40
6294	Other	6,200	2,800	0	9,000	0	9,000	9,000	8,925	75	75
Education Subventions & Training		16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
6302	Training (including Scholarships)	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0

MR. V. PERSAUD
HEAD OF BUDGET AGENCY

**AGENCY 31 - MINISTRY OF PUBLIC WORKS
PROGRAMME 313 - TRANSPORT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		87,287	0	0	87,287	0	87,287	87,280	86,956	331	324
Wages & Salaries		3,334	0	0	3,334	0	3,334	3,327	3,327	7	0
6116	Contracted Employees	3,334	0	0	3,334	0	3,334	3,327	3,327	7	0
Materials, Equipment & Supplies		941	0	0	941	0	941	941	940	1	1
6221	Drugs & Medical Supplies	61	0	0	61	0	61	61	61	0	0
6222	Field Materials & Supplies	500	0	0	500	0	500	500	499	1	1
6223	Office Materials & Supplies	200	0	0	200	0	200	200	200	0	0
6224	Print & Non-Print Materials	180	0	0	180	0	180	180	180	0	0
Fuel & Lubricants		600	0	0	600	0	600	600	599	1	1
6231	Fuel & Lubricants	600	0	0	600	0	600	600	599	1	1
Rental & Maintenance of Buildings		178	0	0	178	0	178	178	178	0	0
6243	Janitorial & Cleaning Supplies	178	0	0	178	0	178	178	178	0	0
Maintenance of Infrastructure		70,000	0	0	70,000	0	70,000	70,000	70,000	0	0
6255	Maintenance of Other Infrastructure	70,000	0	0	70,000	0	70,000	70,000	70,000	0	0
Transport, Travel & Postage		10,310	0	0	10,310	0	10,310	10,310	10,052	258	258
6261	Local Travel & Subsistence	500	0	0	500	0	500	500	242	258	258
6263	Postage, Telex & Cablegrams	10	0	0	10	0	10	10	10	0	0
6265	Other Transport, Travel & Postage	9,800	0	0	9,800	0	9,800	9,800	9,800	0	0
Utility Charges		210	0	0	210	0	210	210	210	0	0
6271	Telephone & Internet Charges	210	0	0	210	0	210	210	210	0	0
Other Goods & Services Purchased		1,604	0	0	1,604	0	1,604	1,604	1,540	64	64
6282	Equipment Maintenance	195	0	0	195	0	195	195	195	0	0
6283	Cleaning & Extermination Services	100	0	0	100	0	100	100	98	2	2
6284	Other	1,309	0	0	1,309	0	1,309	1,309	1,247	62	62
Other Operating Expenses		110	0	0	110	0	110	110	110	0	0
6293	Refreshment & Meals	110	0	0	110	0	110	110	110	0	0

MR. V. PERSAUD
HEAD OF BUDGET AGENCY

AGENCY 38 - MINISTRY OF LABOUR
PROGRAMME 381 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		591,603	(5,183)	0	586,420	0	586,420	581,379	567,489	18,931	13,890
Wages & Salaries		46,181	2,928	0	49,109	0	49,109	48,390	48,374	735	16
6114	Clerical & Office Support	5,640	1,790	0	7,430	0	7,430	7,430	7,430	0	0
6115	Semi-Skilled Operatives & Unskilled	1,774	0	0	1,774	0	1,774	1,774	1,774	0	0
6116	Contracted Employees	37,676	1,138	0	38,814	0	38,814	38,814	38,798	16	16
6117	Temporary Employees	1,091	0	0	1,091	0	1,091	372	372	719	0
Overhead Expenses		12,314	(8,111)	0	4,203	0	4,203	1,921	1,921	2,282	0
6131	Other Direct Labour Costs	73	0	0	73	0	73	56	56	17	0
6133	Benefits & Allowances	11,618	(8,312)	0	3,306	0	3,306	1,041	1,041	2,265	0
6134	National Insurance	623	201	0	824	0	824	824	824	0	0
Materials, Equipment & Supplies		7,190	0	0	7,190	0	7,190	7,190	6,799	391	391
6221	Drugs & Medical Supplies	245	0	0	245	0	245	245	206	39	39
6222	Field Materials & Supplies	945	0	0	945	0	945	945	783	162	162
6223	Office Materials & Supplies	3,500	0	0	3,500	0	3,500	3,500	3,487	13	13
6224	Print & Non-Print Materials	2,500	0	0	2,500	0	2,500	2,500	2,323	177	177
Fuel & Lubricants		3,500	0	0	3,500	0	3,500	3,500	3,270	230	230
6231	Fuel & Lubricants	3,500	0	0	3,500	0	3,500	3,500	3,270	230	230
Rental & Maintenance of Buildings		7,910	4,988	0	12,898	0	12,898	12,898	12,070	828	828
6242	Maintenance of Buildings	5,910	4,988	0	10,898	0	10,898	10,898	10,481	417	417
6243	Janitorial & Cleaning Supplies	2,000	0	0	2,000	0	2,000	2,000	1,589	411	411
Maintenance of Infrastructure		3,900	(988)	0	2,912	0	2,912	2,372	1,839	1,073	533
6255	Maintenance of Other Infrastructure	3,900	(988)	0	2,912	0	2,912	2,372	1,839	1,073	533
Transport, Travel & Postage		10,600	3,000	0	13,600	0	13,600	13,600	12,539	1,061	1,061
6261	Local Travel & Subsistence	3,000	3,000	0	6,000	0	6,000	6,000	5,870	130	130
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	0	100	100
6264	Vehicle Spares & Service	4,000	0	0	4,000	0	4,000	4,000	3,995	5	5
6265	Other Transport, Travel & Postage	3,500	0	0	3,500	0	3,500	3,500	2,674	826	826

AGENCY 38 - MINISTRY OF LABOUR
PROGRAMME 381 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Utility Charges	9,052	0	0	9,052	0	9,052	9,052	6,632	2,420	2,420
6271	Telephone & Internet Charges	3,500	0	0	3,500	0	3,500	3,500	2,601	899	899
6272	Electricity Charges	2,752	0	0	2,752	0	2,752	2,752	2,535	217	217
6273	Water Charges	2,800	0	0	2,800	0	2,800	2,800	1,496	1,304	1,304
	Other Goods & Services Purchased	39,411	(7,000)	0	32,411	0	32,411	32,411	28,008	4,403	4,403
6281	Security Services	29,184	(7,000)	0	22,184	0	22,184	22,184	21,362	822	822
6282	Equipment Maintenance	3,142	0	0	3,142	0	3,142	3,142	1,001	2,141	2,141
6283	Cleaning & Extermination Services	2,875	0	0	2,875	0	2,875	2,875	1,615	1,260	1,260
6284	Other	4,210	0	0	4,210	0	4,210	4,210	4,030	180	180
	Other Operating Expenses	6,210	0	0	6,210	0	6,210	6,210	6,169	41	41
6291	National & Other Events	1,500	0	0	1,500	0	1,500	1,500	1,495	5	5
6293	Refreshment & Meals	1,400	0	0	1,400	0	1,400	1,400	1,371	29	29
6294	Other	3,310	0	0	3,310	0	3,310	3,310	3,303	7	7
	Education Subventions & Training	2,000	0	0	2,000	0	2,000	500	13	1,987	487
6302	Training (including Scholarships)	2,000	0	0	2,000	0	2,000	500	13	1,987	487
	Rates, Taxes & Subvention to Local Authorities	1,980	0	0	1,980	0	1,980	1,980	0	1,980	1,980
6311	Rates & Taxes	1,980	0	0	1,980	0	1,980	1,980	0	1,980	1,980
	Local Org., Int'l Org. & Constitutional Agencies	441,355	0	0	441,355	0	441,355	441,355	439,855	1,500	1,500
6321	Subsidies & Contributions to Local Organisation	441,355	0	0	441,355	0	441,355	441,355	439,855	1,500	1,500

MR. B. KUPPEN
HEAD OF BUDGET AGENCY

AGENCY 38 - MINISTRY OF LABOUR
PROGRAMME 382 - LABOUR ADMINISTRATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		227,011	5,181	0	232,192	0	232,192	222,819	183,762	48,430	39,057
Wages & Salaries		94,839	(240)	0	94,599	0	94,599	89,597	89,563	5,036	34
6111	Administrative	9,606	0	0	9,606	0	9,606	9,605	9,605	1	0
6112	Senior Technical	7,244	0	0	7,244	0	7,244	7,170	7,136	108	34
6113	Other Technical & Craft Skilled	34,977	0	0	34,977	0	34,977	34,279	34,279	698	0
6114	Clerical & Office Support	8,610	(1,061)	0	7,549	0	7,549	5,943	5,943	1,606	0
6116	Contracted Employees	16,228	821	0	17,049	0	17,049	17,049	17,049	0	0
6117	Temporary Employees	18,174	0	0	18,174	0	18,174	15,551	15,551	2,623	0
Overhead Expenses		6,366	5,421	0	11,787	0	11,787	11,522	11,522	265	0
6131	Other Direct Labour Costs	672	282	0	954	0	954	954	954	0	0
6133	Benefits & Allowances	561	5,139	0	5,700	0	5,700	5,700	5,700	0	0
6134	National Insurance	5,133	0	0	5,133	0	5,133	4,868	4,868	265	0
Materials, Equipment & Supplies		8,405	0	0	8,405	0	8,405	8,405	7,703	702	702
6221	Drugs & Medical Supplies	105	0	0	105	0	105	105	90	15	15
6222	Field Materials & Supplies	2,300	0	0	2,300	0	2,300	2,300	2,032	268	268
6223	Office Materials & Supplies	2,500	0	0	2,500	0	2,500	2,500	2,207	293	293
6224	Print & Non-Print Materials	3,500	0	0	3,500	0	3,500	3,500	3,374	126	126
Fuel & Lubricants		4,000	0	0	4,000	0	4,000	4,000	2,821	1,179	1,179
6231	Fuel & Lubricants	4,000	0	0	4,000	0	4,000	4,000	2,821	1,179	1,179
Rental & Maintenance of Buildings		16,140	310	0	16,450	0	16,450	15,011	12,404	4,046	2,607
6241	Rental of Buildings	1,440	310	0	1,750	0	1,750	1,750	1,435	315	315
6242	Maintenance of Buildings	11,700	0	0	11,700	0	11,700	10,261	10,192	1,508	69
6243	Janitorial & Cleaning Supplies	3,000	0	0	3,000	0	3,000	3,000	777	2,223	2,223
Maintenance of Infrastructure		3,900	0	0	3,900	0	3,900	3,900	3,826	74	74
6255	Maintenance of Other Infrastructure	3,900	0	0	3,900	0	3,900	3,900	3,826	74	74

AGENCY 38 - MINISTRY OF LABOUR
PROGRAMME 382 - LABOUR ADMINISTRATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		17,200	(2,266)	0	14,934	0	14,934	14,934	8,637	6,297	6,297
6261	Local Travel & Subsistence	6,000	1,000	0	7,000	0	7,000	7,000	6,977	23	23
6263	Postage, Telex & Cablegrams	200	0	0	200	0	200	200	150	50	50
6264	Vehicle Spares & Service	4,500	0	0	4,500	0	4,500	4,500	1,202	3,298	3,298
6265	Other Transport, Travel & Postage	6,500	(3,266)	0	3,234	0	3,234	3,234	308	2,926	2,926
Utility Charges		12,000	(4,000)	0	8,000	0	8,000	8,000	2,383	5,617	5,617
6271	Telephone & Internet Charges	4,500	0	0	4,500	0	4,500	4,500	360	4,140	4,140
6272	Electricity Charges	3,000	0	0	3,000	0	3,000	3,000	1,662	1,338	1,338
6273	Water Charges	4,500	(4,000)	0	500	0	500	500	361	139	139
Other Goods & Services Purchased		9,011	4,000	0	13,011	0	13,011	13,011	9,613	3,398	3,398
6282	Equipment Maintenance	2,486	0	0	2,486	0	2,486	2,486	924	1,562	1,562
6283	Cleaning & Extermination Services	525	0	0	525	0	525	525	145	380	380
6284	Other	6,000	4,000	0	10,000	0	10,000	10,000	8,544	1,456	1,456
Other Operating Expenses		12,600	0	0	12,600	0	12,600	12,600	8,159	4,441	4,441
6291	National & Other Events	3,500	0	0	3,500	0	3,500	3,500	1,399	2,101	2,101
6293	Refreshment & Meals	1,600	0	0	1,600	0	1,600	1,600	1,501	99	99
6294	Other	7,500	0	0	7,500	0	7,500	7,500	5,259	2,241	2,241
Education Subventions & Training		8,000	1,956	0	9,956	0	9,956	7,289	6,484	3,472	805
6302	Training (including Scholarships)	8,000	1,956	0	9,956	0	9,956	7,289	6,484	3,472	805
Local Org., Int'l Org. & Constitutional Agencies		34,550	0	0	34,550	0	34,550	34,550	20,647	13,903	13,903
6321	Subsidies & Contributions to Local Organisation	31,000	0	0	31,000	0	31,000	31,000	19,297	11,703	11,703
6322	Subsidies & Contributions to Int'l Organisation	3,550	0	0	3,550	0	3,550	3,550	1,350	2,200	2,200

MR. B. KUPPEN
HEAD OF BUDGET AGENCY

AGENCY 39 - MINISTRY OF HUMAN SERVICES & SOCIAL SECURITY
PROGRAMME 391 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		320,033	5,306	0	325,339	0	325,339	317,629	315,494	9,845	2,135
Wages & Salaries		165,036	(1,004)	0	164,032	0	164,032	159,894	159,438	4,594	456
6111	Administrative	20,639	0	0	20,639	0	20,639	20,369	20,093	546	276
6112	Senior Technical	6,444	620	0	7,064	0	7,064	7,064	7,064	0	0
6113	Other Technical & Craft Skilled	3,691	0	0	3,691	0	3,691	3,490	3,490	201	0
6114	Clerical & Office Support	42,885	(813)	0	42,072	0	42,072	41,844	41,783	289	61
6115	Semi-Skilled Operatives & Unskilled	15,675	0	0	15,675	0	15,675	15,379	15,377	298	2
6116	Contracted Employees	66,476	(279)	0	66,197	0	66,197	64,646	64,529	1,668	117
6117	Temporary Employees	9,226	(532)	0	8,694	0	8,694	7,102	7,102	1,592	0
	Overhead Expenses	21,546	1,005	0	22,551	0	22,551	18,979	18,979	3,572	0
6131	Other Direct Labour Costs	1,400	482	0	1,882	0	1,882	1,882	1,882	0	0
6133	Benefits & Allowances	13,073	0	0	13,073	0	13,073	9,501	9,501	3,572	0
6134	National Insurance	7,073	523	0	7,596	0	7,596	7,596	7,596	0	0
	Materials, Equipment & Supplies	11,888	4,000	0	15,888	0	15,888	15,888	15,886	2	2
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6222	Field Materials & Supplies	288	0	0	288	0	288	288	288	0	0
6223	Office Materials & Supplies	7,500	4,000	0	11,500	0	11,500	11,500	11,500	0	0
6224	Print & Non-Print Materials	4,000	0	0	4,000	0	4,000	4,000	3,998	2	2
	Fuel & Lubricants	8,500	0	0	8,500	0	8,500	8,500	8,449	51	51
6231	Fuel & Lubricants	8,500	0	0	8,500	0	8,500	8,500	8,449	51	51
	Rental & Maintenance of Buildings	13,300	0	0	13,300	0	13,300	13,300	12,987	313	313
6241	Rental of Buildings	3,762	0	0	3,762	0	3,762	3,762	3,449	313	313
6242	Maintenance of Buildings	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6243	Janitorial & Cleaning Supplies	4,538	0	0	4,538	0	4,538	4,538	4,538	0	0
	Maintenance of Infrastructure	3,762	0	0	3,762	0	3,762	3,762	3,762	0	0
6255	Maintenance of Other Infrastructure	3,762	0	0	3,762	0	3,762	3,762	3,762	0	0

AGENCY 39 - MINISTRY OF HUMAN SERVICES & SOCIAL SECURITY
PROGRAMME 391 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		11,500	1,005	0	12,505	0	12,505	12,505	12,314	191	191
6261	Local Travel & Subsistence	2,000	2,305	0	4,305	0	4,305	4,305	4,201	104	104
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	33	67	67
6264	Vehicle Spares & Service	8,000	(2,300)	0	5,700	0	5,700	5,700	5,700	0	0
6265	Other Transport, Travel & Postage	1,400	1,000	0	2,400	0	2,400	2,400	2,380	20	20
Utility Charges		26,600	(851)	0	25,749	0	25,749	25,749	25,727	22	22
6271	Telephone & Internet Charges	8,100	500	0	8,600	0	8,600	8,600	8,586	14	14
6272	Electricity Charges	15,700	(626)	0	15,074	0	15,074	15,074	15,066	8	8
6273	Water Charges	2,800	(725)	0	2,075	0	2,075	2,075	2,075	0	0
Other Goods & Services Purchased		39,421	3,151	0	42,572	0	42,572	42,572	41,926	646	646
6281	Security Services	22,144	(2,104)	0	20,040	0	20,040	20,040	19,826	214	214
6282	Equipment Maintenance	6,677	0	0	6,677	0	6,677	6,677	6,302	375	375
6283	Cleaning & Extermination Services	2,300	0	0	2,300	0	2,300	2,300	2,243	57	57
6284	Other	8,300	5,255	0	13,555	0	13,555	13,555	13,555	0	0
Other Operating Expenses		10,200	(2,000)	0	8,200	0	8,200	8,200	8,169	31	31
6291	National & Other Events	2,500	0	0	2,500	0	2,500	2,500	2,485	15	15
6293	Refreshment & Meals	3,200	0	0	3,200	0	3,200	3,200	3,198	2	2
6294	Other	4,500	(2,000)	0	2,500	0	2,500	2,500	2,486	14	14
Education Subventions & Training		300	0	0	300	0	300	300	287	13	13
6302	Training (including Scholarships)	300	0	0	300	0	300	300	287	13	13
Rates, Taxes & Subvention to Local Authorities		900	0	0	900	0	900	900	900	0	0
6311	Rates & Taxes	900	0	0	900	0	900	900	900	0	0
Local Org., Int'l Org. & Constitutional Agencies		7,080	0	0	7,080	0	7,080	7,080	6,670	410	410
6321	Subsidies & Contributions to Local Organisation	7,080	0	0	7,080	0	7,080	7,080	6,670	410	410

MS. S. HOOSEIN-OUTAR
HEAD OF BUDGET AGENCY

AGENCY 39 - MINISTRY OF HUMAN SERVICES & SOCIAL SECURITY
PROGRAMME 392 - SOCIAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		25,067,002	3,001	0	25,070,003	0	25,070,003	25,069,896	24,888,353	181,650	181,543
Wages & Salaries		471,301	(2,499)	0	468,802	0	468,802	468,695	468,542	260	153
6111	Administrative	28,705	(3,464)	0	25,241	0	25,241	25,241	25,241	0	0
6112	Senior Technical	36,978	(1,658)	0	35,320	0	35,320	35,320	35,320	0	0
6113	Other Technical & Craft Skilled	85,940	(2,084)	0	83,856	0	83,856	83,856	83,837	19	19
6114	Clerical & Office Support	32,429	(3,679)	0	28,750	0	28,750	28,643	28,578	172	65
6115	Semi-Skilled Operatives & Unskilled	140,464	5,897	0	146,361	0	146,361	146,361	146,353	8	8
6116	Contracted Employees	97,705	12,109	0	109,814	0	109,814	109,814	109,804	10	10
6117	Temporary Employees	49,080	(9,620)	0	39,460	0	39,460	39,460	39,409	51	51
Overhead Expenses		72,535	2,500	0	75,035	0	75,035	75,035	75,035	0	0
6131	Other Direct Labour Costs	1,445	1,055	0	2,500	0	2,500	2,500	2,500	0	0
6133	Benefits & Allowances	44,258	1,440	0	45,698	0	45,698	45,698	45,698	0	0
6134	National Insurance	26,832	5	0	26,837	0	26,837	26,837	26,837	0	0
Materials, Equipment & Supplies		46,000	1,768	0	47,768	0	47,768	47,768	46,121	1,647	1,647
6221	Drugs & Medical Supplies	2,000	7,884	0	9,884	0	9,884	9,884	8,716	1,168	1,168
6222	Field Materials & Supplies	15,000	(2,000)	0	13,000	0	13,000	13,000	12,995	5	5
6223	Office Materials & Supplies	15,500	1,900	0	17,400	0	17,400	17,400	16,926	474	474
6224	Print & Non-Print Materials	13,500	(6,016)	0	7,484	0	7,484	7,484	7,484	0	0
Fuel & Lubricants		16,000	(6,800)	0	9,200	0	9,200	9,200	9,200	0	0
6231	Fuel & Lubricants	16,000	(6,800)	0	9,200	0	9,200	9,200	9,200	0	0
Rental & Maintenance of Buildings		121,600	(7,433)	0	114,167	0	114,167	114,167	109,684	4,483	4,483
6241	Rental of Buildings	6,600	0	0	6,600	0	6,600	6,600	6,590	10	10
6242	Maintenance of Buildings	75,000	(5,528)	0	69,472	0	69,472	69,472	64,999	4,473	4,473
6243	Janitorial & Cleaning Supplies	40,000	(1,905)	0	38,095	0	38,095	38,095	38,095	0	0
Maintenance of Infrastructure		16,000	1,000	0	17,000	0	17,000	17,000	16,926	74	74
6255	Maintenance of Other Infrastructure	16,000	1,000	0	17,000	0	17,000	17,000	16,926	74	74

AGENCY 39 - MINISTRY OF HUMAN SERVICES & SOCIAL SECURITY
PROGRAMME 392 - SOCIAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		19,806	422	0	20,228	0	20,228	20,228	19,097	1,131	1,131
6261	Local Travel & Subsistence	8,000	4,049	0	12,049	0	12,049	12,049	10,918	1,131	1,131
6263	Postage, Telex & Cablegrams	6	0	0	6	0	6	6	6	0	0
6264	Vehicle Spares & Service	6,800	(500)	0	6,300	0	6,300	6,300	6,300	0	0
6265	Other Transport, Travel & Postage	5,000	(3,127)	0	1,873	0	1,873	1,873	1,873	0	0
Utility Charges		62,552	(55)	0	62,497	0	62,497	62,497	61,414	1,083	1,083
6271	Telephone & Internet Charges	20,000	2,400	0	22,400	0	22,400	22,400	22,400	0	0
6272	Electricity Charges	27,552	3,175	0	30,727	0	30,727	30,727	29,644	1,083	1,083
6273	Water Charges	15,000	(5,630)	0	9,370	0	9,370	9,370	9,370	0	0
Other Goods & Services Purchased		196,219	47,970	0	244,189	0	244,189	244,189	241,543	2,646	2,646
6281	Security Services	81,219	0	0	81,219	0	81,219	81,219	81,160	59	59
6282	Equipment Maintenance	7,000	2,125	0	9,125	0	9,125	9,125	9,088	37	37
6283	Cleaning & Extermination Services	8,000	(1,000)	0	7,000	0	7,000	7,000	6,076	924	924
6284	Other	100,000	46,845	0	146,845	0	146,845	146,845	145,219	1,626	1,626
Other Operating Expenses		189,500	167	0	189,667	0	189,667	189,667	189,547	120	120
6291	National & Other Events	4,500	8,100	0	12,600	0	12,600	12,600	12,574	26	26
6292	Dietary	140,000	(10,384)	0	129,616	0	129,616	129,616	129,616	0	0
6293	Refreshment & Meals	8,000	1,651	0	9,651	0	9,651	9,651	9,564	87	87
6294	Other	37,000	800	0	37,800	0	37,800	37,800	37,793	7	7
Education Subventions & Training		80,000	150,770	0	230,770	0	230,770	230,770	230,766	4	4
6302	Training (including Scholarships)	80,000	150,770	0	230,770	0	230,770	230,770	230,766	4	4
Rates, Taxes & Subvention to Local Authorities		657	0	0	657	0	657	657	657	0	0
6311	Rates & Taxes	657	0	0	657	0	657	657	657	0	0
Local Org., Int'l Org. & Constitutional Agencies		185,123	0	0	185,123	0	185,123	185,123	173,686	11,437	11,437
6321	Subsidies & Contributions to Local Organisation	182,373	0	0	182,373	0	182,373	182,373	170,936	11,437	11,437
6322	Subsidies & Contributions to Int'l Organisation	2,750	0	0	2,750	0	2,750	2,750	2,750	0	0
Pensions & Social Assistance		23,589,709	(184,809)	0	23,404,900	0	23,404,900	23,404,900	23,246,135	158,765	158,765
6343	Old Age Pensions & Social Assistance	23,589,709	(184,809)	0	23,404,900	0	23,404,900	23,404,900	23,246,135	158,765	158,765

MS. S. HOOSEIN-OUTAR
HEAD OF BUDGET AGENCY

AGENCY 39 - MINISTRY OF HUMAN SERVICES & SOCIAL SECURITY
PROGRAMME 393 - CHILD CARE & PROTECTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		830,653	(8,306)	0	822,347	0	822,347	803,157	798,264	24,083	4,893
Wages & Salaries		293,882	(2,833)	0	291,049	0	291,049	273,341	272,942	18,107	399
6111	Administrative	27,075	(1,845)	0	25,230	0	25,230	25,230	25,230	0	0
6112	Senior Technical	16,256	991	0	17,247	0	17,247	17,247	17,247	0	0
6113	Other Technical & Craft Skilled	75,912	(1,045)	0	74,867	0	74,867	74,683	74,539	328	144
6114	Clerical & Office Support	17,939	0	0	17,939	0	17,939	17,667	17,667	272	0
6115	Semi-Skilled Operatives & Unskilled	21,507	1,125	0	22,632	0	22,632	22,632	22,632	0	0
6116	Contracted Employees	95,025	(1,423)	0	93,602	0	93,602	93,602	93,602	0	0
6117	Temporary Employees	40,168	(636)	0	39,532	0	39,532	22,280	22,025	17,507	255
Overhead Expenses		35,253	2,833	0	38,086	0	38,086	36,604	36,604	1,482	0
6131	Other Direct Labour Costs	1,359	2,259	0	3,618	0	3,618	3,618	3,618	0	0
6133	Benefits & Allowances	21,061	0	0	21,061	0	21,061	19,579	19,579	1,482	0
6134	National Insurance	12,833	574	0	13,407	0	13,407	13,407	13,407	0	0
Materials, Equipment & Supplies		12,500	7,314	0	19,814	0	19,814	19,814	19,546	268	268
6221	Drugs & Medical Supplies	1,500	314	0	1,814	0	1,814	1,814	1,636	178	178
6222	Field Materials & Supplies	1,500	125	0	1,625	0	1,625	1,625	1,553	72	72
6223	Office Materials & Supplies	6,500	6,875	0	13,375	0	13,375	13,375	13,357	18	18
6224	Print & Non-Print Materials	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
Fuel & Lubricants		9,500	0	0	9,500	0	9,500	9,500	9,448	52	52
6231	Fuel & Lubricants	9,500	0	0	9,500	0	9,500	9,500	9,448	52	52
Rental & Maintenance of Buildings		43,416	8,270	0	51,686	0	51,686	51,686	48,343	3,343	3,343
6241	Rental of Buildings	5,916	0	0	5,916	0	5,916	5,916	5,670	246	246
6242	Maintenance of Buildings	21,000	3,745	0	24,745	0	24,745	24,745	21,649	3,096	3,096
6243	Janitorial & Cleaning Supplies	16,500	4,525	0	21,025	0	21,025	21,025	21,024	1	1
Maintenance of Infrastructure		9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6255	Maintenance of Other Infrastructure	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0

AGENCY 39 - MINISTRY OF HUMAN SERVICES & SOCIAL SECURITY
PROGRAMME 393 - CHILD CARE & PROTECTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		20,796	(4,805)	0	15,991	0	15,991	15,991	15,978	13	13
6261	Local Travel & Subsistence	11,500	(4,805)	0	6,695	0	6,695	6,695	6,687	8	8
6263	Postage, Telex & Cablegrams	16	0	0	16	0	16	16	11	5	5
6264	Vehicle Spares & Service	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6265	Other Transport, Travel & Postage	2,280	0	0	2,280	0	2,280	2,280	2,280	0	0
Utility Charges		25,000	3,497	0	28,497	0	28,497	28,497	28,108	389	389
6271	Telephone & Internet Charges	6,000	6,500	0	12,500	0	12,500	12,500	12,111	389	389
6272	Electricity Charges	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
6273	Water Charges	6,000	(3,003)	0	2,997	0	2,997	2,997	2,997	0	0
Other Goods & Services Purchased		79,213	(4,097)	0	75,116	0	75,116	75,116	74,988	128	128
6281	Security Services	54,000	(5,475)	0	48,525	0	48,525	48,525	48,525	0	0
6282	Equipment Maintenance	8,633	(3,171)	0	5,462	0	5,462	5,462	5,462	0	0
6283	Cleaning & Extermination Services	7,000	(2,000)	0	5,000	0	5,000	5,000	4,875	125	125
6284	Other	9,580	6,549	0	16,129	0	16,129	16,129	16,126	3	3
Other Operating Expenses		150,980	1,271	0	152,251	0	152,251	152,251	152,159	92	92
6291	National & Other Events	4,000	0	0	4,000	0	4,000	4,000	3,952	48	48
6292	Dietary	80,500	4,271	0	84,771	0	84,771	84,771	84,771	0	0
6293	Refreshment & Meals	1,480	0	0	1,480	0	1,480	1,480	1,480	0	0
6294	Other	65,000	(3,000)	0	62,000	0	62,000	62,000	61,956	44	44
Education Subventions & Training		18,845	(12,936)	0	5,909	0	5,909	5,909	5,900	9	9
6302	Training (including Scholarships)	18,845	(12,936)	0	5,909	0	5,909	5,909	5,900	9	9
Rates, Taxes & Subvention to Local Authorities		700	0	0	700	0	700	700	700	0	0
6311	Rates & Taxes	700	0	0	700	0	700	700	700	0	0
Local Org., Int'l Org. & Constitutional Agencies		76,568	0	0	76,568	0	76,568	76,568	76,368	200	200
6321	Subsidies & Contributions to Local Organisation	76,568	0	0	76,568	0	76,568	76,568	76,368	200	200
Pensions & Social Assistance		55,000	(6,820)	0	48,180	0	48,180	48,180	48,180	0	0
6343	Old Age Pensions & Social Assistance	55,000	(6,820)	0	48,180	0	48,180	48,180	48,180	0	0

MS. S. HOOSEIN-OUTAR
HEAD OF BUDGET AGENCY

AGENCY 40 - MINISTRY OF EDUCATION
PROGRAMME 401 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		1,625,869	19,793	0	1,645,662	0	1,645,662	1,637,836	1,628,806	16,856	9,030
Wages & Salaries		553,041	17,130	0	570,171	0	570,171	563,978	563,978	6,193	0
6111	Administrative	85,911	(6,713)	0	79,198	0	79,198	78,158	78,158	1,040	0
6112	Senior Technical	71,100	0	0	71,100	0	71,100	71,028	71,028	72	0
6113	Other Technical & Craft Skilled	22,600	(4,650)	0	17,950	0	17,950	17,905	17,905	45	0
6114	Clerical & Office Support	131,000	(2,500)	0	128,500	0	128,500	128,212	128,212	288	0
6115	Semi-Skilled Operatives & Unskilled	56,400	(1,450)	0	54,950	0	54,950	54,887	54,887	63	0
6116	Contracted Employees	182,120	32,443	0	214,563	0	214,563	210,368	210,368	4,195	0
6117	Temporary Employees	3,910	0	0	3,910	0	3,910	3,420	3,420	490	0
Overhead Expenses		85,640	(17,130)	0	68,510	0	68,510	66,877	66,877	1,633	0
6131	Other Direct Labour Costs	14,700	(5,480)	0	9,220	0	9,220	8,984	8,984	236	0
6133	Benefits & Allowances	40,940	(10,000)	0	30,940	0	30,940	29,571	29,571	1,369	0
6134	National Insurance	30,000	(1,650)	0	28,350	0	28,350	28,322	28,322	28	0
Materials, Equipment & Supplies		63,000	0	0	63,000	0	63,000	63,000	61,853	1,147	1,147
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	1,923	77	77
6222	Field Materials & Supplies	15,000	0	0	15,000	0	15,000	15,000	14,682	318	318
6223	Office Materials & Supplies	24,000	0	0	24,000	0	24,000	24,000	23,619	381	381
6224	Print & Non-Print Materials	22,000	0	0	22,000	0	22,000	22,000	21,629	371	371
Fuel & Lubricants		16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
6231	Fuel & Lubricants	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
Rental & Maintenance of Buildings		66,000	(2,000)	0	64,000	0	64,000	64,000	63,051	949	949
6241	Rental of Buildings	2,000	(2,000)	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
6243	Janitorial & Cleaning Supplies	24,000	0	0	24,000	0	24,000	24,000	23,051	949	949
Maintenance of Infrastructure		12,000	1,100	0	13,100	0	13,100	13,100	12,560	540	540
6255	Maintenance of Other Infrastructure	12,000	1,100	0	13,100	0	13,100	13,100	12,560	540	540

AGENCY 40 - MINISTRY OF EDUCATION
PROGRAMME 401 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		116,717	(1,100)	0	115,617	0	115,617	115,617	114,488	1,129	1,129
6261	Local Travel & Subsistence	80,000	0	0	80,000	0	80,000	80,000	79,891	109	109
6263	Postage, Telex & Cablegrams	717	0	0	717	0	717	717	582	135	135
6264	Vehicle Spares & Service	26,000	0	0	26,000	0	26,000	26,000	25,970	30	30
6265	Other Transport, Travel & Postage	10,000	(1,100)	0	8,900	0	8,900	8,900	8,045	855	855
Utility Charges		48,000	0	0	48,000	0	48,000	48,000	48,000	0	0
6271	Telephone & Internet Charges	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
6272	Electricity Charges	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6273	Water Charges	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
Other Goods & Services Purchased		215,000	15,793	0	230,793	0	230,793	230,793	229,569	1,224	1,224
6281	Security Services	57,000	15,793	0	72,793	0	72,793	72,793	72,793	0	0
6282	Equipment Maintenance	25,000	0	0	25,000	0	25,000	25,000	24,665	335	335
6283	Cleaning & Extermination Services	23,000	0	0	23,000	0	23,000	23,000	22,111	889	889
6284	Other	110,000	0	0	110,000	0	110,000	110,000	110,000	0	0
Other Operating Expenses		46,500	0	0	46,500	0	46,500	46,500	46,476	24	24
6291	National & Other Events	36,000	0	0	36,000	0	36,000	36,000	36,000	0	0
6293	Refreshment & Meals	4,300	0	0	4,300	0	4,300	4,300	4,295	5	5
6294	Other	6,200	0	0	6,200	0	6,200	6,200	6,181	19	19
Education Subventions & Training		243,067	6,000	0	249,067	0	249,067	249,067	248,342	725	725
6301	Education Subventions & Grants	222,067	0	0	222,067	0	222,067	222,067	221,999	68	68
6302	Training (including Scholarships)	21,000	6,000	0	27,000	0	27,000	27,000	26,343	657	657
Rates, Taxes & Subvention to Local Authorities		10,800	0	0	10,800	0	10,800	10,800	7,597	3,203	3,203
6311	Rates & Taxes	10,800	0	0	10,800	0	10,800	10,800	7,597	3,203	3,203
Local Org., Int'l Org. & Constitutional Agencies		150,104	0	0	150,104	0	150,104	150,104	150,015	89	89
6321	Subsidies & Contributions to Local Organisation	250	0	0	250	0	250	250	250	0	0
6322	Subsidies & Contributions to Int'l Organisation	149,854	0	0	149,854	0	149,854	149,854	149,765	89	89

MR. A. KING
HEAD OF BUDGET AGENCY

**AGENCY 40 - MINISTRY OF EDUCATION
PROGRAMME 402 - TRAINING & DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		1,421,838	73,055	100,484	1,595,377	0	1,595,377	1,484,498	1,468,199	127,178	16,299
Wages & Salaries		352,741	3,948	0	356,689	0	356,689	355,982	355,982	707	0
6111	Administrative	42,294	(1,867)	0	40,427	0	40,427	39,720	39,720	707	0
6112	Senior Technical	137,700	(2,123)	0	135,577	0	135,577	135,577	135,577	0	0
6113	Other Technical & Craft Skilled	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
6114	Clerical & Office Support	18,000	729	0	18,729	0	18,729	18,729	18,729	0	0
6115	Semi-Skilled Operatives & Unskilled	28,056	(1,403)	0	26,653	0	26,653	26,653	26,653	0	0
6116	Contracted Employees	98,191	3,921	0	102,112	0	102,112	102,112	102,112	0	0
6117	Temporary Employees	19,000	4,691	0	23,691	0	23,691	23,691	23,691	0	0
Overhead Expenses		41,650	(1,539)	0	40,111	0	40,111	40,111	40,111	0	0
6131	Other Direct Labour Costs	950	4,000	0	4,950	0	4,950	4,950	4,950	0	0
6133	Benefits & Allowances	18,700	(2,442)	0	16,258	0	16,258	16,258	16,258	0	0
6134	National Insurance	22,000	(3,097)	0	18,903	0	18,903	18,903	18,903	0	0
Materials, Equipment & Supplies		183,023	(32,811)	0	150,212	0	150,212	150,212	149,145	1,067	1,067
6221	Drugs & Medical Supplies	1,000	0	0	1,000	0	1,000	1,000	956	44	44
6222	Field Materials & Supplies	79,000	(10,756)	0	68,244	0	68,244	68,244	67,634	610	610
6223	Office Materials & Supplies	28,023	0	0	28,023	0	28,023	28,023	27,855	168	168
6224	Print & Non-Print Materials	75,000	(22,055)	0	52,945	0	52,945	52,945	52,700	245	245
Fuel & Lubricants		4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6231	Fuel & Lubricants	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
Rental & Maintenance of Buildings		55,000	6,303	0	61,303	0	61,303	61,303	60,284	1,019	1,019
6242	Maintenance of Buildings	35,000	6,303	0	41,303	0	41,303	41,303	41,233	70	70
6243	Janitorial & Cleaning Supplies	20,000	0	0	20,000	0	20,000	20,000	19,051	949	949
Maintenance of Infrastructure		12,000	0	0	12,000	0	12,000	12,000	10,807	1,193	1,193
6255	Maintenance of Other Infrastructure	12,000	0	0	12,000	0	12,000	12,000	10,807	1,193	1,193

**AGENCY 40 - MINISTRY OF EDUCATION
PROGRAMME 402 - TRAINING & DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		33,200	(4,032)	0	29,168	0	29,168	29,168	28,826	342	342
6261	Local Travel & Subsistence	16,000	(2,900)	0	13,100	0	13,100	13,100	13,003	97	97
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	40	60	60
6264	Vehicle Spares & Service	3,100	0	0	3,100	0	3,100	3,100	2,915	185	185
6265	Other Transport, Travel & Postage	14,000	(1,132)	0	12,868	0	12,868	12,868	12,868	0	0
	Utility Charges	45,120	0	0	45,120	0	45,120	45,120	45,120	0	0
6271	Telephone & Internet Charges	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6272	Electricity Charges	15,120	0	0	15,120	0	15,120	15,120	15,120	0	0
6273	Water Charges	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
	Other Goods & Services Purchased	198,100	35,901	0	234,001	0	234,001	224,313	222,215	11,786	2,098
6281	Security Services	48,000	4,158	0	52,158	0	52,158	52,158	50,544	1,614	1,614
6282	Equipment Maintenance	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6283	Cleaning & Extermination Services	12,100	0	0	12,100	0	12,100	12,100	11,844	256	256
6284	Other	108,000	31,743	0	139,743	0	139,743	130,055	129,827	9,916	228
	Other Operating Expenses	45,504	(5,361)	0	40,143	0	40,143	40,143	38,292	1,851	1,851
6291	National & Other Events	25,000	2,788	0	27,788	0	27,788	27,788	27,788	0	0
6292	Dietary	16,404	(8,149)	0	8,255	0	8,255	8,255	6,665	1,590	1,590
6293	Refreshment & Meals	2,100	0	0	2,100	0	2,100	2,100	2,037	63	63
6294	Other	2,000	0	0	2,000	0	2,000	2,000	1,802	198	198
	Education Subventions & Training	191,000	70,646	100,484	362,130	0	362,130	261,646	252,917	109,213	8,729
6301	Education Subventions & Grants	71,000	0	100,484	171,484	0	171,484	71,000	62,284	109,200	8,716
6302	Training (including Scholarships)	120,000	70,646	0	190,646	0	190,646	190,646	190,633	13	13
	Local Org., Int'l Org. & Constitutional Agencies	260,500	0	0	260,500	0	260,500	260,500	260,500	0	0
6321	Subsidies & Contributions to Local Organisation	260,500	0	0	260,500	0	260,500	260,500	260,500	0	0

MR. A. KING
HEAD OF BUDGET AGENCY

**AGENCY 40 - MINISTRY OF EDUCATION
PROGRAMME 403 - NURSERY EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		1,968,230	(29,794)	31,573	1,970,009	0	1,970,009	1,946,690	1,858,070	111,939	88,620
Wages & Salaries		520,148	0	0	520,148	0	520,148	510,487	510,487	9,661	0
6111	Administrative	219,700	3,643	0	223,343	0	223,343	223,343	223,343	0	0
6112	Senior Technical	181,248	(3,643)	0	177,605	0	177,605	177,098	177,098	507	0
6113	Other Technical & Craft Skilled	66,500	0	0	66,500	0	66,500	61,632	61,632	4,868	0
6115	Semi-Skilled Operatives & Unskilled	4,700	0	0	4,700	0	4,700	4,137	4,137	563	0
6117	Temporary Employees	48,000	0	0	48,000	0	48,000	44,277	44,277	3,723	0
Overhead Expenses		58,280	0	0	58,280	0	58,280	52,206	52,206	6,074	0
6131	Other Direct Labour Costs	780	285	0	1,065	0	1,065	1,013	1,013	52	0
6133	Benefits & Allowances	17,500	(285)	0	17,215	0	17,215	12,714	12,714	4,501	0
6134	National Insurance	40,000	0	0	40,000	0	40,000	38,479	38,479	1,521	0
Materials, Equipment & Supplies		97,000	0	0	97,000	0	97,000	97,000	90,514	6,486	6,486
6221	Drugs & Medical Supplies	5,000	0	0	5,000	0	5,000	5,000	4,596	404	404
6222	Field Materials & Supplies	16,000	0	0	16,000	0	16,000	16,000	12,148	3,852	3,852
6223	Office Materials & Supplies	6,000	0	0	6,000	0	6,000	6,000	5,881	119	119
6224	Print & Non-Print Materials	70,000	0	0	70,000	0	70,000	70,000	67,889	2,111	2,111
Fuel & Lubricants		1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6231	Fuel & Lubricants	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
Rental & Maintenance of Buildings		64,600	16,006	0	80,606	0	80,606	80,606	79,703	903	903
6241	Rental of Buildings	600	0	0	600	0	600	600	600	0	0
6242	Maintenance of Buildings	50,000	16,006	0	66,006	0	66,006	66,006	65,946	60	60
6243	Janitorial & Cleaning Supplies	14,000	0	0	14,000	0	14,000	14,000	13,157	843	843
Maintenance of Infrastructure		22,000	5,975	0	27,975	0	27,975	27,975	27,865	110	110
6255	Maintenance of Other Infrastructure	22,000	5,975	0	27,975	0	27,975	27,975	27,865	110	110

**AGENCY 40 - MINISTRY OF EDUCATION
PROGRAMME 403 - NURSERY EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		25,220	(6,000)	0	19,220	0	19,220	19,220	19,105	115	115
6261	Local Travel & Subsistence	4,000	0	0	4,000	0	4,000	4,000	3,905	95	95
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	0	20	20
6264	Vehicle Spares & Service	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6265	Other Transport, Travel & Postage	20,000	(6,000)	0	14,000	0	14,000	14,000	14,000	0	0
Utility Charges		46,000	0	0	46,000	0	46,000	46,000	46,000	0	0
6271	Telephone & Internet Charges	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6272	Electricity Charges	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6273	Water Charges	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
Other Goods & Services Purchased		165,700	40,528	0	206,228	0	206,228	198,644	198,308	7,920	336
6281	Security Services	110,000	0	0	110,000	0	110,000	110,000	110,000	0	0
6282	Equipment Maintenance	2,200	0	0	2,200	0	2,200	2,200	2,155	45	45
6283	Cleaning & Extermination Services	40,000	(21,981)	0	18,019	0	18,019	18,019	17,800	219	219
6284	Other	13,500	62,509	0	76,009	0	76,009	68,425	68,353	7,656	72
Other Operating Expenses		447,600	(124,212)	0	323,388	0	323,388	323,388	280,189	43,199	43,199
6291	National & Other Events	7,000	(2,000)	0	5,000	0	5,000	5,000	5,000	0	0
6292	Dietary	439,000	(122,212)	0	316,788	0	316,788	316,788	273,671	43,117	43,117
6293	Refreshment & Meals	700	0	0	700	0	700	700	630	70	70
6294	Other	900	0	0	900	0	900	900	888	12	12
Education Subventions & Training		520,482	37,909	31,573	589,964	0	589,964	589,964	552,493	37,471	37,471
6301	Education Subventions & Grants	500,482	43,909	31,573	575,964	0	575,964	575,964	538,891	37,073	37,073
6302	Training (including Scholarships)	20,000	(6,000)	0	14,000	0	14,000	14,000	13,602	398	398

MR. A. KING
HEAD OF BUDGET AGENCY

**AGENCY 40 - MINISTRY OF EDUCATION
PROGRAMME 404 - PRIMARY EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		4,592,352	(66,982)	175,565	4,700,935	0	4,700,935	4,700,935	4,621,343	79,592	79,592
Wages & Salaries		1,268,831	4,194	0	1,273,025	0	1,273,025	1,273,025	1,273,025	0	0
6111	Administrative	614,000	16,391	0	630,391	0	630,391	630,391	630,391	0	0
6112	Senior Technical	452,540	(5,422)	0	447,118	0	447,118	447,118	447,118	0	0
6113	Other Technical & Craft Skilled	105,091	(6,775)	0	98,316	0	98,316	98,316	98,316	0	0
6115	Semi-Skilled Operatives & Unskilled	36,200	(3,820)	0	32,380	0	32,380	32,380	32,380	0	0
6117	Temporary Employees	61,000	3,820	0	64,820	0	64,820	64,820	64,820	0	0
Overhead Expenses		142,844	(4,194)	0	138,650	0	138,650	138,650	138,650	0	0
6131	Other Direct Labour Costs	6,500	(1,927)	0	4,573	0	4,573	4,573	4,573	0	0
6133	Benefits & Allowances	35,744	(2,267)	0	33,477	0	33,477	33,477	33,477	0	0
6134	National Insurance	100,600	0	0	100,600	0	100,600	100,600	100,600	0	0
Materials, Equipment & Supplies		419,020	0	0	419,020	0	419,020	419,020	386,486	32,534	32,534
6221	Drugs & Medical Supplies	1,100	0	0	1,100	0	1,100	1,100	930	170	170
6222	Field Materials & Supplies	121,920	0	0	121,920	0	121,920	121,920	90,097	31,823	31,823
6223	Office Materials & Supplies	6,000	0	0	6,000	0	6,000	6,000	5,935	65	65
6224	Print & Non-Print Materials	290,000	0	0	290,000	0	290,000	290,000	289,524	476	476
Fuel & Lubricants		2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6231	Fuel & Lubricants	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
Rental & Maintenance of Buildings		103,600	16,950	0	120,550	0	120,550	120,550	112,939	7,611	7,611
6241	Rental of Buildings	600	0	0	600	0	600	600	600	0	0
6242	Maintenance of Buildings	70,000	16,950	0	86,950	0	86,950	86,950	86,898	52	52
6243	Janitorial & Cleaning Supplies	33,000	0	0	33,000	0	33,000	33,000	25,441	7,559	7,559
Maintenance of Infrastructure		31,000	8,000	0	39,000	0	39,000	39,000	38,963	37	37
6255	Maintenance of Other Infrastructure	31,000	8,000	0	39,000	0	39,000	39,000	38,963	37	37

**AGENCY 40 - MINISTRY OF EDUCATION
PROGRAMME 404 - PRIMARY EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		13,300	0	0	13,300	0	13,300	13,300	12,877	423	423
6261	Local Travel & Subsistence	5,000	0	0	5,000	0	5,000	5,000	4,917	83	83
6263	Postage, Telex & Cablegrams	5,000	0	0	5,000	0	5,000	5,000	5,000	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	1,500	0	0	1,500	0	1,500	1,500	1,160	340	340
Utility Charges		61,000	0	0	61,000	0	61,000	61,000	60,790	210	210
6271	Telephone & Internet Charges	26,000	0	0	26,000	0	26,000	26,000	25,790	210	210
6272	Electricity Charges	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6273	Water Charges	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
Other Goods & Services Purchased		451,000	(24,950)	0	426,050	0	426,050	426,050	422,741	3,309	3,309
6281	Security Services	124,000	0	0	124,000	0	124,000	124,000	123,801	199	199
6282	Equipment Maintenance	5,000	0	0	5,000	0	5,000	5,000	4,949	51	51
6283	Cleaning & Extermination Services	72,000	(24,950)	0	47,050	0	47,050	47,050	44,193	2,857	2,857
6284	Other	250,000	0	0	250,000	0	250,000	250,000	249,798	202	202
Other Operating Expenses		402,125	(66,982)	0	335,143	0	335,143	335,143	320,124	15,019	15,019
6291	National & Other Events	15,000	(5,047)	0	9,953	0	9,953	9,953	9,879	74	74
6292	Dietary	380,000	(61,935)	0	318,065	0	318,065	318,065	303,183	14,882	14,882
6293	Refreshment & Meals	600	0	0	600	0	600	600	545	55	55
6294	Other	6,525	0	0	6,525	0	6,525	6,525	6,517	8	8
Education Subventions & Training		1,697,632	0	175,565	1,873,197	0	1,873,197	1,873,197	1,852,748	20,449	20,449
6301	Education Subventions & Grants	1,593,632	0	175,565	1,769,197	0	1,769,197	1,769,197	1,748,900	20,297	20,297
6302	Training (including Scholarships)	104,000	0	0	104,000	0	104,000	104,000	103,848	152	152

MR. A. KING
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**AGENCY 40 - MINISTRY OF EDUCATION
PROGRAMME 405 - SECONDARY EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		5,346,719	24,213	77,980	5,448,912	0	5,448,912	5,434,642	5,364,405	84,507	70,237
Wages & Salaries		2,188,816	(12,819)	0	2,175,997	0	2,175,997	2,162,496	2,162,496	13,501	0
6111	Administrative	964,000	11,533	0	975,533	0	975,533	975,533	975,533	0	0
6112	Senior Technical	873,600	0	0	873,600	0	873,600	873,600	873,600	0	0
6113	Other Technical & Craft Skilled	183,900	(12,819)	0	171,081	0	171,081	158,194	158,194	12,887	0
6114	Clerical & Office Support	33,600	(2,402)	0	31,198	0	31,198	31,198	31,198	0	0
6115	Semi-Skilled Operatives & Unskilled	45,200	(2,962)	0	42,238	0	42,238	42,238	42,238	0	0
6116	Contracted Employees	3,516	(440)	0	3,076	0	3,076	2,462	2,462	614	0
6117	Temporary Employees	85,000	(5,729)	0	79,271	0	79,271	79,271	79,271	0	0
Overhead Expenses		238,900	10,409	0	249,309	0	249,309	248,540	248,540	769	0
6131	Other Direct Labour Costs	14,200	1,024	0	15,224	0	15,224	15,224	15,224	0	0
6133	Benefits & Allowances	50,000	9,385	0	59,385	0	59,385	59,385	59,385	0	0
6134	National Insurance	174,700	0	0	174,700	0	174,700	173,931	173,931	769	0
Materials, Equipment & Supplies		454,600	0	0	454,600	0	454,600	454,600	421,362	33,238	33,238
6221	Drugs & Medical Supplies	30,000	0	0	30,000	0	30,000	30,000	17,186	12,814	12,814
6222	Field Materials & Supplies	75,495	0	0	75,495	0	75,495	75,495	55,976	19,519	19,519
6223	Office Materials & Supplies	20,855	0	0	20,855	0	20,855	20,855	20,601	254	254
6224	Print & Non-Print Materials	328,250	0	0	328,250	0	328,250	328,250	327,599	651	651
Fuel & Lubricants		5,478	0	0	5,478	0	5,478	5,478	5,478	0	0
6231	Fuel & Lubricants	5,478	0	0	5,478	0	5,478	5,478	5,478	0	0
Rental & Maintenance of Buildings		170,810	45,580	0	216,390	0	216,390	216,390	204,058	12,332	12,332
6241	Rental of Buildings	10,810	0	0	10,810	0	10,810	10,810	9,768	1,042	1,042
6242	Maintenance of Buildings	110,000	45,580	0	155,580	0	155,580	155,580	155,580	0	0
6243	Janitorial & Cleaning Supplies	50,000	0	0	50,000	0	50,000	50,000	38,710	11,290	11,290
Maintenance of Infrastructure		58,000	6,757	0	64,757	0	64,757	64,757	64,757	0	0
6255	Maintenance of Other Infrastructure	58,000	6,757	0	64,757	0	64,757	64,757	64,757	0	0

**AGENCY 40 - MINISTRY OF EDUCATION
PROGRAMME 405 - SECONDARY EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		36,300	0	0	36,300	0	36,300	36,300	34,753	1,547	1,547
6261	Local Travel & Subsistence	25,000	0	0	25,000	0	25,000	25,000	23,470	1,530	1,530
6263	Postage, Telex & Cablegrams	9,900	0	0	9,900	0	9,900	9,900	9,900	0	0
6264	Vehicle Spares & Service	1,400	0	0	1,400	0	1,400	1,400	1,383	17	17
Utility Charges		72,000	0	0	72,000	0	72,000	72,000	72,000	0	0
6271	Telephone & Internet Charges	37,000	0	0	37,000	0	37,000	37,000	37,000	0	0
6272	Electricity Charges	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6273	Water Charges	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
Other Goods & Services Purchased		399,697	(52,337)	0	347,360	0	347,360	347,360	344,119	3,241	3,241
6281	Security Services	170,397	0	0	170,397	0	170,397	170,397	170,397	0	0
6282	Equipment Maintenance	9,300	0	0	9,300	0	9,300	9,300	9,163	137	137
6283	Cleaning & Extermination Services	138,000	(52,337)	0	85,663	0	85,663	85,663	82,559	3,104	3,104
6284	Other	82,000	0	0	82,000	0	82,000	82,000	82,000	0	0
Other Operating Expenses		25,100	0	0	25,100	0	25,100	25,100	21,574	3,526	3,526
6291	National & Other Events	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6292	Dietary	3,500	0	0	3,500	0	3,500	3,500	0	3,500	3,500
6293	Refreshment & Meals	1,000	0	0	1,000	0	1,000	1,000	980	20	20
6294	Other	600	0	0	600	0	600	600	594	6	6
Education Subventions & Training		1,697,018	26,623	77,980	1,801,621	0	1,801,621	1,801,621	1,785,268	16,353	16,353
6301	Education Subventions & Grants	1,687,018	26,623	77,980	1,791,621	0	1,791,621	1,791,621	1,775,284	16,337	16,337
6302	Training (including Scholarships)	10,000	0	0	10,000	0	10,000	10,000	9,984	16	16

MR. A. KING
HEAD OF BUDGET AGENCY

**AGENCY 40 - MINISTRY OF EDUCATION
PROGRAMME 406 - POST-SECONDARY/TERTIARY EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		4,834,268	(20,287)	0	4,813,981	0	4,813,981	4,813,844	4,795,336	18,645	18,508
Wages & Salaries		430,147	6,324	0	436,471	0	436,471	436,334	436,334	137	0
6111	Administrative	18,481	8,209	0	26,690	0	26,690	26,553	26,553	137	0
6112	Senior Technical	185,840	9,298	0	195,138	0	195,138	195,138	195,138	0	0
6113	Other Technical & Craft Skilled	42,100	(2,519)	0	39,581	0	39,581	39,581	39,581	0	0
6114	Clerical & Office Support	57,722	0	0	57,722	0	57,722	57,722	57,722	0	0
6115	Semi-Skilled Operatives & Unskilled	30,374	(222)	0	30,152	0	30,152	30,152	30,152	0	0
6116	Contracted Employees	50,200	(17,680)	0	32,520	0	32,520	32,520	32,520	0	0
6117	Temporary Employees	45,430	9,238	0	54,668	0	54,668	54,668	54,668	0	0
Overhead Expenses		54,500	(6,323)	0	48,177	0	48,177	48,177	48,177	0	0
6131	Other Direct Labour Costs	5,000	(1,159)	0	3,841	0	3,841	3,841	3,841	0	0
6133	Benefits & Allowances	19,500	(4,478)	0	15,022	0	15,022	15,022	15,022	0	0
6134	National Insurance	30,000	(686)	0	29,314	0	29,314	29,314	29,314	0	0
Materials, Equipment & Supplies		116,000	357	0	116,357	0	116,357	116,357	115,933	424	424
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	1,955	45	45
6222	Field Materials & Supplies	79,000	0	0	79,000	0	79,000	79,000	78,626	374	374
6223	Office Materials & Supplies	20,000	0	0	20,000	0	20,000	20,000	19,995	5	5
6224	Print & Non-Print Materials	15,000	357	0	15,357	0	15,357	15,357	15,357	0	0
Fuel & Lubricants		12,000	0	0	12,000	0	12,000	12,000	11,750	250	250
6231	Fuel & Lubricants	12,000	0	0	12,000	0	12,000	12,000	11,750	250	250
Rental & Maintenance of Buildings		96,000	(5,700)	0	90,300	0	90,300	90,300	89,796	504	504
6242	Maintenance of Buildings	72,000	(5,700)	0	66,300	0	66,300	66,300	66,162	138	138
6243	Janitorial & Cleaning Supplies	24,000	0	0	24,000	0	24,000	24,000	23,634	366	366
Maintenance of Infrastructure		30,000	5,700	0	35,700	0	35,700	35,700	34,228	1,472	1,472
6255	Maintenance of Other Infrastructure	30,000	5,700	0	35,700	0	35,700	35,700	34,228	1,472	1,472

AGENCY 40 - MINISTRY OF EDUCATION
PROGRAMME 406 - POST-SECONDARY/TERTIARY EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Transport, Travel & Postage	14,500	1,261	0	15,761	0	15,761	15,761	14,006	1,755	1,755
6261	Local Travel & Subsistence	10,000	2,176	0	12,176	0	12,176	12,176	10,490	1,686	1,686
6263	Postage, Telex & Cablegrams	1,000	(915)	0	85	0	85	85	77	8	8
6264	Vehicle Spares & Service	3,500	0	0	3,500	0	3,500	3,500	3,439	61	61
	Utility Charges	59,767	0	0	59,767	0	59,767	59,767	59,767	0	0
6271	Telephone & Internet Charges	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
6272	Electricity Charges	21,027	0	0	21,027	0	21,027	21,027	21,027	0	0
6273	Water Charges	30,240	0	0	30,240	0	30,240	30,240	30,240	0	0
	Other Goods & Services Purchased	160,230	(11,933)	0	148,297	0	148,297	148,297	147,646	651	651
6281	Security Services	78,758	0	0	78,758	0	78,758	78,758	78,758	0	0
6282	Equipment Maintenance	12,000	651	0	12,651	0	12,651	12,651	12,543	108	108
6283	Cleaning & Extermination Services	50,472	(13,043)	0	37,429	0	37,429	37,429	36,959	470	470
6284	Other	19,000	459	0	19,459	0	19,459	19,459	19,386	73	73
	Other Operating Expenses	39,150	2,900	0	42,050	0	42,050	42,050	40,907	1,143	1,143
6291	National & Other Events	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6292	Dietary	18,150	2,900	0	21,050	0	21,050	21,050	19,977	1,073	1,073
6293	Refreshment & Meals	1,500	0	0	1,500	0	1,500	1,500	1,430	70	70
6294	Other	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
	Education Subventions & Training	3,819,734	(11,697)	0	3,808,037	0	3,808,037	3,808,037	3,795,728	12,309	12,309
6301	Education Subventions & Grants	3,788,859	(7,500)	0	3,781,359	0	3,781,359	3,781,359	3,769,551	11,808	11,808
6302	Training (including Scholarships)	30,875	(4,197)	0	26,678	0	26,678	26,678	26,177	501	501
	Rates, Taxes & Subvention to Local Authorities	2,240	(1,176)	0	1,064	0	1,064	1,064	1,064	0	0
6311	Rates & Taxes	2,240	(1,176)	0	1,064	0	1,064	1,064	1,064	0	0

MR. A. KING
HEAD OF BUDGET AGENCY

AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT
PROGRAMME 441- POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		293,944	(1)	0	293,943	0	293,943	291,399	289,709	4,234	1,690
Wages & Salaries		122,348	(288)	0	122,060	0	122,060	119,578	119,578	2,482	0
6111	Administrative	15,991	(547)	0	15,444	0	15,444	14,777	14,777	667	0
6112	Senior Technical	3,196	0	0	3,196	0	3,196	3,196	3,196	0	0
6113	Other Technical & Craft Skilled	7,121	125	0	7,246	0	7,246	7,246	7,246	0	0
6114	Clerical & Office Support	25,329	372	0	25,701	0	25,701	25,701	25,701	0	0
6115	Semi-Skilled Operatives & Unskilled	6,989	49	0	7,038	0	7,038	7,038	7,038	0	0
6116	Contracted Employees	56,261	(287)	0	55,974	0	55,974	55,974	55,974	0	0
6117	Temporary Employees	7,461	0	0	7,461	0	7,461	5,646	5,646	1,815	0
	Overhead Expenses	13,379	287	0	13,666	0	13,666	13,604	13,604	62	0
6131	Other Direct Labour Costs	2,735	0	0	2,735	0	2,735	2,720	2,720	15	0
6133	Benefits & Allowances	5,764	287	0	6,051	0	6,051	6,037	6,037	14	0
6134	National Insurance	4,880	0	0	4,880	0	4,880	4,847	4,847	33	0
	Materials, Equipment & Supplies	9,300	0	0	9,300	0	9,300	9,300	9,300	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	1,000	0	0	1,000	0	1,000	1,000	1,000	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	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
	Fuel & Lubricants	7,000	0	0	7,000	0	7,000	7,000	5,979	1,021	1,021
6231	Fuel & Lubricants	7,000	0	0	7,000	0	7,000	7,000	5,979	1,021	1,021
	Rental & Maintenance of Buildings	18,300	0	0	18,300	0	18,300	18,300	18,105	195	195
6242	Maintenance of Buildings	14,500	0	0	14,500	0	14,500	14,500	14,305	195	195
6243	Janitorial & Cleaning Supplies	3,800	0	0	3,800	0	3,800	3,800	3,800	0	0
	Maintenance of Infrastructure	3,500	0	0	3,500	0	3,500	3,500	3,494	6	6
6255	Maintenance of Other Infrastructure	3,500	0	0	3,500	0	3,500	3,500	3,494	6	6

AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT
PROGRAMME 441- POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		13,805	3,600	0	17,405	0	17,405	17,405	17,405	0	0
6261	Local Travel & Subsistence	7,500	1,000	0	8,500	0	8,500	8,500	8,500	0	0
6263	Postage, Telex & Cablegrams	5	0	0	5	0	5	5	5	0	0
6264	Vehicle Spares & Service	6,000	2,600	0	8,600	0	8,600	8,600	8,600	0	0
6265	Other Transport, Travel & Postage	300	0	0	300	0	300	300	300	0	0
Utility Charges		17,282	0	0	17,282	0	17,282	17,282	17,282	0	0
6271	Telephone & Internet Charges	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6272	Electricity Charges	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6273	Water Charges	3,782	0	0	3,782	0	3,782	3,782	3,782	0	0
Other Goods & Services Purchased		46,721	0	0	46,721	0	46,721	46,721	46,325	396	396
6281	Security Services	23,069	0	0	23,069	0	23,069	23,069	22,756	313	313
6282	Equipment Maintenance	6,152	0	0	6,152	0	6,152	6,152	6,069	83	83
6283	Cleaning & Extermination Services	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6284	Other	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
Other Operating Expenses		33,773	0	0	33,773	0	33,773	33,773	33,773	0	0
6291	National & Other Events	26,173	0	0	26,173	0	26,173	26,173	26,173	0	0
6293	Refreshment & Meals	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6294	Other	4,400	0	0	4,400	0	4,400	4,400	4,400	0	0
Education Subventions & Training		1,663	0	0	1,663	0	1,663	1,663	1,591	72	72
6302	Training (including Scholarships)	1,663	0	0	1,663	0	1,663	1,663	1,591	72	72
Rates, Taxes & Subvention to Local Authorities		6,873	(3,600)	0	3,273	0	3,273	3,273	3,273	0	0
6311	Rates & Taxes	6,873	(3,600)	0	3,273	0	3,273	3,273	3,273	0	0

MS. M. TUCKER
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AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT
PROGRAMME 442 - CULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		996,397	1	0	996,398	0	996,398	992,182	989,205	7,193	2,977
Wages & Salaries		170,289	(1,450)	0	168,839	0	168,839	164,753	164,753	4,086	0
6111	Administrative	21,265	1,756	0	23,021	0	23,021	23,020	23,020	1	0
6112	Senior Technical	9,456	0	0	9,456	0	9,456	9,456	9,456	0	0
6113	Other Technical & Craft Skilled	16,753	0	0	16,753	0	16,753	16,149	16,149	604	0
6114	Clerical & Office Support	12,997	163	0	13,160	0	13,160	13,160	13,160	0	0
6115	Semi-Skilled Operatives & Unskilled	27,011	0	0	27,011	0	27,011	25,581	25,581	1,430	0
6116	Contracted Employees	77,931	(3,369)	0	74,562	0	74,562	73,243	73,243	1,319	0
6117	Temporary Employees	4,876	0	0	4,876	0	4,876	4,144	4,144	732	0
Overhead Expenses		13,650	1,451	0	15,101	0	15,101	14,971	14,971	130	0
6131	Other Direct Labour Costs	188	0	0	188	0	188	173	173	15	0
6133	Benefits & Allowances	6,458	1,451	0	7,909	0	7,909	7,839	7,839	70	0
6134	National Insurance	7,004	0	0	7,004	0	7,004	6,959	6,959	45	0
Materials, Equipment & Supplies		14,400	0	0	14,400	0	14,400	14,400	14,395	5	5
6221	Drugs & Medical Supplies	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6222	Field Materials & Supplies	3,000	0	0	3,000	0	3,000	3,000	2,995	5	5
6223	Office Materials & Supplies	5,800	0	0	5,800	0	5,800	5,800	5,800	0	0
6224	Print & Non-Print Materials	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
Fuel & Lubricants		1,600	0	0	1,600	0	1,600	1,600	969	631	631
6231	Fuel & Lubricants	1,600	0	0	1,600	0	1,600	1,600	969	631	631
Rental & Maintenance of Buildings		57,485	0	0	57,485	0	57,485	57,485	57,345	140	140
6242	Maintenance of Buildings	47,985	0	0	47,985	0	47,985	47,985	47,846	139	139
6243	Janitorial & Cleaning Supplies	9,500	0	0	9,500	0	9,500	9,500	9,499	1	1
Maintenance of Infrastructure		22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
6255	Maintenance of Other Infrastructure	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0

AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT
PROGRAMME 442 - CULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		8,012	0	0	8,012	0	8,012	8,012	7,704	308	308
6261	Local Travel & Subsistence	5,500	0	0	5,500	0	5,500	5,500	5,192	308	308
6263	Postage, Telex & Cablegrams	12	0	0	12	0	12	12	12	0	0
6264	Vehicle Spares & Service	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6265	Other Transport, Travel & Postage	500	0	0	500	0	500	500	500	0	0
Utility Charges		20,812	0	0	20,812	0	20,812	20,812	19,975	837	837
6271	Telephone & Internet Charges	8,531	0	0	8,531	0	8,531	8,531	7,694	837	837
6272	Electricity Charges	9,781	0	0	9,781	0	9,781	9,781	9,781	0	0
6273	Water Charges	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
Other Goods & Services Purchased		153,451	0	0	153,451	0	153,451	153,451	153,447	4	4
6281	Security Services	78,600	0	0	78,600	0	78,600	78,600	78,600	0	0
6282	Equipment Maintenance	6,800	0	0	6,800	0	6,800	6,800	6,796	4	4
6283	Cleaning & Extermination Services	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6284	Other	60,551	0	0	60,551	0	60,551	60,551	60,551	0	0
Other Operating Expenses		159,386	0	0	159,386	0	159,386	159,386	159,381	5	5
6291	National & Other Events	140,000	0	0	140,000	0	140,000	140,000	140,000	0	0
6293	Refreshment & Meals	500	0	0	500	0	500	500	496	4	4
6294	Other	18,886	0	0	18,886	0	18,886	18,886	18,885	1	1
Education Subventions & Training		49,289	0	0	49,289	0	49,289	49,289	49,289	0	0
6302	Training (including Scholarships)	49,289	0	0	49,289	0	49,289	49,289	49,289	0	0
Rates, Taxes & Subvention to Local Authorities		6,902	0	0	6,902	0	6,902	6,902	6,902	0	0
6311	Rates & Taxes	6,902	0	0	6,902	0	6,902	6,902	6,902	0	0
Local Org., Int'l Org. & Constitutional Agencies		319,121	0	0	319,121	0	319,121	319,121	318,074	1,047	1,047
6321	Subsidies & Contributions to Local Organisation	308,260	0	0	308,260	0	308,260	308,260	307,992	268	268
6322	Subsidies & Contributions to Int'l Organisation	10,861	0	0	10,861	0	10,861	10,861	10,082	779	779

MS. M. TUCKER
HEAD OF BUDGET AGENCY

AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT
PROGRAMME 443 - YOUTH
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		819,929	0	0	819,929	0	819,929	787,290	777,679	42,250	9,611
Wages & Salaries		226,103	0	0	226,103	0	226,103	194,566	194,566	31,537	0
6111	Administrative	25,749	0	0	25,749	0	25,749	24,734	24,734	1,015	0
6112	Senior Technical	8,808	116	0	8,924	0	8,924	8,924	8,924	0	0
6113	Other Technical & Craft Skilled	14,902	0	0	14,902	0	14,902	14,472	14,472	430	0
6114	Clerical & Office Support	6,952	0	0	6,952	0	6,952	6,292	6,292	660	0
6115	Semi-Skilled Operatives & Unskilled	15,541	1,081	0	16,622	0	16,622	16,622	16,622	0	0
6116	Contracted Employees	146,353	(1,197)	0	145,156	0	145,156	118,444	118,444	26,712	0
6117	Temporary Employees	7,798	0	0	7,798	0	7,798	5,078	5,078	2,720	0
Overhead Expenses		15,544	0	0	15,544	0	15,544	14,442	14,442	1,102	0
6131	Other Direct Labour Costs	1,797	0	0	1,797	0	1,797	1,598	1,598	199	0
6133	Benefits & Allowances	7,587	0	0	7,587	0	7,587	6,761	6,761	826	0
6134	National Insurance	6,160	0	0	6,160	0	6,160	6,083	6,083	77	0
Materials, Equipment & Supplies		30,753	0	0	30,753	0	30,753	30,753	30,658	95	95
6221	Drugs & Medical Supplies	1,000	0	0	1,000	0	1,000	1,000	990	10	10
6222	Field Materials & Supplies	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6223	Office Materials & Supplies	10,000	0	0	10,000	0	10,000	10,000	9,936	64	64
6224	Print & Non-Print Materials	7,753	0	0	7,753	0	7,753	7,753	7,732	21	21
Fuel & Lubricants		4,500	0	0	4,500	0	4,500	4,500	3,386	1,114	1,114
6231	Fuel & Lubricants	4,500	0	0	4,500	0	4,500	4,500	3,386	1,114	1,114
Rental & Maintenance of Buildings		21,072	0	0	21,072	0	21,072	21,072	20,880	192	192
6242	Maintenance of Buildings	16,572	0	0	16,572	0	16,572	16,572	16,380	192	192
6243	Janitorial & Cleaning Supplies	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
Maintenance of Infrastructure		18,879	3,500	0	22,379	0	22,379	22,379	22,126	253	253
6251	Maintenance of Roads	5,000	0	0	5,000	0	5,000	5,000	4,929	71	71
6253	Maintenance of Drainage & Irrigation Works	5,500	0	0	5,500	0	5,500	5,500	5,357	143	143
6255	Maintenance of Other Infrastructure	8,379	3,500	0	11,879	0	11,879	11,879	11,840	39	39

AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT
PROGRAMME 443 - YOUTH
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		15,200	0	0	15,200	0	15,200	15,200	13,174	2,026	2,026
6261	Local Travel & Subsistence	8,500	0	0	8,500	0	8,500	8,500	7,508	992	992
6263	Postage, Telex & Cablegrams	200	0	0	200	0	200	200	200	0	0
6264	Vehicle Spares & Service	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6265	Other Transport, Travel & Postage	2,000	0	0	2,000	0	2,000	2,000	966	1,034	1,034
Utility Charges		42,829	0	0	42,829	0	42,829	42,829	42,829	0	0
6271	Telephone & Internet Charges	4,200	0	0	4,200	0	4,200	4,200	4,200	0	0
6272	Electricity Charges	33,553	0	0	33,553	0	33,553	33,553	33,553	0	0
6273	Water Charges	5,076	0	0	5,076	0	5,076	5,076	5,076	0	0
Other Goods & Services Purchased		73,892	500	0	74,392	0	74,392	74,392	74,000	392	392
6281	Security Services	52,892	0	0	52,892	0	52,892	52,892	52,638	254	254
6282	Equipment Maintenance	6,000	0	0	6,000	0	6,000	6,000	5,937	63	63
6283	Cleaning & Extermination Services	6,500	500	0	7,000	0	7,000	7,000	6,925	75	75
6284	Other	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
Other Operating Expenses		180,405	(24,000)	0	156,405	0	156,405	156,405	155,520	885	885
6291	National & Other Events	39,000	16,000	0	55,000	0	55,000	55,000	54,995	5	5
6292	Dietary	71,709	(40,000)	0	31,709	0	31,709	31,709	30,835	874	874
6293	Refreshment & Meals	750	0	0	750	0	750	750	745	5	5
6294	Other	68,946	0	0	68,946	0	68,946	68,946	68,945	1	1
Education Subventions & Training		180,972	20,000	0	200,972	0	200,972	200,972	199,778	1,194	1,194
6302	Training (including Scholarships)	180,972	20,000	0	200,972	0	200,972	200,972	199,778	1,194	1,194
Rates, Taxes & Subvention to Local Authorities		1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6311	Rates & Taxes	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
Local Org., Int'l Org. & Constitutional Agencies		8,280	0	0	8,280	0	8,280	8,280	4,820	3,460	3,460
6321	Subsidies & Contributions to Local Organisation	2,700	0	0	2,700	0	2,700	2,700	2,240	460	460
6322	Subsidies & Contributions to Int'l Organisation	5,580	0	0	5,580	0	5,580	5,580	2,580	3,000	3,000

MS. M. TUCKER
HEAD OF BUDGET AGENCY

AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT
PROGRAMME 444 - SPORT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		617,808	0	0	617,808	0	617,808	616,062	614,380	3,428	1,682
Wages & Salaries		56,324	(7)	0	56,317	0	56,317	54,571	54,571	1,746	0
6112	Senior Technical	4,270	0	0	4,270	0	4,270	4,270	4,270	0	0
6113	Other Technical & Craft Skilled	959	0	0	959	0	959	959	959	0	0
6114	Clerical & Office Support	840	0	0	840	0	840	840	840	0	0
6115	Semi-Skilled Operatives & Unskilled	11,611	0	0	11,611	0	11,611	11,611	11,611	0	0
6116	Contracted Employees	38,644	(7)	0	38,637	0	38,637	36,891	36,891	1,746	0
Overhead Expenses		3,667	7	0	3,674	0	3,674	3,674	3,674	0	0
6131	Other Direct Labour Costs	780	0	0	780	0	780	780	780	0	0
6133	Benefits & Allowances	1,479	0	0	1,479	0	1,479	1,479	1,479	0	0
6134	National Insurance	1,408	7	0	1,415	0	1,415	1,415	1,415	0	0
Materials, Equipment & Supplies		10,200	0	0	10,200	0	10,200	10,200	10,200	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	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6223	Office Materials & Supplies	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6224	Print & Non-Print Materials	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
Fuel & Lubricants		3,800	0	0	3,800	0	3,800	3,800	3,800	0	0
6231	Fuel & Lubricants	3,800	0	0	3,800	0	3,800	3,800	3,800	0	0
Rental & Maintenance of Buildings		26,000	0	0	26,000	0	26,000	26,000	25,852	148	148
6242	Maintenance of Buildings	18,000	0	0	18,000	0	18,000	18,000	17,852	148	148
6243	Janitorial & Cleaning Supplies	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
Maintenance of Infrastructure		15,000	0	0	15,000	0	15,000	15,000	14,971	29	29
6255	Maintenance of Other Infrastructure	15,000	0	0	15,000	0	15,000	15,000	14,971	29	29
Transport, Travel & Postage		5,500	0	0	5,500	0	5,500	5,500	4,843	657	657
6261	Local Travel & Subsistence	2,000	0	0	2,000	0	2,000	2,000	1,745	255	255
6264	Vehicle Spares & Service	3,000	0	0	3,000	0	3,000	3,000	2,998	2	2
6265	Other Transport, Travel & Postage	500	0	0	500	0	500	500	100	400	400

AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT
PROGRAMME 444 - SPORT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Utility Charges	22,598	0	0	22,598	0	22,598	22,598	22,598	0	0
6271	Telephone & Internet Charges	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6272	Electricity Charges	14,798	0	0	14,798	0	14,798	14,798	14,798	0	0
6273	Water Charges	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
	Other Goods & Services Purchased	85,219	0	0	85,219	0	85,219	85,219	85,219	0	0
6281	Security Services	58,719	0	0	58,719	0	58,719	58,719	58,719	0	0
6282	Equipment Maintenance	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6283	Cleaning & Extermination Services	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6284	Other	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
	Other Operating Expenses	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
6291	National & Other Events	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6293	Refreshment & Meals	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6294	Other	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
	Rates, Taxes & Subvention to Local Authorities	55,000	0	0	55,000	0	55,000	55,000	55,000	0	0
6311	Rates & Taxes	55,000	0	0	55,000	0	55,000	55,000	55,000	0	0
	Local Org., Int'l Org. & Constitutional Agencies	321,500	0	0	321,500	0	321,500	321,500	320,652	848	848
6321	Subsidies & Contributions to Local Organisation	320,000	0	0	320,000	0	320,000	320,000	320,000	0	0
6322	Subsidies & Contributions to Int'l Organisation	1,500	0	0	1,500	0	1,500	1,500	652	848	848

MS. M. TUCKER
HEAD OF BUDGET AGENCY

AGENCY 45 - MINISTRY OF HOUSING & WATER
PROGRAMME 451 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		172,935	(1,600)	0	171,335	0	171,335	163,893	163,886	7,449	7
Wages & Salaries		51,900	0	0	51,900	0	51,900	44,958	44,958	6,942	0
6112	Senior Technical	1,800	0	0	1,800	0	1,800	1,589	1,589	211	0
6113	Other Technical & Craft Skilled	1,300	0	0	1,300	0	1,300	802	802	498	0
6114	Clerical & Office Support	4,000	0	0	4,000	0	4,000	3,634	3,634	366	0
6115	Semi-Skilled Operatives & Unskilled	1,800	0	0	1,800	0	1,800	1,610	1,610	190	0
6116	Contracted Employees	42,000	0	0	42,000	0	42,000	37,323	37,323	4,677	0
6117	Temporary Employees	1,000	0	0	1,000	0	1,000	0	0	1,000	0
Overhead Expenses		2,035	0	0	2,035	0	2,035	1,539	1,539	496	0
6131	Other Direct Labour Costs	400	0	0	400	0	400	352	352	48	0
6133	Benefits & Allowances	885	0	0	885	0	885	528	528	357	0
6134	National Insurance	750	0	0	750	0	750	659	659	91	0
Materials, Equipment & Supplies		8,400	0	0	8,400	0	8,400	8,400	8,400	0	0
6221	Drugs & Medical Supplies	600	0	0	600	0	600	600	600	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	3,150	0	0	3,150	0	3,150	3,150	3,150	0	0
6224	Print & Non-Print Materials	3,150	0	0	3,150	0	3,150	3,150	3,150	0	0
Fuel & Lubricants		5,100	0	0	5,100	0	5,100	5,100	5,100	0	0
6231	Fuel & Lubricants	5,100	0	0	5,100	0	5,100	5,100	5,100	0	0
Rental & Maintenance of Buildings		9,000	0	0	9,000	0	9,000	8,996	8,996	4	0
6242	Maintenance of Buildings	7,100	0	0	7,100	0	7,100	7,096	7,096	4	0
6243	Janitorial & Cleaning Supplies	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
Maintenance of Infrastructure		1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6255	Maintenance of Other Infrastructure	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
Transport, Travel & Postage		23,900	14,999	0	38,899	0	38,899	38,899	38,899	0	0
6261	Local Travel & Subsistence	6,500	6,600	0	13,100	0	13,100	13,100	13,100	0	0
6264	Vehicle Spares & Service	8,500	3,000	0	11,500	0	11,500	11,500	11,500	0	0
6265	Other Transport, Travel & Postage	8,900	5,399	0	14,299	0	14,299	14,299	14,299	0	0

AGENCY 45 - MINISTRY OF HOUSING & WATER
PROGRAMME 451 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Utility Charges	7,000	2,100	0	9,100	0	9,100	9,100	9,100	0	0
6271	Telephone & Internet Charges	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6272	Electricity Charges	3,500	2,100	0	5,600	0	5,600	5,600	5,600	0	0
6273	Water Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
	Other Goods & Services Purchased	53,500	(18,699)	0	34,801	0	34,801	34,801	34,796	5	5
6281	Security Services	33,000	(18,699)	0	14,301	0	14,301	14,301	14,300	1	1
6282	Equipment Maintenance	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6283	Cleaning & Extermination Services	2,500	0	0	2,500	0	2,500	2,500	2,497	3	3
6284	Other	15,000	0	0	15,000	0	15,000	15,000	14,999	1	1
	Other Operating Expenses	9,100	0	0	9,100	0	9,100	9,100	9,100	0	0
6291	National & Other Events	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6293	Refreshment & Meals	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6294	Other	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
	Education Subventions & Training	500	0	0	500	0	500	500	498	2	2
6302	Training (including Scholarships)	500	0	0	500	0	500	500	498	2	2
	Rates, Taxes & Subvention to Local Authorities	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6311	Rates & Taxes	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0

MR. A. ALLY
HEAD OF BUDGET AGENCY

**AGENCY 45 - MINISTRY OF HOUSING & WATER
PROGRAMME 452 - HOUSING DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		1,274,537	800	0	1,275,337	0	1,275,337	1,275,337	1,275,337	0	0
Materials, Equipment & Supplies		1,650	0	0	1,650	0	1,650	1,650	1,650	0	0
6221	Drugs & Medical Supplies	250	0	0	250	0	250	250	250	0	0
6222	Field Materials & Supplies	300	0	0	300	0	300	300	300	0	0
6223	Office Materials & Supplies	500	0	0	500	0	500	500	500	0	0
6224	Print & Non-Print Materials	600	0	0	600	0	600	600	600	0	0
Fuel & Lubricants		800	0	0	800	0	800	800	800	0	0
6231	Fuel & Lubricants	800	0	0	800	0	800	800	800	0	0
Rental & Maintenance of Buildings		450	0	0	450	0	450	450	450	0	0
6243	Janitorial & Cleaning Supplies	450	0	0	450	0	450	450	450	0	0
Transport, Travel & Postage		2,900	800	0	3,700	0	3,700	3,700	3,700	0	0
6261	Local Travel & Subsistence	1,500	800	0	2,300	0	2,300	2,300	2,300	0	0
6264	Vehicle Spares & Service	600	0	0	600	0	600	600	600	0	0
6265	Other Transport, Travel & Postage	800	0	0	800	0	800	800	800	0	0
Other Goods & Services Purchased		12,700	0	0	12,700	0	12,700	12,700	12,700	0	0
6282	Equipment Maintenance	400	0	0	400	0	400	400	400	0	0
6283	Cleaning & Extermination Services	300	0	0	300	0	300	300	300	0	0
6284	Other	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
Other Operating Expenses		1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6291	National & Other Events	600	0	0	600	0	600	600	600	0	0
6293	Refreshment & Meals	600	0	0	600	0	600	600	600	0	0
Education Subventions & Training		650	0	0	650	0	650	650	650	0	0
6302	Training (including Scholarships)	650	0	0	650	0	650	650	650	0	0
Local Org., Int'l Org. & Constitutional Agencies		1,254,187	0	0	1,254,187	0	1,254,187	1,254,187	1,254,187	0	0
6321	Subsidies & Contributions to Local Organisation	1,254,187	0	0	1,254,187	0	1,254,187	1,254,187	1,254,187	0	0

MR. A. ALLY
HEAD OF BUDGET AGENCY

AGENCY 45 - MINISTRY OF HOUSING & WATER
PROGRAMME 453 - WATER SERVICE EXPANSION & MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		2,415,200	800	0	2,416,000	0	2,416,000	2,415,462	2,415,462	538	0
Wages & Salaries		3,500	0	0	3,500	0	3,500	3,043	3,043	457	0
6112	Senior Technical	3,500	0	0	3,500	0	3,500	3,043	3,043	457	0
Overhead Expenses		600	0	0	600	0	600	519	519	81	0
6133	Benefits & Allowances	300	0	0	300	0	300	286	286	14	0
6134	National Insurance	300	0	0	300	0	300	233	233	67	0
Materials, Equipment & Supplies		1,950	0	0	1,950	0	1,950	1,950	1,950	0	0
6221	Drugs & Medical Supplies	250	0	0	250	0	250	250	250	0	0
6222	Field Materials & Supplies	300	0	0	300	0	300	300	300	0	0
6223	Office Materials & Supplies	500	0	0	500	0	500	500	500	0	0
6224	Print & Non-Print Materials	900	0	0	900	0	900	900	900	0	0
Fuel & Lubricants		500	0	0	500	0	500	500	500	0	0
6231	Fuel & Lubricants	500	0	0	500	0	500	500	500	0	0
Rental & Maintenance of Buildings		450	0	0	450	0	450	450	450	0	0
6243	Janitorial & Cleaning Supplies	450	0	0	450	0	450	450	450	0	0
Transport, Travel & Postage		3,150	800	0	3,950	0	3,950	3,950	3,950	0	0
6261	Local Travel & Subsistence	1,500	800	0	2,300	0	2,300	2,300	2,300	0	0
6264	Vehicle Spares & Service	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6265	Other Transport, Travel & Postage	650	0	0	650	0	650	650	650	0	0
Other Goods & Services Purchased		3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
6282	Equipment Maintenance	400	0	0	400	0	400	400	400	0	0
6283	Cleaning & Extermination Services	200	0	0	200	0	200	200	200	0	0
6284	Other	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
Other Operating Expenses		900	0	0	900	0	900	900	900	0	0
6291	National & Other Events	400	0	0	400	0	400	400	400	0	0
6293	Refreshment & Meals	500	0	0	500	0	500	500	500	0	0
Education Subventions & Training		550	0	0	550	0	550	550	550	0	0
6302	Training (including Scholarships)	550	0	0	550	0	550	550	550	0	0
Local Org., Int'l Org. & Constitutional Agencies		2,400,000	0	0	2,400,000	0	2,400,000	2,400,000	2,400,000	0	0
6321	Subsidies & Contributions to Local Organisation	2,400,000	0	0	2,400,000	0	2,400,000	2,400,000	2,400,000	0	0

MR. A. ALLY
HEAD OF BUDGET AGENCY

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 471 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		1,811,705	(20,262)	150,506	1,941,949	0	1,941,949	1,928,570	1,879,329	62,620	49,241
Wages & Salaries		614,911	(30,362)	0	584,549	0	584,549	571,170	555,138	29,411	16,032
6111	Administrative	72,000	0	0	72,000	0	72,000	72,000	58,873	13,127	13,127
6112	Senior Technical	89,437	(25,371)	0	64,066	0	64,066	64,066	62,325	1,741	1,741
6113	Other Technical & Craft Skilled	33,131	0	0	33,131	0	33,131	33,131	32,037	1,094	1,094
6114	Clerical & Office Support	121,834	0	0	121,834	0	121,834	119,632	119,632	2,202	0
6115	Semi-Skilled Operatives & Unskilled	58,839	0	0	58,839	0	58,839	58,839	58,839	0	0
6116	Contracted Employees	220,000	(5,938)	0	214,062	0	214,062	202,885	202,855	11,207	30
6117	Temporary Employees	19,670	947	0	20,617	0	20,617	20,617	20,577	40	40
Overhead Expenses		80,831	3,700	0	84,531	0	84,531	84,531	70,885	13,646	13,646
6131	Other Direct Labour Costs	5,831	3,700	0	9,531	0	9,531	9,531	9,228	303	303
6133	Benefits & Allowances	44,000	0	0	44,000	0	44,000	44,000	36,976	7,024	7,024
6134	National Insurance	31,000	0	0	31,000	0	31,000	31,000	24,681	6,319	6,319
Materials, Equipment & Supplies		40,000	0	0	40,000	0	40,000	40,000	39,700	300	300
6222	Field Materials & Supplies	12,000	0	0	12,000	0	12,000	12,000	11,963	37	37
6223	Office Materials & Supplies	11,000	0	0	11,000	0	11,000	11,000	10,973	27	27
6224	Print & Non-Print Materials	17,000	0	0	17,000	0	17,000	17,000	16,764	236	236
Fuel & Lubricants		20,000	0	0	20,000	0	20,000	20,000	19,920	80	80
6231	Fuel & Lubricants	20,000	0	0	20,000	0	20,000	20,000	19,920	80	80
Rental & Maintenance of Buildings		114,532	1,600	0	116,132	0	116,132	116,132	112,538	3,594	3,594
6241	Rental of Buildings	75,632	0	0	75,632	0	75,632	75,632	75,332	300	300
6242	Maintenance of Buildings	30,500	2,863	0	33,363	0	33,363	33,363	30,069	3,294	3,294
6243	Janitorial & Cleaning Supplies	8,400	(1,263)	0	7,137	0	7,137	7,137	7,137	0	0
Maintenance of Infrastructure		11,500	0	0	11,500	0	11,500	11,500	11,193	307	307
6255	Maintenance of Other Infrastructure	11,500	0	0	11,500	0	11,500	11,500	11,193	307	307

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 471 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		53,433	9,000	0	62,433	0	62,433	62,433	61,740	693	693
6261	Local Travel & Subsistence	35,453	2,600	0	38,053	0	38,053	38,053	38,034	19	19
6263	Postage, Telex & Cablegrams	60	0	0	60	0	60	60	40	20	20
6264	Vehicle Spares & Service	12,848	6,400	0	19,248	0	19,248	19,248	19,161	87	87
6265	Other Transport, Travel & Postage	5,072	0	0	5,072	0	5,072	5,072	4,505	567	567
Utility Charges		152,046	(2,600)	0	149,446	0	149,446	149,446	145,976	3,470	3,470
6271	Telephone & Internet Charges	51,700	0	0	51,700	0	51,700	51,700	48,382	3,318	3,318
6272	Electricity Charges	89,346	0	0	89,346	0	89,346	89,346	89,294	52	52
6273	Water Charges	11,000	(2,600)	0	8,400	0	8,400	8,400	8,300	100	100
Other Goods & Services Purchased		276,150	(1,600)	0	274,550	0	274,550	274,550	273,248	1,302	1,302
6281	Security Services	135,000	0	0	135,000	0	135,000	135,000	134,034	966	966
6282	Equipment Maintenance	21,650	(1,600)	0	20,050	0	20,050	20,050	19,977	73	73
6283	Cleaning & Extermination Services	8,500	0	0	8,500	0	8,500	8,500	8,453	47	47
6284	Other	111,000	0	0	111,000	0	111,000	111,000	110,784	216	216
Other Operating Expenses		335,205	0	150,506	485,711	0	485,711	485,711	485,121	590	590
6291	National & Other Events	13,325	0	0	13,325	0	13,325	13,325	12,786	539	539
6293	Refreshment & Meals	8,700	0	0	8,700	0	8,700	8,700	8,649	51	51
6294	Other	313,180	0	150,506	463,686	0	463,686	463,686	463,686	0	0
Education Subventions & Training		9,000	0	0	9,000	0	9,000	9,000	8,893	107	107
6302	Training (including Scholarships)	9,000	0	0	9,000	0	9,000	9,000	8,893	107	107
Rates, Taxes & Subvention to Local Authorities		4,000	0	0	4,000	0	4,000	4,000	3,746	254	254
6311	Rates & Taxes	4,000	0	0	4,000	0	4,000	4,000	3,746	254	254
Local Org., Int'l Org. & Constitutional Agencies		100,097	0	0	100,097	0	100,097	100,097	91,231	8,866	8,866
6321	Subsidies & Contributions to Local Organisation	31,682	0	0	31,682	0	31,682	31,682	22,816	8,866	8,866
6322	Subsidies & Contributions to Int'l Organisation	68,415	0	0	68,415	0	68,415	68,415	68,415	0	0

MR. M. WATKINS
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 472 - DISEASE CONTROL - COMMUNICABLE DISEASES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		5,620,653	(11,479)	3,383,228	8,992,402	0	8,992,402	8,992,404	8,851,156	141,246	141,248
Wages & Salaries		508,361	(2,337)	0	506,024	0	506,024	506,025	481,747	24,277	24,278
6111	Administrative	51,130	2,225	0	53,355	0	53,355	53,356	53,356	(1)	0
6112	Senior Technical	96,341	0	0	96,341	0	96,341	96,341	93,817	2,524	2,524
6113	Other Technical & Craft Skilled	71,834	1,116	0	72,950	0	72,950	72,950	71,276	1,674	1,674
6114	Clerical & Office Support	36,159	0	0	36,159	0	36,159	36,159	34,038	2,121	2,121
6115	Semi-Skilled Operatives & Unskilled	111,856	8,649	0	120,505	0	120,505	120,505	120,382	123	123
6116	Contracted Employees	103,804	(8,240)	0	95,564	0	95,564	95,564	93,577	1,987	1,987
6117	Temporary Employees	37,237	(6,087)	0	31,150	0	31,150	31,150	15,301	15,849	15,849
Overhead Expenses		89,306	2,336	0	91,642	0	91,642	91,642	82,986	8,656	8,656
6131	Other Direct Labour Costs	7,972	9,753	0	17,725	0	17,725	17,725	17,725	0	0
6133	Benefits & Allowances	51,500	(7,417)	0	44,083	0	44,083	44,083	36,003	8,080	8,080
6134	National Insurance	29,834	0	0	29,834	0	29,834	29,834	29,258	576	576
Materials, Equipment & Supplies		4,004,094	(18,476)	3,352,230	7,337,848	0	7,337,848	7,337,848	7,296,072	41,776	41,776
6221	Drugs & Medical Supplies	3,861,074	0	3,352,230	7,213,304	0	7,213,304	7,213,304	7,179,307	33,997	33,997
6222	Field Materials & Supplies	81,020	(18,476)	0	62,544	0	62,544	62,544	55,332	7,212	7,212
6223	Office Materials & Supplies	8,000	0	0	8,000	0	8,000	8,000	7,843	157	157
6224	Print & Non-Print Materials	54,000	0	0	54,000	0	54,000	54,000	53,590	410	410
Fuel & Lubricants		15,645	0	0	15,645	0	15,645	15,645	15,568	77	77
6231	Fuel & Lubricants	15,645	0	0	15,645	0	15,645	15,645	15,568	77	77
Rental & Maintenance of Buildings		318,140	(188,000)	0	130,140	0	130,140	130,140	128,765	1,375	1,375
6241	Rental of Buildings	25,140	66,000	0	91,140	0	91,140	91,140	91,083	57	57
6242	Maintenance of Buildings	33,000	0	0	33,000	0	33,000	33,000	31,783	1,217	1,217
6243	Janitorial & Cleaning Supplies	260,000	(254,000)	0	6,000	0	6,000	6,000	5,899	101	101
Maintenance of Infrastructure		7,000	0	0	7,000	0	7,000	7,000	6,652	348	348
6255	Maintenance of Other Infrastructure	7,000	0	0	7,000	0	7,000	7,000	6,652	348	348

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 472 - DISEASE CONTROL - COMMUNICABLE DISEASES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		116,550	32,990	0	149,540	0	149,540	149,540	146,995	2,545	2,545
6261	Local Travel & Subsistence	78,000	10,000	0	88,000	0	88,000	88,000	87,134	866	866
6263	Postage, Telex & Cablegrams	50	0	0	50	0	50	50	8	42	42
6264	Vehicle Spares & Service	14,000	2,990	0	16,990	0	16,990	16,990	15,615	1,375	1,375
6265	Other Transport, Travel & Postage	24,500	20,000	0	44,500	0	44,500	44,500	44,238	262	262
Utility Charges		76,050	0	0	76,050	0	76,050	76,050	68,538	7,512	7,512
6271	Telephone & Internet Charges	11,050	0	0	11,050	0	11,050	11,050	11,004	46	46
6272	Electricity Charges	55,000	0	0	55,000	0	55,000	55,000	49,634	5,366	5,366
6273	Water Charges	10,000	0	0	10,000	0	10,000	10,000	7,900	2,100	2,100
Other Goods & Services Purchased		222,251	(29,002)	30,998	224,247	0	224,247	224,248	204,770	19,477	19,478
6281	Security Services	83,811	0	0	83,811	0	83,811	83,811	80,208	3,603	3,603
6282	Equipment Maintenance	55,000	(38,000)	0	17,000	0	17,000	17,000	16,636	364	364
6283	Cleaning & Extermination Services	54,440	8,998	30,998	94,436	0	94,436	94,437	79,990	14,446	14,447
6284	Other	29,000	0	0	29,000	0	29,000	29,000	27,936	1,064	1,064
Other Operating Expenses		205,756	202,010	0	407,766	0	407,766	407,766	372,873	34,893	34,893
6291	National & Other Events	13,300	0	0	13,300	0	13,300	13,300	11,835	1,465	1,465
6292	Dietary	128,500	237,010	0	365,510	0	365,510	365,510	334,219	31,291	31,291
6293	Refreshment & Meals	4,117	0	0	4,117	0	4,117	4,117	3,537	580	580
6294	Other	59,839	(35,000)	0	24,839	0	24,839	24,839	23,282	1,557	1,557
Education Subventions & Training		56,000	(11,000)	0	45,000	0	45,000	45,000	44,690	310	310
6302	Training (including Scholarships)	56,000	(11,000)	0	45,000	0	45,000	45,000	44,690	310	310
Local Org., Int'l Org. & Constitutional Agencies		1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6321	Subsidies & Contributions to Local Organisation	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0

MR. M. WATKINS
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 473 - FAMILY & PRIMARY HEALTH CARE SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		2,130,683	36,718	1,954,027	4,121,428	0	4,121,428	4,121,428	3,994,900	126,528	126,528
Wages & Salaries		324,967	2,054	0	327,021	0	327,021	327,021	326,987	34	34
6111	Administrative	3,673	0	0	3,673	0	3,673	3,673	3,673	0	0
6112	Senior Technical	191,483	382	0	191,865	0	191,865	191,865	191,865	0	0
6113	Other Technical & Craft Skilled	22,409	0	0	22,409	0	22,409	22,409	22,409	0	0
6114	Clerical & Office Support	11,287	24	0	11,311	0	11,311	11,311	11,298	13	13
6115	Semi-Skilled Operatives & Unskilled	34,478	6,664	0	41,142	0	41,142	41,142	41,142	0	0
6116	Contracted Employees	49,800	(1,316)	0	48,484	0	48,484	48,484	48,481	3	3
6117	Temporary Employees	11,837	(3,700)	0	8,137	0	8,137	8,137	8,119	18	18
Overhead Expenses		54,137	(2,054)	0	52,083	0	52,083	52,083	51,424	659	659
6131	Other Direct Labour Costs	1,244	0	0	1,244	0	1,244	1,244	1,080	164	164
6133	Benefits & Allowances	32,000	(2,555)	0	29,445	0	29,445	29,445	28,955	490	490
6134	National Insurance	20,893	501	0	21,394	0	21,394	21,394	21,389	5	5
Materials, Equipment & Supplies		1,199,988	3,933	1,902,543	3,106,464	0	3,106,464	3,106,464	3,014,349	92,115	92,115
6221	Drugs & Medical Supplies	1,101,268	0	1,902,543	3,003,811	0	3,003,811	3,003,811	2,913,679	90,132	90,132
6222	Field Materials & Supplies	10,320	0	0	10,320	0	10,320	10,320	10,178	142	142
6223	Office Materials & Supplies	4,400	0	0	4,400	0	4,400	4,400	4,362	38	38
6224	Print & Non-Print Materials	84,000	3,933	0	87,933	0	87,933	87,933	86,130	1,803	1,803
Fuel & Lubricants		14,355	0	0	14,355	0	14,355	14,355	13,238	1,117	1,117
6231	Fuel & Lubricants	14,355	0	0	14,355	0	14,355	14,355	13,238	1,117	1,117
Rental & Maintenance of Buildings		14,400	(360)	0	14,040	0	14,040	14,040	14,017	23	23
6242	Maintenance of Buildings	9,400	0	0	9,400	0	9,400	9,400	9,377	23	23
6243	Janitorial & Cleaning Supplies	5,000	(360)	0	4,640	0	4,640	4,640	4,640	0	0
Maintenance of Infrastructure		1,800	(249)	0	1,551	0	1,551	1,551	1,551	0	0
6255	Maintenance of Other Infrastructure	1,800	(249)	0	1,551	0	1,551	1,551	1,551	0	0

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 473 - FAMILY & PRIMARY HEALTH CARE SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		213,052	58,014	51,484	322,550	0	322,550	322,550	320,890	1,660	1,660
6261	Local Travel & Subsistence	191,136	35,678	51,484	278,298	0	278,298	278,298	278,229	69	69
6263	Postage, Telex & Cablegrams	1,000	(995)	0	5	0	5	5	5	0	0
6264	Vehicle Spares & Service	6,916	3,635	0	10,551	0	10,551	10,551	9,737	814	814
6265	Other Transport, Travel & Postage	14,000	19,696	0	33,696	0	33,696	33,696	32,919	777	777
Utility Charges		15,880	0	0	15,880	0	15,880	15,880	14,850	1,030	1,030
6271	Telephone & Internet Charges	4,840	0	0	4,840	0	4,840	4,840	4,732	108	108
6272	Electricity Charges	8,540	0	0	8,540	0	8,540	8,540	7,619	921	921
6273	Water Charges	2,500	0	0	2,500	0	2,500	2,500	2,499	1	1
Other Goods & Services Purchased		105,500	10,000	0	115,500	0	115,500	115,500	113,205	2,295	2,295
6281	Security Services	13,421	0	0	13,421	0	13,421	13,421	11,579	1,842	1,842
6282	Equipment Maintenance	24,315	0	0	24,315	0	24,315	24,315	24,023	292	292
6283	Cleaning & Extermination Services	1,800	0	0	1,800	0	1,800	1,800	1,716	84	84
6284	Other	65,964	10,000	0	75,964	0	75,964	75,964	75,887	77	77
Other Operating Expenses		93,200	(25,135)	0	68,065	0	68,065	68,065	42,621	25,444	25,444
6291	National & Other Events	25,000	(9,000)	0	16,000	0	16,000	16,000	12,705	3,295	3,295
6292	Dietary	35,000	(3,935)	0	31,065	0	31,065	31,065	10,938	20,127	20,127
6293	Refreshment & Meals	5,000	8,000	0	13,000	0	13,000	13,000	12,910	90	90
6294	Other	28,200	(20,200)	0	8,000	0	8,000	8,000	6,068	1,932	1,932
Education Subventions & Training		90,604	(9,485)	0	81,119	0	81,119	81,119	78,968	2,151	2,151
6302	Training (including Scholarships)	90,604	(9,485)	0	81,119	0	81,119	81,119	78,968	2,151	2,151
Rates, Taxes & Subvention to Local Authorities		1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6311	Rates & Taxes	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
Local Org., Int'l Org. & Constitutional Agencies		1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6321	Subsidies & Contributions to Local Organisation	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0

MR. M. WATKINS
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 474 - REGIONAL & CLINICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		21,030,459	(1)	1,452,510	22,482,968	0	22,482,968	22,392,523	22,182,061	300,907	210,462
Wages & Salaries		5,603,668	(1)	0	5,603,667	0	5,603,667	5,574,183	5,541,529	62,138	32,654
6111	Administrative	14,000	2,708	0	16,708	0	16,708	16,708	16,708	0	0
6112	Senior Technical	1,874,975	(31,268)	0	1,843,707	0	1,843,707	1,843,707	1,819,778	23,929	23,929
6113	Other Technical & Craft Skilled	840,000	0	0	840,000	0	840,000	810,516	810,355	29,645	161
6114	Clerical & Office Support	11,615	0	0	11,615	0	11,615	11,615	11,476	139	139
6115	Semi-Skilled Operatives & Unskilled	787,661	30,558	0	818,219	0	818,219	818,219	817,822	397	397
6116	Contracted Employees	1,500,000	(1,999)	0	1,498,001	0	1,498,001	1,498,001	1,490,052	7,949	7,949
6117	Temporary Employees	575,417	0	0	575,417	0	575,417	575,417	575,338	79	79
Overhead Expenses		1,194,890	0	0	1,194,890	0	1,194,890	1,194,890	1,115,907	78,983	78,983
6131	Other Direct Labour Costs	39,404	0	0	39,404	0	39,404	39,404	19,303	20,101	20,101
6133	Benefits & Allowances	873,926	0	0	873,926	0	873,926	873,926	827,933	45,993	45,993
6134	National Insurance	281,560	0	0	281,560	0	281,560	281,560	268,671	12,889	12,889
Materials, Equipment & Supplies		1,391,099	0	1,428,627	2,819,726	0	2,819,726	2,819,726	2,810,292	9,434	9,434
6221	Drugs & Medical Supplies	1,348,524	0	1,428,627	2,777,151	0	2,777,151	2,777,151	2,773,963	3,188	3,188
6222	Field Materials & Supplies	18,000	0	0	18,000	0	18,000	18,000	12,809	5,191	5,191
6223	Office Materials & Supplies	6,575	0	0	6,575	0	6,575	6,575	6,402	173	173
6224	Print & Non-Print Materials	18,000	0	0	18,000	0	18,000	18,000	17,118	882	882
Fuel & Lubricants		30,000	0	0	30,000	0	30,000	30,000	29,969	31	31
6231	Fuel & Lubricants	30,000	0	0	30,000	0	30,000	30,000	29,969	31	31
Rental & Maintenance of Buildings		226,880	(52,500)	0	174,380	0	174,380	157,617	150,392	23,988	7,225
6241	Rental of Buildings	129,180	(30,700)	0	98,480	0	98,480	81,717	75,079	23,401	6,638
6242	Maintenance of Buildings	47,000	0	0	47,000	0	47,000	47,000	46,448	552	552
6243	Janitorial & Cleaning Supplies	50,700	(21,800)	0	28,900	0	28,900	28,900	28,865	35	35
Maintenance of Infrastructure		25,000	0	0	25,000	0	25,000	15,802	12,808	12,192	2,994
6255	Maintenance of Other Infrastructure	25,000	0	0	25,000	0	25,000	15,802	12,808	12,192	2,994

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 474 - REGIONAL & CLINICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		279,073	52,500	0	331,573	0	331,573	331,573	319,610	11,963	11,963
6261	Local Travel & Subsistence	34,265	3,500	0	37,765	0	37,765	37,765	37,710	55	55
6263	Postage, Telex & Cablegrams	40	0	0	40	0	40	40	40	0	0
6264	Vehicle Spares & Service	13,000	14,000	0	27,000	0	27,000	27,000	22,934	4,066	4,066
6265	Other Transport, Travel & Postage	231,768	35,000	0	266,768	0	266,768	266,768	258,926	7,842	7,842
Utility Charges		67,575	0	0	67,575	0	67,575	67,575	49,760	17,815	17,815
6271	Telephone & Internet Charges	18,421	0	0	18,421	0	18,421	18,421	11,849	6,572	6,572
6272	Electricity Charges	32,654	0	0	32,654	0	32,654	32,654	28,517	4,137	4,137
6273	Water Charges	16,500	0	0	16,500	0	16,500	16,500	9,394	7,106	7,106
Other Goods & Services Purchased		312,057	0	23,883	335,940	0	335,940	335,940	294,477	41,463	41,463
6281	Security Services	123,000	0	23,883	146,883	0	146,883	146,883	133,569	13,314	13,314
6282	Equipment Maintenance	50,000	0	0	50,000	0	50,000	50,000	40,537	9,463	9,463
6283	Cleaning & Extermination Services	16,724	0	0	16,724	0	16,724	16,724	8,812	7,912	7,912
6284	Other	122,333	0	0	122,333	0	122,333	122,333	111,559	10,774	10,774
Other Operating Expenses		73,356	0	0	73,356	0	73,356	38,356	33,558	39,798	4,798
6291	National & Other Events	6,000	0	0	6,000	0	6,000	6,000	5,964	36	36
6292	Dietary	24,856	0	0	24,856	0	24,856	24,856	20,656	4,200	4,200
6293	Refreshment & Meals	4,500	0	0	4,500	0	4,500	4,500	3,948	552	552
6294	Other	38,000	0	0	38,000	0	38,000	3,000	2,990	35,010	10
Education Subventions & Training		15,000	0	0	15,000	0	15,000	15,000	13,691	1,309	1,309
6302	Training (including Scholarships)	15,000	0	0	15,000	0	15,000	15,000	13,691	1,309	1,309
Rates, Taxes & Subvention to Local Authorities		1,603	0	0	1,603	0	1,603	1,603	1,136	467	467
6311	Rates & Taxes	1,603	0	0	1,603	0	1,603	1,603	1,136	467	467
Local Org., Int'l Org. & Constitutional Agencies		11,810,258	0	0	11,810,258	0	11,810,258	11,810,258	11,808,932	1,326	1,326
6321	Subsidies & Contributions to Local Organisation	11,810,258	0	0	11,810,258	0	11,810,258	11,810,258	11,808,932	1,326	1,326

MR. M. WATKINS
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 475 - HEALTH SCIENCES EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		737,980	(34,620)	0	703,360	0	703,360	695,346	624,122	79,238	71,224
Wages & Salaries		152,265	0	0	152,265	0	152,265	147,953	137,415	14,850	10,538
6111	Administrative	0	145	0	145	0	145	145	145	0	0
6112	Senior Technical	52,129	(353)	0	51,776	0	51,776	51,776	49,206	2,570	2,570
6113	Other Technical & Craft Skilled	17,500	0	0	17,500	0	17,500	17,500	12,491	5,009	5,009
6114	Clerical & Office Support	4,678	208	0	4,886	0	4,886	4,886	4,677	209	209
6115	Semi-Skilled Operatives & Unskilled	4,515	0	0	4,515	0	4,515	4,515	4,515	0	0
6116	Contracted Employees	56,600	0	0	56,600	0	56,600	54,770	52,476	4,124	2,294
6117	Temporary Employees	16,843	0	0	16,843	0	16,843	14,361	13,905	2,938	456
Overhead Expenses		49,200	0	0	49,200	0	49,200	45,498	40,611	8,589	4,887
6131	Other Direct Labour Costs	1,400	0	0	1,400	0	1,400	1,249	1,135	265	114
6133	Benefits & Allowances	30,000	0	0	30,000	0	30,000	26,480	24,274	5,726	2,206
6134	National Insurance	17,800	0	0	17,800	0	17,800	17,769	15,202	2,598	2,567
Materials, Equipment & Supplies		30,614	3,532	0	34,146	0	34,146	34,146	27,900	6,246	6,246
6221	Drugs & Medical Supplies	5,477	0	0	5,477	0	5,477	5,477	390	5,087	5,087
6222	Field Materials & Supplies	14,597	1,032	0	15,629	0	15,629	15,629	14,470	1,159	1,159
6223	Office Materials & Supplies	2,500	2,500	0	5,000	0	5,000	5,000	5,000	0	0
6224	Print & Non-Print Materials	8,040	0	0	8,040	0	8,040	8,040	8,040	0	0
Fuel & Lubricants		1,327	0	0	1,327	0	1,327	1,327	1,127	200	200
6231	Fuel & Lubricants	1,327	0	0	1,327	0	1,327	1,327	1,127	200	200
Rental & Maintenance of Buildings		50,200	8,147	0	58,347	0	58,347	58,347	46,160	12,187	12,187
6241	Rental of Buildings	13,200	7,425	0	20,625	0	20,625	20,625	18,870	1,755	1,755
6242	Maintenance of Buildings	22,000	722	0	22,722	0	22,722	22,722	21,999	723	723
6243	Janitorial & Cleaning Supplies	15,000	0	0	15,000	0	15,000	15,000	5,291	9,709	9,709
Maintenance of Infrastructure		2,970	0	0	2,970	0	2,970	2,970	2,951	19	19
6255	Maintenance of Other Infrastructure	2,970	0	0	2,970	0	2,970	2,970	2,951	19	19

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 475 - HEALTH SCIENCES EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		9,364	15,000	0	24,364	0	24,364	24,364	23,175	1,189	1,189
6261	Local Travel & Subsistence	7,000	15,000	0	22,000	0	22,000	22,000	21,631	369	369
6263	Postage, Telex & Cablegrams	50	0	0	50	0	50	50	0	50	50
6264	Vehicle Spares & Service	814	0	0	814	0	814	814	388	426	426
6265	Other Transport, Travel & Postage	1,500	0	0	1,500	0	1,500	1,500	1,156	344	344
Utility Charges		14,899	0	0	14,899	0	14,899	14,899	9,945	4,954	4,954
6271	Telephone & Internet Charges	7,819	0	0	7,819	0	7,819	7,819	3,703	4,116	4,116
6272	Electricity Charges	4,386	0	0	4,386	0	4,386	4,386	4,322	64	64
6273	Water Charges	2,694	0	0	2,694	0	2,694	2,694	1,920	774	774
Other Goods & Services Purchased		76,819	4,722	0	81,541	0	81,541	81,541	71,562	9,979	9,979
6281	Security Services	60,114	0	0	60,114	0	60,114	60,114	57,898	2,216	2,216
6282	Equipment Maintenance	3,705	2,200	0	5,905	0	5,905	5,905	4,684	1,221	1,221
6283	Cleaning & Extermination Services	3,500	1,000	0	4,500	0	4,500	4,500	3,857	643	643
6284	Other	9,500	1,522	0	11,022	0	11,022	11,022	5,123	5,899	5,899
Other Operating Expenses		69,600	2,580	0	72,180	0	72,180	72,180	69,755	2,425	2,425
6291	National & Other Events	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6292	Dietary	64,000	2,580	0	66,580	0	66,580	66,580	64,398	2,182	2,182
6293	Refreshment & Meals	1,000	0	0	1,000	0	1,000	1,000	757	243	243
6294	Other	600	0	0	600	0	600	600	600	0	0
Education Subventions & Training		280,469	(68,601)	0	211,868	0	211,868	211,868	193,268	18,600	18,600
6302	Training (including Scholarships)	280,469	(68,601)	0	211,868	0	211,868	211,868	193,268	18,600	18,600
Rates, Taxes & Subvention to Local Authorities		253	0	0	253	0	253	253	253	0	0
6311	Rates & Taxes	253	0	0	253	0	253	253	253	0	0

MR. M. WATKINS
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 476 - STANDARDS & TECHNICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		1,542,804	26,061	0	1,568,865	0	1,568,865	1,567,117	1,402,798	166,067	164,319
Wages & Salaries		194,861	21,681	0	216,542	0	216,542	216,542	216,542	0	0
6111	Administrative	16,428	864	0	17,292	0	17,292	17,292	17,292	0	0
6112	Senior Technical	13,000	22,630	0	35,630	0	35,630	35,630	35,630	0	0
6113	Other Technical & Craft Skilled	98,649	203	0	98,852	0	98,852	98,853	98,853	(1)	0
6114	Clerical & Office Support	4,342	228	0	4,570	0	4,570	4,570	4,570	0	0
6115	Semi-Skilled Operatives & Unskilled	34,246	787	0	35,033	0	35,033	35,033	35,033	0	0
6116	Contracted Employees	16,962	(1,489)	0	15,473	0	15,473	15,473	15,473	0	0
6117	Temporary Employees	11,234	(1,542)	0	9,692	0	9,692	9,691	9,691	1	0
Overhead Expenses		30,479	4,380	0	34,859	0	34,859	34,859	34,859	0	0
6131	Other Direct Labour Costs	960	2,925	0	3,885	0	3,885	3,885	3,885	0	0
6133	Benefits & Allowances	16,073	668	0	16,741	0	16,741	16,741	16,741	0	0
6134	National Insurance	13,446	787	0	14,233	0	14,233	14,233	14,233	0	0
Materials, Equipment & Supplies		858,523	84,208	0	942,731	0	942,731	942,731	900,730	42,001	42,001
6221	Drugs & Medical Supplies	847,450	80,708	0	928,158	0	928,158	928,158	886,604	41,554	41,554
6222	Field Materials & Supplies	5,573	0	0	5,573	0	5,573	5,573	5,328	245	245
6223	Office Materials & Supplies	2,000	1,000	0	3,000	0	3,000	3,000	2,999	1	1
6224	Print & Non-Print Materials	3,500	2,500	0	6,000	0	6,000	6,000	5,799	201	201
Fuel & Lubricants		3,000	0	0	3,000	0	3,000	3,000	2,940	60	60
6231	Fuel & Lubricants	3,000	0	0	3,000	0	3,000	3,000	2,940	60	60
Rental & Maintenance of Buildings		15,520	938	0	16,458	0	16,458	16,458	14,981	1,477	1,477
6242	Maintenance of Buildings	12,000	938	0	12,938	0	12,938	12,938	11,607	1,331	1,331
6243	Janitorial & Cleaning Supplies	3,520	0	0	3,520	0	3,520	3,520	3,374	146	146
Maintenance of Infrastructure		500	0	0	500	0	500	500	310	190	190
6255	Maintenance of Other Infrastructure	500	0	0	500	0	500	500	310	190	190

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 476 - STANDARDS & TECHNICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		34,652	10,420	0	45,072	0	45,072	45,072	40,120	4,952	4,952
6261	Local Travel & Subsistence	25,625	7,728	0	33,353	0	33,353	33,353	31,511	1,842	1,842
6263	Postage, Telex & Cablegrams	49	0	0	49	0	49	49	12	37	37
6264	Vehicle Spares & Service	3,425	2,692	0	6,117	0	6,117	6,117	3,330	2,787	2,787
6265	Other Transport, Travel & Postage	5,553	0	0	5,553	0	5,553	5,553	5,267	286	286
Utility Charges		10,889	10,400	0	21,289	0	21,289	21,289	15,140	6,149	6,149
6271	Telephone & Internet Charges	2,500	0	0	2,500	0	2,500	2,500	1,261	1,239	1,239
6272	Electricity Charges	5,389	10,400	0	15,789	0	15,789	15,789	11,679	4,110	4,110
6273	Water Charges	3,000	0	0	3,000	0	3,000	3,000	2,200	800	800
Other Goods & Services Purchased		335,817	(91,628)	0	244,189	0	244,189	243,317	137,888	106,301	105,429
6281	Security Services	4,717	2,000	0	6,717	0	6,717	6,717	5,137	1,580	1,580
6282	Equipment Maintenance	280,000	(91,128)	0	188,872	0	188,872	188,000	84,219	104,653	103,781
6283	Cleaning & Extermination Services	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6284	Other	50,000	(2,500)	0	47,500	0	47,500	47,500	47,432	68	68
Other Operating Expenses		28,100	(12,938)	0	15,162	0	15,162	14,286	12,711	2,451	1,575
6291	National & Other Events	6,000	0	0	6,000	0	6,000	6,000	5,934	66	66
6292	Dietary	2,500	0	0	2,500	0	2,500	2,500	1,313	1,187	1,187
6293	Refreshment & Meals	2,200	0	0	2,200	0	2,200	2,200	1,878	322	322
6294	Other	17,400	(12,938)	0	4,462	0	4,462	3,586	3,586	876	0
Education Subventions & Training		21,000	(1,400)	0	19,600	0	19,600	19,600	19,022	578	578
6302	Training (including Scholarships)	21,000	(1,400)	0	19,600	0	19,600	19,600	19,022	578	578
Local Org., Int'l Org. & Constitutional Agencies		9,463	0	0	9,463	0	9,463	9,463	7,555	1,908	1,908
6322	Subsidies & Contributions to Int'l Organisation	9,463	0	0	9,463	0	9,463	9,463	7,555	1,908	1,908

MR. M. WATKINS
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 477 - DISABILITY & REHABILITATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		553,691	1,579	0	555,270	0	555,270	555,272	534,800	20,470	20,472
Wages & Salaries		252,397	46	0	252,443	0	252,443	252,443	252,289	154	154
6111	Administrative	6,941	603	0	7,544	0	7,544	7,544	7,544	0	0
6112	Senior Technical	91,157	(863)	0	90,294	0	90,294	90,294	90,294	0	0
6113	Other Technical & Craft Skilled	33,210	611	0	33,821	0	33,821	33,821	33,821	0	0
6114	Clerical & Office Support	8,698	(611)	0	8,087	0	8,087	8,087	8,087	0	0
6115	Semi-Skilled Operatives & Unskilled	45,008	345	0	45,353	0	45,353	45,353	45,353	0	0
6116	Contracted Employees	46,413	(1,348)	0	45,065	0	45,065	45,065	45,065	0	0
6117	Temporary Employees	20,970	1,309	0	22,279	0	22,279	22,279	22,125	154	154
Overhead Expenses		34,082	553	0	34,635	0	34,635	34,636	33,569	1,066	1,067
6131	Other Direct Labour Costs	180	48	0	228	0	228	228	228	0	0
6133	Benefits & Allowances	17,804	683	0	18,487	0	18,487	18,487	18,487	0	0
6134	National Insurance	16,098	(178)	0	15,920	0	15,920	15,921	14,854	1,066	1,067
Materials, Equipment & Supplies		22,900	0	0	22,900	0	22,900	22,900	19,105	3,795	3,795
6221	Drugs & Medical Supplies	10,099	0	0	10,099	0	10,099	10,099	7,053	3,046	3,046
6222	Field Materials & Supplies	5,000	0	0	5,000	0	5,000	5,000	4,797	203	203
6223	Office Materials & Supplies	2,500	0	0	2,500	0	2,500	2,500	2,499	1	1
6224	Print & Non-Print Materials	5,301	0	0	5,301	0	5,301	5,301	4,756	545	545
Fuel & Lubricants		4,699	0	0	4,699	0	4,699	4,699	4,368	331	331
6231	Fuel & Lubricants	4,699	0	0	4,699	0	4,699	4,699	4,368	331	331
Rental & Maintenance of Buildings		17,300	(1,964)	0	15,336	0	15,336	15,336	14,066	1,270	1,270
6242	Maintenance of Buildings	13,800	(1,274)	0	12,526	0	12,526	12,526	11,901	625	625
6243	Janitorial & Cleaning Supplies	3,500	(690)	0	2,810	0	2,810	2,810	2,165	645	645
Maintenance of Infrastructure		8,570	(1,151)	0	7,419	0	7,419	7,420	7,419	0	1
6255	Maintenance of Other Infrastructure	8,570	(1,151)	0	7,419	0	7,419	7,420	7,419	0	1

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 477 - DISABILITY & REHABILITATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		18,393	1,670	0	20,063	0	20,063	20,063	19,918	145	145
6261	Local Travel & Subsistence	12,893	0	0	12,893	0	12,893	12,893	12,783	110	110
6264	Vehicle Spares & Service	5,500	1,670	0	7,170	0	7,170	7,170	7,135	35	35
Utility Charges		10,579	(1,960)	0	8,619	0	8,619	8,619	5,296	3,323	3,323
6271	Telephone & Internet Charges	3,560	(1,960)	0	1,600	0	1,600	1,600	996	604	604
6272	Electricity Charges	5,019	0	0	5,019	0	5,019	5,019	2,300	2,719	2,719
6273	Water Charges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
Other Goods & Services Purchased		48,161	(4,000)	0	44,161	0	44,161	44,161	41,811	2,350	2,350
6281	Security Services	30,695	0	0	30,695	0	30,695	30,695	29,674	1,021	1,021
6282	Equipment Maintenance	11,886	(4,000)	0	7,886	0	7,886	7,886	6,631	1,255	1,255
6283	Cleaning & Extermination Services	2,080	0	0	2,080	0	2,080	2,080	2,006	74	74
6284	Other	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
Other Operating Expenses		31,405	5,122	0	36,527	0	36,527	36,527	28,611	7,916	7,916
6291	National & Other Events	5,700	0	0	5,700	0	5,700	5,700	5,187	513	513
6292	Dietary	9,855	0	0	9,855	0	9,855	9,855	7,030	2,825	2,825
6293	Refreshment & Meals	2,100	0	0	2,100	0	2,100	2,100	1,889	211	211
6294	Other	13,750	5,122	0	18,872	0	18,872	18,872	14,505	4,367	4,367
Education Subventions & Training		23,000	3,263	0	26,263	0	26,263	26,263	26,143	120	120
6302	Training (including Scholarships)	23,000	3,263	0	26,263	0	26,263	26,263	26,143	120	120
Rates, Taxes & Subvention to Local Authorities		277	0	0	277	0	277	277	277	0	0
6311	Rates & Taxes	277	0	0	277	0	277	277	277	0	0
Local Org., Int'l Org. & Constitutional Agencies		81,928	0	0	81,928	0	81,928	81,928	81,928	0	0
6321	Subsidies & Contributions to Local Organisation	81,928	0	0	81,928	0	81,928	81,928	81,928	0	0

MR. M. WATKINS
HEAD OF BUDGET AGENCY

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 478 - DISEASE CONTROL - NON-COMMUNICABLE DISEASES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		368,702	1,998	0	370,700	0	370,700	349,578	330,482	40,218	19,096
Wages & Salaries		56,418	(902)	0	55,516	0	55,516	55,516	54,179	1,337	1,337
6111	Administrative	0	4,559	0	4,559	0	4,559	4,559	4,559	0	0
6112	Senior Technical	23,866	814	0	24,680	0	24,680	24,680	24,680	0	0
6113	Other Technical & Craft Skilled	0	763	0	763	0	763	763	763	0	0
6114	Clerical & Office Support	2,578	(152)	0	2,426	0	2,426	2,426	2,426	0	0
6115	Semi-Skilled Operatives & Unskilled	1,680	112	0	1,792	0	1,792	1,792	1,792	0	0
6116	Contracted Employees	19,056	903	0	19,959	0	19,959	19,959	19,959	0	0
6117	Temporary Employees	9,238	(7,901)	0	1,337	0	1,337	1,337	0	1,337	1,337
Overhead Expenses		13,461	900	0	14,361	0	14,361	14,361	4,114	10,247	10,247
6131	Other Direct Labour Costs	248	901	0	1,149	0	1,149	1,149	738	411	411
6133	Benefits & Allowances	10,864	(299)	0	10,565	0	10,565	10,565	729	9,836	9,836
6134	National Insurance	2,349	298	0	2,647	0	2,647	2,647	2,647	0	0
Materials, Equipment & Supplies		143,678	0	0	143,678	0	143,678	143,678	143,668	10	10
6221	Drugs & Medical Supplies	131,873	0	0	131,873	0	131,873	131,873	131,873	0	0
6222	Field Materials & Supplies	2,205	0	0	2,205	0	2,205	2,205	2,205	0	0
6223	Office Materials & Supplies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6224	Print & Non-Print Materials	8,100	0	0	8,100	0	8,100	8,100	8,090	10	10
Fuel & Lubricants		225	(225)	0	0	0	0	0	0	0	0
6231	Fuel & Lubricants	225	(225)	0	0	0	0	0	0	0	0
Rental & Maintenance of Buildings		4,725	915	0	5,640	0	5,640	5,640	3,791	1,849	1,849
6242	Maintenance of Buildings	3,000	1,847	0	4,847	0	4,847	4,847	2,998	1,849	1,849
6243	Janitorial & Cleaning Supplies	1,725	(932)	0	793	0	793	793	793	0	0
Maintenance of Infrastructure		3,000	(854)	0	2,146	0	2,146	1,024	170	1,976	854
6255	Maintenance of Other Infrastructure	3,000	(854)	0	2,146	0	2,146	1,024	170	1,976	854

AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 478 - DISEASE CONTROL - NON-COMMUNICABLE DISEASES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		22,382	2,164	0	24,546	0	24,546	24,546	23,991	555	555
6261	Local Travel & Subsistence	18,600	0	0	18,600	0	18,600	18,600	18,433	167	167
6264	Vehicle Spares & Service	282	2,164	0	2,446	0	2,446	2,446	2,217	229	229
6265	Other Transport, Travel & Postage	3,500	0	0	3,500	0	3,500	3,500	3,341	159	159
Utility Charges		3,950	0	0	3,950	0	3,950	3,950	3,349	601	601
6271	Telephone & Internet Charges	950	0	0	950	0	950	950	829	121	121
6272	Electricity Charges	2,500	0	0	2,500	0	2,500	2,500	2,020	480	480
6273	Water Charges	500	0	0	500	0	500	500	500	0	0
Other Goods & Services Purchased		12,302	0	0	12,302	0	12,302	12,302	10,512	1,790	1,790
6281	Security Services	8,068	0	0	8,068	0	8,068	8,068	6,918	1,150	1,150
6282	Equipment Maintenance	734	0	0	734	0	734	734	637	97	97
6283	Cleaning & Extermination Services	800	0	0	800	0	800	800	644	156	156
6284	Other	2,700	0	0	2,700	0	2,700	2,700	2,313	387	387
Other Operating Expenses		9,942	0	0	9,942	0	9,942	9,942	9,464	478	478
6291	National & Other Events	5,000	0	0	5,000	0	5,000	5,000	4,562	438	438
6293	Refreshment & Meals	4,942	0	0	4,942	0	4,942	4,942	4,902	40	40
Education Subventions & Training		72,986	0	0	72,986	0	72,986	52,986	52,940	20,046	46
6302	Training (including Scholarships)	72,986	0	0	72,986	0	72,986	52,986	52,940	20,046	46
Rates, Taxes & Subvention to Local Authorities		747	0	0	747	0	747	747	0	747	747
6311	Rates & Taxes	747	0	0	747	0	747	747	0	747	747
Local Org., Int'l Org. & Constitutional Agencies		24,886	0	0	24,886	0	24,886	24,886	24,304	582	582
6321	Subsidies & Contributions to Local Organisation	24,886	0	0	24,886	0	24,886	24,886	24,304	582	582

MR. M. WATKINS
HEAD OF BUDGET AGENCY

AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 511 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		965,038	7,258	0	972,296	0	972,296	972,296	948,142	24,154	24,154
Wages & Salaries		449,958	(2,805)	0	447,153	0	447,153	447,153	447,153	0	0
6111	Administrative	61,344	0	0	61,344	0	61,344	61,344	61,344	0	0
6112	Senior Technical	48,483	0	0	48,483	0	48,483	48,483	48,483	0	0
6113	Other Technical & Craft Skilled	19,018	(1,575)	0	17,443	0	17,443	17,443	17,443	0	0
6114	Clerical & Office Support	60,640	0	0	60,640	0	60,640	60,640	60,640	0	0
6115	Semi-Skilled Operatives & Unskilled	15,793	0	0	15,793	0	15,793	15,793	15,793	0	0
6116	Contracted Employees	238,240	0	0	238,240	0	238,240	238,240	238,240	0	0
6117	Temporary Employees	6,440	(1,230)	0	5,210	0	5,210	5,210	5,210	0	0
Overhead Expenses		36,678	2,806	0	39,484	0	39,484	39,484	39,484	0	0
6131	Other Direct Labour Costs	1,105	2,533	0	3,638	0	3,638	3,638	3,638	0	0
6133	Benefits & Allowances	18,330	273	0	18,603	0	18,603	18,603	18,603	0	0
6134	National Insurance	17,243	0	0	17,243	0	17,243	17,243	17,243	0	0
Materials, Equipment & Supplies		74,086	11,378	0	85,464	0	85,464	85,464	85,244	220	220
6221	Drugs & Medical Supplies	41,000	503	0	41,503	0	41,503	41,503	41,503	0	0
6222	Field Materials & Supplies	5,200	0	0	5,200	0	5,200	5,200	4,980	220	220
6223	Office Materials & Supplies	21,249	6,873	0	28,122	0	28,122	28,122	28,122	0	0
6224	Print & Non-Print Materials	6,637	4,002	0	10,639	0	10,639	10,639	10,639	0	0
Fuel & Lubricants		9,000	0	0	9,000	0	9,000	9,000	7,293	1,707	1,707
6231	Fuel & Lubricants	9,000	0	0	9,000	0	9,000	9,000	7,293	1,707	1,707
Rental & Maintenance of Buildings		26,090	6,864	0	32,954	0	32,954	32,954	32,585	369	369
6241	Rental of Buildings	2,625	1,960	0	4,585	0	4,585	4,585	4,435	150	150
6242	Maintenance of Buildings	13,800	2,500	0	16,300	0	16,300	16,300	16,116	184	184
6243	Janitorial & Cleaning Supplies	9,665	2,404	0	12,069	0	12,069	12,069	12,034	35	35
Maintenance of Infrastructure		12,000	0	0	12,000	0	12,000	12,000	11,992	8	8
6255	Maintenance of Other Infrastructure	12,000	0	0	12,000	0	12,000	12,000	11,992	8	8

AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 511 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		21,194	(776)	0	20,418	0	20,418	20,418	19,526	892	892
6261	Local Travel & Subsistence	11,684	(372)	0	11,312	0	11,312	11,312	11,312	0	0
6263	Postage, Telex & Cablegrams	110	0	0	110	0	110	110	110	0	0
6264	Vehicle Spares & Service	8,100	0	0	8,100	0	8,100	8,100	8,065	35	35
6265	Other Transport, Travel & Postage	1,300	(404)	0	896	0	896	896	39	857	857
Utility Charges		63,821	(1,584)	0	62,237	0	62,237	62,237	57,024	5,213	5,213
6271	Telephone & Internet Charges	7,300	3,490	0	10,790	0	10,790	10,790	9,773	1,017	1,017
6272	Electricity Charges	49,421	(5,074)	0	44,347	0	44,347	44,347	44,326	21	21
6273	Water Charges	7,100	0	0	7,100	0	7,100	7,100	2,925	4,175	4,175
Other Goods & Services Purchased		81,219	2,820	0	84,039	0	84,039	84,039	76,645	7,394	7,394
6281	Security Services	21,219	2,820	0	24,039	0	24,039	24,039	23,892	147	147
6282	Equipment Maintenance	23,000	0	0	23,000	0	23,000	23,000	15,965	7,035	7,035
6283	Cleaning & Extermination Services	6,000	0	0	6,000	0	6,000	6,000	5,798	202	202
6284	Other	31,000	0	0	31,000	0	31,000	31,000	30,990	10	10
Other Operating Expenses		169,295	(7,445)	0	161,850	0	161,850	161,850	158,617	3,233	3,233
6291	National & Other Events	700	0	0	700	0	700	700	542	158	158
6292	Dietary	13,000	(9,599)	0	3,401	0	3,401	3,401	344	3,057	3,057
6293	Refreshment & Meals	3,500	2,154	0	5,654	0	5,654	5,654	5,654	0	0
6294	Other	152,095	0	0	152,095	0	152,095	152,095	152,077	18	18
Education Subventions & Training		8,640	(4,000)	0	4,640	0	4,640	4,640	4,640	0	0
6302	Training (including Scholarships)	8,640	(4,000)	0	4,640	0	4,640	4,640	4,640	0	0
Rates, Taxes & Subvention to Local Authorities		3,760	0	0	3,760	0	3,760	3,760	888	2,872	2,872
6311	Rates & Taxes	3,760	0	0	3,760	0	3,760	3,760	888	2,872	2,872
Local Org., Int'l Org. & Constitutional Agencies		9,297	0	0	9,297	0	9,297	9,297	7,051	2,246	2,246
6321	Subsidies & Contributions to Local Organisation	9,232	0	0	9,232	0	9,232	9,232	6,986	2,246	2,246
6322	Subsidies & Contributions to Int'l Organisation	65	0	0	65	0	65	65	65	0	0

MS. M.T. Jr. THOMAS
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 512 - GUYANA POLICE FORCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		14,375,927	(7,258)	0	14,368,669	0	14,368,669	14,280,192	14,269,090	99,579	11,102
Wages & Salaries		7,480,424	524,521	0	8,004,945	0	8,004,945	7,969,238	7,968,269	36,676	969
6111	Administrative	378,441	7,107	0	385,548	0	385,548	385,548	385,548	0	0
6113	Other Technical & Craft Skilled	1,037,868	206,782	0	1,244,650	0	1,244,650	1,244,650	1,244,650	0	0
6114	Clerical & Office Support	5,371,923	279,349	0	5,651,272	0	5,651,272	5,651,272	5,650,693	579	579
6115	Semi-Skilled Operatives & Unskilled	599,385	31,283	0	630,668	0	630,668	630,668	630,278	390	390
6116	Contracted Employees	92,807	0	0	92,807	0	92,807	57,100	57,100	35,707	0
Overhead Expenses		2,923,131	(524,522)	0	2,398,609	0	2,398,609	2,345,839	2,337,327	61,282	8,512
6131	Other Direct Labour Costs	444,280	36,931	0	481,211	0	481,211	481,211	481,211	0	0
6133	Benefits & Allowances	1,858,291	(561,453)	0	1,296,838	0	1,296,838	1,260,467	1,251,955	44,883	8,512
6134	National Insurance	620,560	0	0	620,560	0	620,560	604,161	604,161	16,399	0
Materials, Equipment & Supplies		228,000	0	0	228,000	0	228,000	228,000	227,885	115	115
6221	Drugs & Medical Supplies	20,000	0	0	20,000	0	20,000	20,000	19,978	22	22
6222	Field Materials & Supplies	83,000	0	0	83,000	0	83,000	83,000	82,911	89	89
6223	Office Materials & Supplies	70,000	0	0	70,000	0	70,000	70,000	69,997	3	3
6224	Print & Non-Print Materials	55,000	0	0	55,000	0	55,000	55,000	54,999	1	1
Fuel & Lubricants		410,000	48,000	0	458,000	0	458,000	458,000	457,995	5	5
6231	Fuel & Lubricants	410,000	48,000	0	458,000	0	458,000	458,000	457,995	5	5
Rental & Maintenance of Buildings		143,960	58,480	0	202,440	0	202,440	202,440	202,063	377	377
6241	Rental of Buildings	13,960	0	0	13,960	0	13,960	13,960	13,936	24	24
6242	Maintenance of Buildings	70,000	39,480	0	109,480	0	109,480	109,480	109,158	322	322
6243	Janitorial & Cleaning Supplies	60,000	19,000	0	79,000	0	79,000	79,000	78,969	31	31
Maintenance of Infrastructure		40,000	15,379	0	55,379	0	55,379	55,379	55,246	133	133
6255	Maintenance of Other Infrastructure	40,000	15,379	0	55,379	0	55,379	55,379	55,246	133	133

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 512 - GUYANA POLICE FORCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		1,982,500	(544,115)	0	1,438,385	0	1,438,385	1,438,385	1,438,376	9	9
6261	Local Travel & Subsistence	1,700,000	(525,115)	0	1,174,885	0	1,174,885	1,174,885	1,174,885	0	0
6263	Postage, Telex & Cablegrams	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
6264	Vehicle Spares & Service	250,000	0	0	250,000	0	250,000	250,000	249,993	7	7
6265	Other Transport, Travel & Postage	30,600	(19,000)	0	11,600	0	11,600	11,600	11,598	2	2
Utility Charges		420,305	3,489	0	423,794	0	423,794	423,794	423,670	124	124
6271	Telephone & Internet Charges	171,558	30,189	0	201,747	0	201,747	201,747	201,747	0	0
6272	Electricity Charges	178,747	(15,000)	0	163,747	0	163,747	163,747	163,638	109	109
6273	Water Charges	70,000	(11,700)	0	58,300	0	58,300	58,300	58,285	15	15
Other Goods & Services Purchased		195,920	(1,721)	0	194,199	0	194,199	194,199	194,188	11	11
6282	Equipment Maintenance	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
6283	Cleaning & Extermination Services	40,000	0	0	40,000	0	40,000	40,000	39,995	5	5
6284	Other	115,920	(1,721)	0	114,199	0	114,199	114,199	114,193	6	6
Other Operating Expenses		143,203	451,243	0	594,446	0	594,446	594,446	594,378	68	68
6291	National & Other Events	5,054	(2,643)	0	2,411	0	2,411	2,411	2,411	0	0
6292	Dietary	6,149	460,000	0	466,149	0	466,149	466,149	466,092	57	57
6293	Refreshment & Meals	12,000	5,143	0	17,143	0	17,143	17,143	17,139	4	4
6294	Other	120,000	(11,257)	0	108,743	0	108,743	108,743	108,736	7	7
Education Subventions & Training		119,278	(39,733)	0	79,545	0	79,545	79,545	79,545	0	0
6302	Training (including Scholarships)	119,278	(39,733)	0	79,545	0	79,545	79,545	79,545	0	0
Rates, Taxes & Subvention to Local Authorities		278,000	0	0	278,000	0	278,000	278,000	277,418	582	582
6311	Rates & Taxes	278,000	0	0	278,000	0	278,000	278,000	277,418	582	582
Local Org., Int'l Org. & Constitutional Agencies		11,206	1,721	0	12,927	0	12,927	12,927	12,730	197	197
6322	Subsidies & Contributions to Int'l Organisation	11,206	1,721	0	12,927	0	12,927	12,927	12,730	197	197

MS. M.T. Jr. THOMAS
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 513 - GUYANA PRISON SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		2,759,208	2	154,264	2,913,474	0	2,913,474	2,911,997	2,907,140	6,334	4,857
Wages & Salaries		871,581	(15,505)	0	856,076	0	856,076	854,684	854,398	1,678	286
6111	Administrative	69,391	6,778	0	76,169	0	76,169	76,169	76,169	0	0
6113	Other Technical & Craft Skilled	303,626	0	0	303,626	0	303,626	303,626	303,626	0	0
6114	Clerical & Office Support	471,549	(24,109)	0	447,440	0	447,440	447,440	447,440	0	0
6115	Semi-Skilled Operatives & Unskilled	1,680	0	0	1,680	0	1,680	1,533	1,533	147	0
6116	Contracted Employees	22,149	1,826	0	23,975	0	23,975	23,975	23,689	286	286
6117	Temporary Employees	3,186	0	0	3,186	0	3,186	1,941	1,941	1,245	0
Overhead Expenses		234,466	15,506	0	249,972	0	249,972	249,887	249,887	85	0
6131	Other Direct Labour Costs	32,760	3,292	0	36,052	0	36,052	36,052	36,052	0	0
6133	Benefits & Allowances	134,520	13,490	0	148,010	0	148,010	147,925	147,925	85	0
6134	National Insurance	67,186	(1,276)	0	65,910	0	65,910	65,910	65,910	0	0
Materials, Equipment & Supplies		125,958	(991)	0	124,967	0	124,967	124,967	124,821	146	146
6221	Drugs & Medical Supplies	34,022	0	0	34,022	0	34,022	34,022	34,021	1	1
6222	Field Materials & Supplies	73,936	(4,441)	0	69,495	0	69,495	69,495	69,392	103	103
6223	Office Materials & Supplies	10,000	3,450	0	13,450	0	13,450	13,450	13,441	9	9
6224	Print & Non-Print Materials	8,000	0	0	8,000	0	8,000	8,000	7,967	33	33
Fuel & Lubricants		100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
6231	Fuel & Lubricants	100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
Rental & Maintenance of Buildings		139,857	(14,426)	0	125,431	0	125,431	125,431	124,367	1,064	1,064
6241	Rental of Buildings	7,695	(7,079)	0	616	0	616	616	616	0	0
6242	Maintenance of Buildings	62,695	0	0	62,695	0	62,695	62,695	61,635	1,060	1,060
6243	Janitorial & Cleaning Supplies	69,467	(7,347)	0	62,120	0	62,120	62,120	62,116	4	4
Maintenance of Infrastructure		62,000	0	0	62,000	0	62,000	62,000	60,430	1,570	1,570
6255	Maintenance of Other Infrastructure	62,000	0	0	62,000	0	62,000	62,000	60,430	1,570	1,570

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 513 - GUYANA PRISON SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		40,783	10,500	0	51,283	0	51,283	51,283	51,156	127	127
6261	Local Travel & Subsistence	18,146	1,292	0	19,438	0	19,438	19,438	19,425	13	13
6263	Postage, Telex & Cablegrams	37	0	0	37	0	37	37	37	0	0
6264	Vehicle Spares & Service	17,100	9,208	0	26,308	0	26,308	26,308	26,218	90	90
6265	Other Transport, Travel & Postage	5,500	0	0	5,500	0	5,500	5,500	5,476	24	24
Utility Charges		69,163	(9,451)	0	59,712	0	59,712	59,712	59,712	0	0
6271	Telephone & Internet Charges	20,523	0	0	20,523	0	20,523	20,523	20,523	0	0
6272	Electricity Charges	26,640	(1,542)	0	25,098	0	25,098	25,098	25,098	0	0
6273	Water Charges	22,000	(7,909)	0	14,091	0	14,091	14,091	14,091	0	0
Other Goods & Services Purchased		241,642	14,369	37,188	293,199	0	293,199	293,199	292,741	458	458
6282	Equipment Maintenance	18,240	10,915	0	29,155	0	29,155	29,155	28,725	430	430
6283	Cleaning & Extermination Services	13,000	3,454	0	16,454	0	16,454	16,454	16,454	0	0
6284	Other	210,402	0	37,188	247,590	0	247,590	247,590	247,562	28	28
Other Operating Expenses		819,402	0	117,076	936,478	0	936,478	936,478	936,021	457	457
6291	National & Other Events	970	0	0	970	0	970	970	968	2	2
6292	Dietary	710,597	0	117,076	827,673	0	827,673	827,673	827,673	0	0
6293	Refreshment & Meals	86,017	0	0	86,017	0	86,017	86,017	85,986	31	31
6294	Other	21,818	0	0	21,818	0	21,818	21,818	21,394	424	424
Education Subventions & Training		50,000	0	0	50,000	0	50,000	50,000	49,251	749	749
6302	Training (including Scholarships)	50,000	0	0	50,000	0	50,000	50,000	49,251	749	749
Rates, Taxes & Subvention to Local Authorities		3,976	0	0	3,976	0	3,976	3,976	3,976	0	0
6311	Rates & Taxes	3,976	0	0	3,976	0	3,976	3,976	3,976	0	0
Local Org., Int'l Org. & Constitutional Agencies		380	0	0	380	0	380	380	380	0	0
6321	Subsidies & Contributions to Local Organisation	50	0	0	50	0	50	50	50	0	0
6322	Subsidies & Contributions to Int'l Organisation	330	0	0	330	0	330	330	330	0	0

MS. M.T. Jr. THOMAS
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 515 - GUYANA FIRE SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		1,560,276	0	40,000	1,600,276	0	1,600,276	1,597,536	1,535,651	64,625	61,885
Wages & Salaries		814,613	23,152	0	837,765	0	837,765	836,934	836,934	831	0
6111	Administrative	68,295	4,638	0	72,933	0	72,933	72,933	72,933	0	0
6113	Other Technical & Craft Skilled	696,160	33,510	0	729,670	0	729,670	729,670	729,670	0	0
6115	Semi-Skilled Operatives & Unskilled	10,398	727	0	11,125	0	11,125	10,398	10,398	727	0
6116	Contracted Employees	17,636	(3,930)	0	13,706	0	13,706	13,706	13,706	0	0
6117	Temporary Employees	22,124	(11,793)	0	10,331	0	10,331	10,227	10,227	104	0
Overhead Expenses		296,408	(23,152)	0	273,256	0	273,256	271,347	269,189	4,067	2,158
6131	Other Direct Labour Costs	32,077	5,164	0	37,241	0	37,241	36,847	36,847	394	0
6133	Benefits & Allowances	199,243	(30,034)	0	169,209	0	169,209	167,694	165,833	3,376	1,861
6134	National Insurance	65,088	1,718	0	66,806	0	66,806	66,806	66,509	297	297
Materials, Equipment & Supplies		115,500	1,500	0	117,000	0	117,000	117,000	111,445	5,555	5,555
6221	Drugs & Medical Supplies	20,000	0	0	20,000	0	20,000	20,000	18,478	1,522	1,522
6222	Field Materials & Supplies	81,000	0	0	81,000	0	81,000	81,000	78,214	2,786	2,786
6223	Office Materials & Supplies	8,000	0	0	8,000	0	8,000	8,000	7,085	915	915
6224	Print & Non-Print Materials	6,500	1,500	0	8,000	0	8,000	8,000	7,668	332	332
Fuel & Lubricants		70,000	(11,542)	0	58,458	0	58,458	58,458	51,687	6,771	6,771
6231	Fuel & Lubricants	70,000	(11,542)	0	58,458	0	58,458	58,458	51,687	6,771	6,771
Rental & Maintenance of Buildings		44,018	6,544	0	50,562	0	50,562	50,562	36,976	13,586	13,586
6241	Rental of Buildings	5,262	1,738	0	7,000	0	7,000	7,000	5,080	1,920	1,920
6242	Maintenance of Buildings	30,956	0	0	30,956	0	30,956	30,956	19,453	11,503	11,503
6243	Janitorial & Cleaning Supplies	7,800	4,806	0	12,606	0	12,606	12,606	12,443	163	163
Maintenance of Infrastructure		18,167	0	0	18,167	0	18,167	18,167	10,737	7,430	7,430
6255	Maintenance of Other Infrastructure	18,167	0	0	18,167	0	18,167	18,167	10,737	7,430	7,430

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 515 - GUYANA FIRE SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		66,682	1,718	0	68,400	0	68,400	68,400	60,264	8,136	8,136
6261	Local Travel & Subsistence	20,050	1,363	0	21,413	0	21,413	21,413	21,413	0	0
6263	Postage, Telex & Cablegrams	32	0	0	32	0	32	32	32	0	0
6264	Vehicle Spares & Service	46,000	0	0	46,000	0	46,000	46,000	38,014	7,986	7,986
6265	Other Transport, Travel & Postage	600	355	0	955	0	955	955	805	150	150
Utility Charges		49,180	0	0	49,180	0	49,180	49,180	43,677	5,503	5,503
6271	Telephone & Internet Charges	13,000	0	0	13,000	0	13,000	13,000	12,991	9	9
6272	Electricity Charges	24,180	690	0	24,870	0	24,870	24,870	19,647	5,223	5,223
6273	Water Charges	12,000	(690)	0	11,310	0	11,310	11,310	11,039	271	271
Other Goods & Services Purchased		33,300	2,522	40,000	75,822	0	75,822	75,822	72,135	3,687	3,687
6282	Equipment Maintenance	8,300	2,522	0	10,822	0	10,822	10,822	10,316	506	506
6283	Cleaning & Extermination Services	12,000	0	0	12,000	0	12,000	12,000	9,631	2,369	2,369
6284	Other	13,000	0	40,000	53,000	0	53,000	53,000	52,188	812	812
Other Operating Expenses		24,078	(742)	0	23,336	0	23,336	23,336	21,895	1,441	1,441
6291	National & Other Events	2,100	0	0	2,100	0	2,100	2,100	2,092	8	8
6293	Refreshment & Meals	5,000	1,780	0	6,780	0	6,780	6,780	6,617	163	163
6294	Other	16,978	(2,522)	0	14,456	0	14,456	14,456	13,186	1,270	1,270
Education Subventions & Training		20,000	0	0	20,000	0	20,000	20,000	12,382	7,618	7,618
6302	Training (including Scholarships)	20,000	0	0	20,000	0	20,000	20,000	12,382	7,618	7,618
Rates, Taxes & Subvention to Local Authorities		8,300	0	0	8,300	0	8,300	8,300	8,300	0	0
6311	Rates & Taxes	8,300	0	0	8,300	0	8,300	8,300	8,300	0	0
Local Org., Int'l Org. & Constitutional Agencies		30	0	0	30	0	30	30	30	0	0
6321	Subsidies & Contributions to Local Organisation	30	0	0	30	0	30	30	30	0	0

MS. M.T. Jr. THOMAS
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 516 - GENERAL REGISTER OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		215,823	(1)	0	215,822	0	215,822	192,930	175,237	40,585	17,693
Wages & Salaries		103,768	1,752	0	105,520	0	105,520	85,798	84,925	20,595	873
6112	Senior Technical	2,105	964	0	3,069	0	3,069	2,922	2,922	147	0
6113	Other Technical & Craft Skilled	3,816	0	0	3,816	0	3,816	3,388	3,388	428	0
6114	Clerical & Office Support	56,573	102	0	56,675	0	56,675	52,934	52,934	3,741	0
6115	Semi-Skilled Operatives & Unskilled	1,868	131	0	1,999	0	1,999	1,868	1,868	131	0
6116	Contracted Employees	39,406	(1,991)	0	37,415	0	37,415	23,748	22,875	14,540	873
6117	Temporary Employees	0	2,546	0	2,546	0	2,546	938	938	1,608	0
Overhead Expenses		31,718	(1,753)	0	29,965	0	29,965	26,795	13,109	16,856	13,686
6131	Other Direct Labour Costs	0	722	0	722	0	722	719	719	3	0
6133	Benefits & Allowances	23,364	(2,475)	0	20,889	0	20,889	20,889	7,227	13,662	13,662
6134	National Insurance	8,354	0	0	8,354	0	8,354	5,187	5,163	3,191	24
Materials, Equipment & Supplies		36,917	(8,351)	0	28,566	0	28,566	28,566	28,270	296	296
6221	Drugs & Medical Supplies	240	0	0	240	0	240	240	240	0	0
6223	Office Materials & Supplies	4,554	(2,167)	0	2,387	0	2,387	2,387	2,092	295	295
6224	Print & Non-Print Materials	32,123	(6,184)	0	25,939	0	25,939	25,939	25,938	1	1
Fuel & Lubricants		900	175	0	1,075	0	1,075	1,075	1,071	4	4
6231	Fuel & Lubricants	900	175	0	1,075	0	1,075	1,075	1,071	4	4
Rental & Maintenance of Buildings		13,785	741	0	14,526	0	14,526	14,526	14,430	96	96
6241	Rental of Buildings	13,185	(251)	0	12,934	0	12,934	12,934	12,934	0	0
6243	Janitorial & Cleaning Supplies	600	992	0	1,592	0	1,592	1,592	1,496	96	96
Transport, Travel & Postage		3,500	882	0	4,382	0	4,382	4,382	3,465	917	917
6261	Local Travel & Subsistence	2,500	0	0	2,500	0	2,500	2,500	2,499	1	1
6263	Postage, Telex & Cablegrams	500	773	0	1,273	0	1,273	1,273	486	787	787
6264	Vehicle Spares & Service	500	109	0	609	0	609	609	480	129	129

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 516 - GENERAL REGISTER OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
	Utility Charges	1,020	1,000	0	2,020	0	2,020	2,020	1,659	361	361
6271	Telephone & Internet Charges	300	1,000	0	1,300	0	1,300	1,300	939	361	361
6272	Electricity Charges	720	0	0	720	0	720	720	720	0	0
	Other Goods & Services Purchased	21,965	5,303	0	27,268	0	27,268	27,268	26,249	1,019	1,019
6282	Equipment Maintenance	2,765	(1,240)	0	1,525	0	1,525	1,525	1,525	0	0
6283	Cleaning & Extermination Services	1,200	0	0	1,200	0	1,200	1,200	1,189	11	11
6284	Other	18,000	6,543	0	24,543	0	24,543	24,543	23,535	1,008	1,008
	Other Operating Expenses	250	250	0	500	0	500	500	430	70	70
6293	Refreshment & Meals	250	250	0	500	0	500	500	430	70	70
	Education Subventions & Training	2,000	0	0	2,000	0	2,000	2,000	1,629	371	371
6302	Training (including Scholarships)	2,000	0	0	2,000	0	2,000	2,000	1,629	371	371

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**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 517 - CUSTOMS ANTI NARCOTICS UNIT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		435,469	0	0	435,469	0	435,469	435,469	435,012	457	457
Wages & Salaries		310,162	0	0	310,162	0	310,162	310,162	309,925	237	237
6116	Contracted Employees	310,162	0	0	310,162	0	310,162	310,162	309,925	237	237
Overhead Expenses		11,513	(1,750)	0	9,763	0	9,763	9,763	9,762	1	1
6221	Drugs & Medical Supplies	625	0	0	625	0	625	625	625	0	0
6222	Field Materials & Supplies	7,200	(1,750)	0	5,450	0	5,450	5,450	5,449	1	1
6223	Office Materials & Supplies	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6224	Print & Non-Print Materials	688	0	0	688	0	688	688	688	0	0
Fuel & Lubricants		15,000	0	0	15,000	0	15,000	15,000	14,998	2	2
6231	Fuel & Lubricants	15,000	0	0	15,000	0	15,000	15,000	14,998	2	2
Rental & Maintenance of Buildings		16,420	(992)	0	15,428	0	15,428	15,428	15,278	150	150
6241	Rental of Buildings	10,920	(1,190)	0	9,730	0	9,730	9,730	9,580	150	150
6242	Maintenance of Buildings	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6243	Janitorial & Cleaning Supplies	3,000	198	0	3,198	0	3,198	3,198	3,198	0	0
Maintenance of Infrastructure		3,600	0	0	3,600	0	3,600	3,600	3,593	7	7
6255	Maintenance of Other Infrastructure	3,600	0	0	3,600	0	3,600	3,600	3,593	7	7
Transport, Travel & Postage		14,260	1,170	0	15,430	0	15,430	15,430	15,428	2	2
6261	Local Travel & Subsistence	3,000	0	0	3,000	0	3,000	3,000	2,998	2	2
6264	Vehicle Spares & Service	9,260	1,170	0	10,430	0	10,430	10,430	10,430	0	0
6265	Other Transport, Travel & Postage	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
Utility Charges		10,076	160	0	10,236	0	10,236	10,236	10,236	0	0
6271	Telephone & Internet Charges	4,000	440	0	4,440	0	4,440	4,440	4,440	0	0
6272	Electricity Charges	5,796	0	0	5,796	0	5,796	5,796	5,796	0	0
6273	Water Charges	280	(280)	0	0	0	0	0	0	0	0

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 517 - CUSTOMS ANTI NARCOTICS UNIT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Other Goods & Services Purchased		7,277	(1,245)	0	6,032	0	6,032	6,032	6,032	0	0
6281	Security Services	1,587	(695)	0	892	0	892	892	892	0	0
6282	Equipment Maintenance	2,700	(550)	0	2,150	0	2,150	2,150	2,150	0	0
6283	Cleaning & Extermination Services	600	0	0	600	0	600	600	600	0	0
6284	Other	2,390	0	0	2,390	0	2,390	2,390	2,390	0	0
Other Operating Expenses		44,161	2,657	0	46,818	0	46,818	46,818	46,760	58	58
6291	National & Other Events	600	0	0	600	0	600	600	600	0	0
6292	Dietary	10,920	(566)	0	10,354	0	10,354	10,354	10,354	0	0
6293	Refreshment & Meals	17,841	1,163	0	19,004	0	19,004	19,004	18,958	46	46
6294	Other	14,800	2,060	0	16,860	0	16,860	16,860	16,848	12	12
Education Subventions & Training		3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6302	Training (including Scholarships)	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0

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AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 521 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		116,019	8,101	0	124,120	0	124,120	120,995	120,788	3,332	207
Wages & Salaries		55,843	(1,000)	0	54,843	0	54,843	52,078	51,941	2,902	137
6111	Administrative	23,040	(1,101)	0	21,939	0	21,939	20,569	20,569	1,370	0
6112	Senior Technical	1,742	9	0	1,751	0	1,751	1,750	1,750	1	0
6113	Other Technical & Craft Skilled	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6114	Clerical & Office Support	19,927	0	0	19,927	0	19,927	18,534	18,534	1,393	0
6115	Semi-Skilled Operatives & Unskilled	6,759	47	0	6,806	0	6,806	6,806	6,806	0	0
6116	Contracted Employees	3,175	45	0	3,220	0	3,220	3,219	3,082	138	137
Overhead Expenses		10,484	311	0	10,795	0	10,795	10,436	10,436	359	0
6131	Other Direct Labour Costs	1,703	311	0	2,014	0	2,014	1,983	1,983	31	0
6133	Benefits & Allowances	4,713	0	0	4,713	0	4,713	4,572	4,572	141	0
6134	National Insurance	4,068	0	0	4,068	0	4,068	3,881	3,881	187	0
Materials, Equipment & Supplies		4,090	243	0	4,333	0	4,333	4,333	4,331	2	2
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6222	Field Materials & Supplies	140	0	0	140	0	140	140	138	2	2
6223	Office Materials & Supplies	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6224	Print & Non-Print Materials	1,350	243	0	1,593	0	1,593	1,593	1,593	0	0
Fuel & Lubricants		4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6231	Fuel & Lubricants	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
Rental & Maintenance of Buildings		10,377	7,557	0	17,934	0	17,934	17,934	17,932	2	2
6241	Rental of Buildings	7,761	0	0	7,761	0	7,761	7,761	7,761	0	0
6242	Maintenance of Buildings	1,316	7,557	0	8,873	0	8,873	8,873	8,871	2	2
6243	Janitorial & Cleaning Supplies	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
Transport, Travel & Postage		3,965	763	0	4,728	0	4,728	4,728	4,718	10	10
6261	Local Travel & Subsistence	200	0	0	200	0	200	200	199	1	1
6263	Postage, Telex & Cablegrams	15	13	0	28	0	28	28	27	1	1
6264	Vehicle Spares & Service	3,750	750	0	4,500	0	4,500	4,500	4,492	8	8

**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 521 - POLICY DEVELOPMENT & ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
	Utility Charges	3,042	(230)	0	2,812	0	2,812	2,811	2,797	15	14
6271	Telephone & Internet Charges	1,600	149	0	1,749	0	1,749	1,748	1,734	15	14
6273	Water Charges	1,442	(379)	0	1,063	0	1,063	1,063	1,063	0	0
	Other Goods & Services Purchased	16,965	1,105	0	18,070	0	18,070	18,070	18,069	1	1
6281	Security Services	4,088	900	0	4,988	0	4,988	4,988	4,988	0	0
6282	Equipment Maintenance	1,209	205	0	1,414	0	1,414	1,414	1,414	0	0
6283	Cleaning & Extermination Services	500	0	0	500	0	500	500	499	1	1
6284	Other	11,168	0	0	11,168	0	11,168	11,168	11,168	0	0
	Other Operating Expenses	3,120	(248)	0	2,872	0	2,872	2,872	2,833	39	39
6291	National & Other Events	360	(43)	0	317	0	317	317	317	0	0
6293	Refreshment & Meals	2,500	0	0	2,500	0	2,500	2,500	2,461	39	39
6294	Other	260	(205)	0	55	0	55	55	55	0	0
	Education Subventions & Training	2,583	(400)	0	2,183	0	2,183	2,183	2,181	2	2
6302	Training (including Scholarships)	2,583	(400)	0	2,183	0	2,183	2,183	2,181	2	2
	Rates, Taxes & Subvention to Local Authorities	1,550	0	0	1,550	0	1,550	1,550	1,550	0	0
6311	Rates & Taxes	1,550	0	0	1,550	0	1,550	1,550	1,550	0	0

MS. J. NESTOR-BURROWES
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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 2021**

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		388,886	(8,101)	0	380,785	0	380,785	374,888	374,882	5,903	6
Wages & Salaries		224,309	(418)	0	223,891	0	223,891	217,995	217,995	5,896	0
6111	Administrative	68,740	0	0	68,740	0	68,740	65,473	65,473	3,267	0
6114	Clerical & Office Support	6,065	(418)	0	5,647	0	5,647	4,293	4,293	1,354	0
6115	Semi-Skilled Operatives & Unskilled	2,504	0	0	2,504	0	2,504	1,994	1,994	510	0
6116	Contracted Employees	147,000	0	0	147,000	0	147,000	146,235	146,235	765	0
Overhead Expenses		19,364	1,107	0	20,471	0	20,471	20,470	20,470	1	0
6131	Other Direct Labour Costs	7,617	9	0	7,626	0	7,626	7,626	7,626	0	0
6133	Benefits & Allowances	5,486	1,092	0	6,578	0	6,578	6,577	6,577	1	0
6134	National Insurance	6,261	6	0	6,267	0	6,267	6,267	6,267	0	0
Materials, Equipment & Supplies		7,080	1,780	0	8,860	0	8,860	8,860	8,859	1	1
6221	Drugs & Medical Supplies	80	0	0	80	0	80	80	80	0	0
6223	Office Materials & Supplies	4,500	1,593	0	6,093	0	6,093	6,093	6,093	0	0
6224	Print & Non-Print Materials	2,500	187	0	2,687	0	2,687	2,687	2,686	1	1
Fuel & Lubricants		850	0	0	850	0	850	850	850	0	0
6231	Fuel & Lubricants	850	0	0	850	0	850	850	850	0	0
Rental & Maintenance of Buildings		880	387	0	1,267	0	1,267	1,267	1,267	0	0
6243	Janitorial & Cleaning Supplies	880	387	0	1,267	0	1,267	1,267	1,267	0	0
Transport, Travel & Postage		2,255	1,479	0	3,734	0	3,734	3,734	3,732	2	2
6261	Local Travel & Subsistence	360	0	0	360	0	360	360	359	1	1
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Service	1,375	0	0	1,375	0	1,375	1,375	1,375	0	0
6265	Other Transport, Travel & Postage	500	1,479	0	1,979	0	1,979	1,979	1,978	1	1

**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 523 - ATTORNEY GENERAL'S CHAMBERS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
	Utility Charges	6,082	230	0	6,312	0	6,312	6,312	6,311	1	1
6271	Telephone & Internet Charges	1,500	230	0	1,730	0	1,730	1,730	1,730	0	0
6272	Electricity Charges	2,162	0	0	2,162	0	2,162	2,162	2,162	0	0
6273	Water Charges	2,420	0	0	2,420	0	2,420	2,420	2,419	1	1
	Other Goods & Services Purchased	119,126	(9,493)	0	109,633	0	109,633	109,633	109,633	0	0
6281	Security Services	2,044	0	0	2,044	0	2,044	2,044	2,044	0	0
6282	Equipment Maintenance	1,432	200	0	1,632	0	1,632	1,632	1,632	0	0
6283	Cleaning & Extermination Services	650	0	0	650	0	650	650	650	0	0
6284	Other	115,000	(9,693)	0	105,307	0	105,307	105,307	105,307	0	0
	Other Operating Expenses	1,620	0	0	1,620	0	1,620	1,620	1,619	1	1
6293	Refreshment & Meals	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6294	Other	120	0	0	120	0	120	120	119	1	1
	Education Subventions & Training	7,320	(3,173)	0	4,147	0	4,147	4,147	4,146	1	1
6302	Training (including Scholarships)	7,320	(3,173)	0	4,147	0	4,147	4,147	4,146	1	1

MS. J. NESTOR-BURROWES
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**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 524 - STATE SOLICITOR
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		35,740	0	0	35,740	0	35,740	35,740	32,384	3,356	3,356
Wages & Salaries		27,825	(191)	0	27,634	0	27,634	27,634	24,404	3,230	3,230
6111	Administrative	0	9,452	0	9,452	0	9,452	9,452	9,452	0	0
6113	Other Technical & Craft Skilled	1,179	0	0	1,179	0	1,179	1,179	1,179	0	0
6114	Clerical & Office Support	5,817	(191)	0	5,626	0	5,626	5,626	5,626	0	0
6115	Semi-Skilled Operatives & Unskilled	840	0	0	840	0	840	840	840	0	0
6116	Contracted Employees	19,989	(9,452)	0	10,537	0	10,537	10,537	7,307	3,230	3,230
Overhead Expenses		1,379	191	0	1,570	0	1,570	1,570	1,570	0	0
6131	Other Direct Labour Costs	0	9	0	9	0	9	9	9	0	0
6133	Benefits & Allowances	725	(61)	0	664	0	664	664	664	0	0
6134	National Insurance	654	243	0	897	0	897	897	897	0	0
Materials, Equipment & Supplies		1,645	0	0	1,645	0	1,645	1,645	1,640	5	5
6221	Drugs & Medical Supplies	25	0	0	25	0	25	25	25	0	0
6223	Office Materials & Supplies	970	0	0	970	0	970	970	966	4	4
6224	Print & Non-Print Materials	650	0	0	650	0	650	650	649	1	1
Rental & Maintenance of Buildings		584	20	0	604	0	604	604	604	0	0
6243	Janitorial & Cleaning Supplies	584	20	0	604	0	604	604	604	0	0
Transport, Travel & Postage		140	0	0	140	0	140	140	139	1	1
6261	Local Travel & Subsistence	120	0	0	120	0	120	120	119	1	1
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	20	0	0
Utility Charges		375	0	0	375	0	375	375	315	60	60
6271	Telephone & Internet Charges	375	0	0	375	0	375	375	315	60	60
Other Goods & Services Purchased		2,792	103	0	2,895	0	2,895	2,895	2,846	49	49
6282	Equipment Maintenance	620	372	0	992	0	992	992	944	48	48
6283	Cleaning & Extermination Services	172	115	0	287	0	287	287	286	1	1
6284	Other	2,000	(384)	0	1,616	0	1,616	1,616	1,616	0	0
Other Operating Expenses		400	0	0	400	0	400	400	399	1	1
6293	Refreshment & Meals	400	0	0	400	0	400	400	399	1	1
Education Subventions & Training		600	(123)	0	477	0	477	477	467	10	10
6302	Training (including Scholarships)	600	(123)	0	477	0	477	477	467	10	10

MS. J. NESTOR-BURROWES
HEAD OF BUDGET AGENCY

AGENCY 53 - GUYANA DEFENCE FORCE
PROGRAMME 531 - DEFENCE & SECURITY SUPPORT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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	13,683,779	(1)	394,392	14,078,170	0	14,078,170	14,078,170	14,058,781	19,389	19,389
Wages & Salaries	5,711,380	(46,432)	0	5,664,948	0	5,664,948	5,664,948	5,664,049	899	899
6111 Administrative	387,100	66,693	0	453,793	0	453,793	453,793	453,680	113	113
6112 Senior Technical	471,000	31,467	0	502,467	0	502,467	502,467	502,467	0	0
6113 Other Technical & Craft Skilled	702,480	143,525	0	846,005	0	846,005	846,005	845,955	50	50
6114 Clerical & Office Support	2,017,164	144,154	0	2,161,318	0	2,161,318	2,161,318	2,161,079	239	239
6115 Semi-Skilled Operatives & Unskilled	1,682,556	(417,655)	0	1,264,901	0	1,264,901	1,264,901	1,264,633	268	268
6116 Contracted Employees	323,400	(56,724)	0	266,676	0	266,676	266,676	266,676	0	0
6117 Temporary Employees	127,680	42,108	0	169,788	0	169,788	169,788	169,559	229	229
Overhead Expenses	2,124,968	46,431	0	2,171,399	0	2,171,399	2,171,399	2,171,207	192	192
6131 Other Direct Labour Costs	260,125	1,664	0	261,789	0	261,789	261,789	261,789	0	0
6132 Incentives	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6133 Benefits & Allowances	560,443	7,906	0	568,349	0	568,349	568,349	568,349	0	0
6134 National Insurance	402,000	(4,408)	0	397,592	0	397,592	397,592	397,592	0	0
6135 Pensions	890,400	41,269	0	931,669	0	931,669	931,669	931,477	192	192
Materials, Equipment & Supplies	760,000	(107,000)	249,968	902,968	0	902,968	902,968	902,050	918	918
6221 Drugs & Medical Supplies	55,000	0	0	55,000	0	55,000	55,000	54,994	6	6
6222 Field Materials & Supplies	610,000	(109,000)	249,968	750,968	0	750,968	750,968	750,686	282	282
6223 Office Materials & Supplies	55,000	0	0	55,000	0	55,000	55,000	54,877	123	123
6224 Print & Non-Print Materials	40,000	2,000	0	42,000	0	42,000	42,000	41,493	507	507
Fuel & Lubricants	600,000	(59,222)	0	540,778	0	540,778	540,778	540,775	3	3
6231 Fuel & Lubricants	600,000	(59,222)	0	540,778	0	540,778	540,778	540,775	3	3
Rental & Maintenance of Buildings	270,000	16,300	4,100	290,400	0	290,400	290,400	289,771	629	629
6241 Rental of Buildings	5,000	2,300	2,100	9,400	0	9,400	9,400	9,360	40	40
6242 Maintenance of Buildings	160,000	14,000	2,000	176,000	0	176,000	176,000	175,832	168	168
6243 Janitorial & Cleaning Supplies	105,000	0	0	105,000	0	105,000	105,000	104,579	421	421

AGENCY 53 - GUYANA DEFENCE FORCE
PROGRAMME 531 - DEFENCE & SECURITY SUPPORT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Maintenance of Infrastructure	144,000	9,500	0	153,500	0	153,500	153,500	152,558	942	942
6251 Maintenance of Roads	13,000	0	0	13,000	0	13,000	13,000	12,995	5	5
6252 Maintenance of Bridges	17,000	0	0	17,000	0	17,000	17,000	16,891	109	109
6253 Maintenance of Drainage & Irrigation Works	24,000	0	0	24,000	0	24,000	24,000	23,515	485	485
6255 Maintenance of Other Infrastructure	90,000	9,500	0	99,500	0	99,500	99,500	99,157	343	343
Transport, Travel & Postage	540,221	78,922	0	619,143	0	619,143	619,143	613,258	5,885	5,885
6261 Local Travel & Subsistence	18,000	4,000	0	22,000	0	22,000	22,000	21,719	281	281
6262 Overseas Conferences & Official Visits	12,500	17,652	0	30,152	0	30,152	30,152	25,437	4,715	4,715
6263 Postage, Telex & Cablegrams	2,721	2,270	0	4,991	0	4,991	4,991	4,851	140	140
6264 Vehicle Spares & Service	337,000	0	0	337,000	0	337,000	337,000	336,486	514	514
6265 Other Transport, Travel & Postage	170,000	55,000	0	225,000	0	225,000	225,000	224,765	235	235
Utility Charges	310,000	0	0	310,000	0	310,000	310,000	309,046	954	954
6271 Telephone & Internet Charges	103,000	0	0	103,000	0	103,000	103,000	102,046	954	954
6272 Electricity Charges	160,000	0	0	160,000	0	160,000	160,000	160,000	0	0
6273 Water Charges	47,000	0	0	47,000	0	47,000	47,000	47,000	0	0
Other Goods & Services Purchased	1,062,810	(38,500)	0	1,024,310	0	1,024,310	1,024,310	1,016,856	7,454	7,454
6281 Security Services	42,810	1,500	0	44,310	0	44,310	44,310	43,439	871	871
6282 Equipment Maintenance	888,000	(70,000)	0	818,000	0	818,000	818,000	816,888	1,112	1,112
6283 Cleaning & Extermination Services	52,000	10,000	0	62,000	0	62,000	62,000	61,064	936	936
6284 Other	80,000	20,000	0	100,000	0	100,000	100,000	95,465	4,535	4,535
Other Operating Expenses	1,885,200	50,000	140,324	2,075,524	0	2,075,524	2,075,524	2,075,347	177	177
6291 National & Other Events	1,500	0	0	1,500	0	1,500	1,500	1,460	40	40
6292 Dietary	1,031,000	70,000	55,966	1,156,966	0	1,156,966	1,156,966	1,156,924	42	42
6293 Refreshment & Meals	2,700	0	0	2,700	0	2,700	2,700	2,629	71	71
6294 Other	850,000	(20,000)	84,358	914,358	0	914,358	914,358	914,334	24	24
Education Subventions & Training	264,200	50,000	0	314,200	0	314,200	314,200	313,571	629	629
6302 Training (including Scholarships)	264,200	50,000	0	314,200	0	314,200	314,200	313,571	629	629
Rates, Taxes & Subvention to Local Authorities	11,000	0	0	11,000	0	11,000	11,000	10,293	707	707
6311 Rates & Taxes	11,000	0	0	11,000	0	11,000	11,000	10,293	707	707

COMMANDER V. BURNETT
HEAD OF BUDGET AGENCY

**AGENCY 55 - SUPREME COURT
PROGRAMME 551 - SUPREME COURT OF JUDICATURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		2,233,937	0	0	2,233,937	0	2,233,937	2,233,937	2,233,739	198	198
Local Org., Int'l Org. & Constitutional Agencies		2,233,937	0	0	2,233,937	0	2,233,937	2,233,937	2,233,739	198	198
6323	Constitutional Agencies	2,233,937	0	0	2,233,937	0	2,233,937	2,233,937	2,233,739	198	198

MS. S. LOVELL
HEAD OF BUDGET AGENCY

**AGENCY 56 - PUBLIC PROSECUTIONS
PROGRAMME 561 - PUBLIC PROSECUTIONS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		220,859	0	0	220,859	0	220,859	220,859	220,760	99	99
Local Org., Int'l Org. & Constitutional Agencies		220,859	0	0	220,859	0	220,859	220,859	220,760	99	99
6323	Constitutional Agencies	220,859	0	0	220,859	0	220,859	220,859	220,760	99	99

MS. S. ALL-HACK
HEAD OF BUDGET AGENCY

**AGENCY 57 - OFFICE OF THE OMBUDSMAN
PROGRAMME 571 - OMBUDSMAN
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		73,920	0	0	73,920	0	73,920	73,920	53,118	20,802	20,802
Local Org., Int'l Org. & Constitutional Agencies		73,920	0	0	73,920	0	73,920	73,920	53,118	20,802	20,802
6323	Constitutional Agencies	73,920	0	0	73,920	0	73,920	73,920	53,118	20,802	20,802

MS. F. Mc WATT
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 2021**

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		62,141	0	0	62,141	0	62,141	62,141	62,133	8	8
Local Org., Int'l Org. & Constitutional Agencies		62,141	0	0	62,141	0	62,141	62,141	62,133	8	8
6323	Constitutional Agencies	62,141	0	0	62,141	0	62,141	62,141	62,133	8	8

MRS. P. BROWNE-STEWART
HEAD OF BUDGET AGENCY

**AGENCY 59 - ETHNIC RELATIONS COMMISSION
PROGRAMME 591 - ETHNIC RELATIONS COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		227,526	0	0	227,526	0	227,526	227,526	150,076	77,450	77,450
Local Org., Int'l Org. & Constitutional Agencies		227,526	0	0	227,526	0	227,526	227,526	150,076	77,450	77,450
6323	Constitutional Agencies	227,526	0	0	227,526	0	227,526	227,526	150,076	77,450	77,450

MS. R. CHESTER
HEAD OF BUDGET AGENCY

**AGENCY 60 - JUDICIAL SERVICE COMMISSION
PROGRAMME 601 - JUDICIAL SERVICE COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		10,020	0	0	10,020	0	10,020	10,020	9,876	144	144
Local Org., Int'l Org. & Constitutional Agencies		10,020	0	0	10,020	0	10,020	10,020	9,876	144	144
6323	Constitutional Agencies	10,020	0	0	10,020	0	10,020	10,020	9,876	144	144

MS. S. LOVELL
HEAD OF BUDGET AGENCY

AGENCY 61 - RIGHTS COMMISSION OF GUYANA
PROGRAMME 611 - RIGHTS COMMISSION OF GUYANA
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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	164,689	0	0	164,689	0	164,689	164,689	116,475	48,214	48,214
	Local Org., Int'l Org. & Constitutional Agencies	164,689	0	0	164,689	0	164,689	164,689	116,475	48,214	48,214
6323	Constitutional Agencies	164,689	0	0	164,689	0	164,689	164,689	116,475	48,214	48,214

MS. C. BRANFORD
HEAD OF BUDGET AGENCY

**AGENCY 62 - PUBLIC PROCUREMENT COMMISSION
PROGRAMME 621 - PUBLIC PROCUREMENT COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		196,443	0	0	196,443	0	196,443	196,443	107,396	89,047	89,047
Local Org., Int'l Org. & Constitutional Agencies		196,443	0	0	196,443	0	196,443	196,443	107,396	89,047	89,047
6323	Constitutional Agencies	196,443	0	0	196,443	0	196,443	196,443	107,396	89,047	89,047

MS. C. CORBIN
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 711 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		254,344	4,001	1,149	259,494	0	259,494	254,539	254,525	4,969	14
Wages & Salaries		52,036	(238)	0	51,798	0	51,798	46,865	46,865	4,933	0
6111	Administrative	1,304	27	0	1,331	0	1,331	1,331	1,331	0	0
6112	Senior Technical	1,248	0	0	1,248	0	1,248	1,248	1,248	0	0
6113	Other Technical & Craft Skilled	5,591	0	0	5,591	0	5,591	5,590	5,590	1	0
6114	Clerical & Office Support	16,918	805	0	17,723	0	17,723	17,723	17,723	0	0
6115	Semi-Skilled Operatives & Unskilled	13,779	21	0	13,800	0	13,800	13,800	13,800	0	0
6116	Contracted Employees	2,608	118	0	2,726	0	2,726	2,726	2,726	0	0
6117	Temporary Employees	10,588	(1,209)	0	9,379	0	9,379	4,447	4,447	4,932	0
Overhead Expenses		8,965	239	0	9,204	0	9,204	9,180	9,180	24	0
6131	Other Direct Labour Costs	952	114	0	1,066	0	1,066	1,066	1,066	0	0
6133	Benefits & Allowances	4,607	125	0	4,732	0	4,732	4,729	4,729	3	0
6134	National Insurance	3,406	0	0	3,406	0	3,406	3,385	3,385	21	0
Expenses Specific to the Agency		45,000	4,880	0	49,880	0	49,880	49,880	49,880	0	0
6211	Expenses Specific to the Agency	45,000	4,880	0	49,880	0	49,880	49,880	49,880	0	0
Materials, Equipment & Supplies		9,109	0	0	9,109	0	9,109	9,109	9,109	0	0
6221	Drugs & Medical Supplies	65	0	0	65	0	65	65	65	0	0
6222	Field Materials & Supplies	1,246	0	0	1,246	0	1,246	1,246	1,246	0	0
6223	Office Materials & Supplies	3,218	0	0	3,218	0	3,218	3,218	3,218	0	0
6224	Print & Non-Print Materials	4,580	0	0	4,580	0	4,580	4,580	4,580	0	0
Fuel & Lubricants		20,898	0	0	20,898	0	20,898	20,898	20,896	2	2
6231	Fuel & Lubricants	20,898	0	0	20,898	0	20,898	20,898	20,896	2	2
Rental & Maintenance of Buildings		18,845	0	0	18,845	0	18,845	18,845	18,844	1	1
6242	Maintenance of Buildings	15,865	0	0	15,865	0	15,865	15,865	15,865	0	0
6243	Janitorial & Cleaning Supplies	2,980	0	0	2,980	0	2,980	2,980	2,979	1	1
Maintenance of Infrastructure		18,600	0	0	18,600	0	18,600	18,600	18,596	4	4
6255	Maintenance of Other Infrastructure	18,600	0	0	18,600	0	18,600	18,600	18,596	4	4

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 711 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Transport, Travel & Postage	34,500	1,854	0	36,354	0	36,354	36,354	36,347	7	7
6261	Local Travel & Subsistence	20,500	690	0	21,190	0	21,190	21,190	21,189	1	1
6264	Vehicle Spares & Service	6,500	0	0	6,500	0	6,500	6,500	6,499	1	1
6265	Other Transport, Travel & Postage	7,500	1,164	0	8,664	0	8,664	8,664	8,659	5	5
	Utility Charges	3,600	(990)	0	2,610	0	2,610	2,611	2,611	(1)	0
6271	Telephone & Internet Charges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6272	Electricity Charges	1,600	(990)	0	610	0	610	611	611	(1)	0
	Other Goods & Services Purchased	34,011	(864)	1,149	34,296	0	34,296	34,297	34,297	(1)	0
6281	Security Services	28,711	0	1,149	29,860	0	29,860	29,860	29,860	0	0
6282	Equipment Maintenance	2,500	(864)	0	1,636	0	1,636	1,637	1,637	(1)	0
6283	Cleaning & Extermination Services	800	0	0	800	0	800	800	800	0	0
6284	Other	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
	Other Operating Expenses	6,700	0	0	6,700	0	6,700	6,700	6,700	0	0
6291	National & Other Events	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6293	Refreshment & Meals	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6294	Other	200	0	0	200	0	200	200	200	0	0
	Education Subventions & Training	880	(880)	0	0	0	0	0	0	0	0
6302	Training (including Scholarships)	880	(880)	0	0	0	0	0	0	0	0
	Rates, Taxes & Subvention to Local Authorities	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6312	Subventions to Local Authorities	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0

MR. T. BISESAR
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 712 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		388,562	0	2,704	391,266	0	391,266	384,789	383,787	7,479	1,002
Wages & Salaries		37,144	0	0	37,144	0	37,144	31,058	31,058	6,086	0
6113	Other Technical & Craft Skilled	12,255	0	0	12,255	0	12,255	12,244	12,244	11	0
6115	Semi-Skilled Operatives & Unskilled	16,152	0	0	16,152	0	16,152	14,422	14,422	1,730	0
6116	Contracted Employees	6,363	0	0	6,363	0	6,363	2,525	2,525	3,838	0
6117	Temporary Employees	2,374	0	0	2,374	0	2,374	1,867	1,867	507	0
Overhead Expenses		5,712	0	0	5,712	0	5,712	5,421	5,421	291	0
6133	Benefits & Allowances	3,325	0	0	3,325	0	3,325	3,138	3,138	187	0
6134	National Insurance	2,387	0	0	2,387	0	2,387	2,283	2,283	104	0
Materials, Equipment & Supplies		6,060	0	0	6,060	0	6,060	6,060	6,057	3	3
6221	Drugs & Medical Supplies	160	0	0	160	0	160	160	160	0	0
6222	Field Materials & Supplies	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
6223	Office Materials & Supplies	1,200	0	0	1,200	0	1,200	1,200	1,199	1	1
6224	Print & Non-Print Materials	2,000	0	0	2,000	0	2,000	2,000	1,998	2	2
Fuel & Lubricants		144,000	0	0	144,000	0	144,000	144,000	143,999	1	1
6231	Fuel & Lubricants	144,000	0	0	144,000	0	144,000	144,000	143,999	1	1
Rental & Maintenance of Buildings		18,220	0	0	18,220	0	18,220	18,220	17,500	720	720
6241	Rental of Buildings	720	0	0	720	0	720	720	0	720	720
6242	Maintenance of Buildings	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
6243	Janitorial & Cleaning Supplies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
Maintenance of Infrastructure		105,000	0	0	105,000	0	105,000	105,000	104,995	5	5
6251	Maintenance of Roads	54,000	0	0	54,000	0	54,000	54,000	53,999	1	1
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	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
6254	Maintenance of Sea & River Defenses	11,000	0	0	11,000	0	11,000	11,000	10,996	4	4
6255	Maintenance of Other Infrastructure	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 712 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		39,700	0	0	39,700	0	39,700	39,700	39,684	16	16
6261	Local Travel & Subsistence	8,200	0	0	8,200	0	8,200	8,200	8,197	3	3
6264	Vehicle Spares & Service	25,000	0	0	25,000	0	25,000	25,000	24,987	13	13
6265	Other Transport, Travel & Postage	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
Utility Charges		346	0	0	346	0	346	346	280	66	66
6271	Telephone & Internet Charges	346	0	0	346	0	346	346	280	66	66
Other Goods & Services Purchased		32,130	0	2,704	34,834	0	34,834	34,834	34,643	191	191
6281	Security Services	24,530	0	2,704	27,234	0	27,234	27,234	27,234	0	0
6282	Equipment Maintenance	2,000	0	0	2,000	0	2,000	2,000	1,995	5	5
6283	Cleaning & Extermination Services	3,800	0	0	3,800	0	3,800	3,800	3,695	105	105
6284	Other	1,800	0	0	1,800	0	1,800	1,800	1,719	81	81
Other Operating Expenses		150	0	0	150	0	150	150	150	0	0
6293	Refreshment & Meals	150	0	0	150	0	150	150	150	0	0
Education Subventions & Training		100	0	0	100	0	100	0	0	100	0
6302	Training (including Scholarships)	100	0	0	100	0	100	0	0	100	0

MR. T. BISESAR
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 713 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		1,695,308	(14,000)	5,838	1,687,146	0	1,687,146	1,646,868	1,642,514	44,632	4,354
Wages & Salaries		852,043	0	0	852,043	0	852,043	824,347	824,347	27,696	-
6111	Administrative	150,898	0	0	150,898	0	150,898	150,898	150,898	0	0
6112	Senior Technical	289,182	0	0	289,182	0	289,182	285,544	285,544	3,638	0
6113	Other Technical & Craft Skilled	8,301	0	0	8,301	0	8,301	5,453	5,453	2,848	0
6114	Clerical & Office Support	2,594	0	0	2,594	0	2,594	2,593	2,593	1	0
6115	Semi-Skilled Operatives & Unskilled	397,706	0	0	397,706	0	397,706	377,586	377,586	20,120	0
6116	Contracted Employees	3,362	0	0	3,362	0	3,362	2,273	2,273	1,089	0
Overhead Expenses		228,490	0	0	228,490	0	228,490	215,908	215,423	13,067	485
6131	Other Direct Labour Costs	4,894	0	0	4,894	0	4,894	4,894	4,894	0	0
6133	Benefits & Allowances	152,307	0	0	152,307	0	152,307	140,626	140,626	11,681	0
6134	National Insurance	71,289	0	0	71,289	0	71,289	70,388	69,903	1,386	485
Materials, Equipment & Supplies		68,000	0	0	68,000	0	68,000	68,000	68,000	0	0
6221	Drugs & Medical Supplies	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6222	Field Materials & Supplies	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
6223	Office Materials & Supplies	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
6224	Print & Non-Print Materials	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
Fuel & Lubricants		35,000	4,000	0	39,000	0	39,000	39,000	39,000	0	0
6231	Fuel & Lubricants	35,000	4,000	0	39,000	0	39,000	39,000	39,000	0	0
Rental & Maintenance of Buildings		232,370	(1,770)	0	230,600	0	230,600	230,600	230,600	0	0
6241	Rental of Buildings	2,370	(1,770)	0	600	0	600	600	600	0	0
6242	Maintenance of Buildings	200,000	0	0	200,000	0	200,000	200,000	200,000	0	0
6243	Janitorial & Cleaning Supplies	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
Maintenance of Infrastructure		39,900	0	0	39,900	0	39,900	39,900	39,900	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	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6254	Maintenance of Sea & River Defenses	9,400	0	0	9,400	0	9,400	9,400	9,400	0	0
6255	Maintenance of Other Infrastructure	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 713 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		53,020	4,500	0	57,520	0	57,520	57,520	57,497	23	23
6261	Local Travel & Subsistence	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	0	20	20
6264	Vehicle Spares & Service	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6265	Other Transport, Travel & Postage	17,000	4,500	0	21,500	0	21,500	21,500	21,497	3	3
Utility Charges		11,800	(7,426)	0	4,374	0	4,374	4,374	3,166	1,208	1,208
6271	Telephone & Internet Charges	5,800	(4,426)	0	1,374	0	1,374	1,374	1,373	1	1
6272	Electricity Charges	6,000	(3,000)	0	3,000	0	3,000	3,000	1,793	1,207	1,207
Other Goods & Services Purchased		93,535	3,478	5,838	102,851	0	102,851	102,851	101,710	1,141	1,141
6281	Security Services	58,035	0	5,838	63,873	0	63,873	63,873	63,873	0	0
6282	Equipment Maintenance	4,000	0	0	4,000	0	4,000	4,000	3,999	1	1
6283	Cleaning & Extermination Services	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6284	Other	24,000	3,478	0	27,478	0	27,478	27,478	26,338	1,140	1,140
Other Operating Expenses		74,478	(16,782)	0	57,696	0	57,696	57,696	57,499	197	197
6291	National & Other Events	15,500	(2,782)	0	12,718	0	12,718	12,718	12,706	12	12
6292	Dietary	53,978	(14,000)	0	39,978	0	39,978	39,978	39,793	185	185
6293	Refreshment & Meals	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6294	Other	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
Education Subventions & Training		6,672	0	0	6,672	0	6,672	6,672	5,372	1,300	1,300
6302	Training (including Scholarships)	6,672	0	0	6,672	0	6,672	6,672	5,372	1,300	1,300

MR. T. BISESAR
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 714 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		1,235,070	9,999	0	1,245,069	0	1,245,069	1,222,826	1,222,362	22,707	464
Wages & Salaries		257,042	5,310	0	262,352	0	262,352	255,310	255,310	7,042	0
6111	Administrative	0	123	0	123	0	123	123	123	0	0
6112	Senior Technical	6,406	285	0	6,691	0	6,691	6,691	6,691	0	0
6113	Other Technical & Craft Skilled	142,727	4,634	0	147,361	0	147,361	147,361	147,361	0	0
6114	Clerical & Office Support	3,768	1,045	0	4,813	0	4,813	4,814	4,814	(1)	0
6115	Semi-Skilled Operatives & Unskilled	59,682	(686)	0	58,996	0	58,996	58,996	58,996	0	0
6116	Contracted Employees	12,852	0	0	12,852	0	12,852	5,809	5,809	7,043	0
6117	Temporary Employees	31,607	(91)	0	31,516	0	31,516	31,516	31,516	0	0
Overhead Expenses		100,020	(5,311)	0	94,709	0	94,709	79,508	79,508	15,201	0
6131	Other Direct Labour Costs	21,892	(5,311)	0	16,581	0	16,581	2,639	2,639	13,942	0
6133	Benefits & Allowances	60,266	0	0	60,266	0	60,266	59,297	59,297	969	0
6134	National Insurance	17,862	0	0	17,862	0	17,862	17,572	17,572	290	0
Materials, Equipment & Supplies		322,884	2,930	0	325,814	0	325,814	325,814	325,806	8	8
6221	Drugs & Medical Supplies	270,000	0	0	270,000	0	270,000	270,000	270,000	0	0
6222	Field Materials & Supplies	35,184	2,930	0	38,114	0	38,114	38,114	38,108	6	6
6223	Office Materials & Supplies	8,200	0	0	8,200	0	8,200	8,200	8,200	0	0
6224	Print & Non-Print Materials	9,500	0	0	9,500	0	9,500	9,500	9,498	2	2
Fuel & Lubricants		90,000	10,429	0	100,429	0	100,429	100,429	100,429	0	0
6231	Fuel & Lubricants	90,000	10,429	0	100,429	0	100,429	100,429	100,429	0	0
Rental & Maintenance of Buildings		95,920	(4,980)	0	90,940	0	90,940	90,940	90,920	20	20
6241	Rental of Buildings	7,920	(4,980)	0	2,940	0	2,940	2,940	2,920	20	20
6242	Maintenance of Buildings	55,000	0	0	55,000	0	55,000	55,000	55,000	0	0
6243	Janitorial & Cleaning Supplies	33,000	0	0	33,000	0	33,000	33,000	33,000	0	0

AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 714 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Maintenance of Infrastructure	43,500	(2,000)	0	41,500	0	41,500	41,500	41,499	1	1
6252	Maintenance of Bridges	7,000	(2,000)	0	5,000	0	5,000	5,000	5,000	0	0
6253	Maintenance of Drainage & Irrigation Works	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
6254	Maintenance of Sea & River Defenses	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6255	Maintenance of Other Infrastructure	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
	Transport, Travel & Postage	180,000	5,000	0	185,000	0	185,000	185,000	184,944	56	56
6261	Local Travel & Subsistence	120,000	2,240	0	122,240	0	122,240	122,240	122,240	0	0
6264	Vehicle Spares & Service	18,000	(2,240)	0	15,760	0	15,760	15,760	15,738	22	22
6265	Other Transport, Travel & Postage	42,000	5,000	0	47,000	0	47,000	47,000	46,966	34	34
	Utility Charges	16,720	(2,930)	0	13,790	0	13,790	13,790	13,463	327	327
6271	Telephone & Internet Charges	3,000	(2,930)	0	70	0	70	70	0	70	70
6272	Electricity Charges	13,720	0	0	13,720	0	13,720	13,720	13,463	257	257
	Other Goods & Services Purchased	57,234	(8,449)	0	48,785	0	48,785	48,785	48,753	32	32
6281	Security Services	27,463	(2,116)	0	25,347	0	25,347	25,347	25,347	0	0
6282	Equipment Maintenance	12,796	(6,333)	0	6,463	0	6,463	6,463	6,463	0	0
6283	Cleaning & Extermination Services	8,475	0	0	8,475	0	8,475	8,475	8,467	8	8
6284	Other	8,500	0	0	8,500	0	8,500	8,500	8,476	24	24
	Other Operating Expenses	57,750	10,000	0	67,750	0	67,750	67,750	67,731	19	19
6291	National & Other Events	4,500	0	0	4,500	0	4,500	4,500	4,483	17	17
6292	Dietary	50,000	10,000	0	60,000	0	60,000	60,000	59,999	1	1
6293	Refreshment & Meals	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
6294	Other	250	0	0	250	0	250	250	250	0	0
	Education Subventions & Training	14,000	0	0	14,000	0	14,000	14,000	13,999	1	1
6302	Training (including Scholarships)	14,000	0	0	14,000	0	14,000	14,000	13,999	1	1

MR. T. BISESAR
HEAD OF BUDGET AGENCY

**AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 715 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		21,764	0	0	21,764	0	21,764	21,660	21,442	322	218
Materials, Equipment & Supplies		5,471	0	0	5,471	0	5,471	5,471	5,469	2	2
6221	Drugs & Medical Supplies	41	0	0	41	0	41	41	40	1	1
6222	Field Materials & Supplies	5,030	0	0	5,030	0	5,030	5,030	5,029	1	1
6223	Office Materials & Supplies	200	0	0	200	0	200	200	200	0	0
6224	Print & Non-Print Materials	200	0	0	200	0	200	200	200	0	0
Fuel & Lubricants		4,893	700	0	5,593	0	5,593	5,593	5,577	16	16
6231	Fuel & Lubricants	4,893	700	0	5,593	0	5,593	5,593	5,577	16	16
Rental & Maintenance of Buildings		1,400	0	0	1,400	0	1,400	1,400	1,400	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	400	0	0	400	0	400	400	400	0	0
Maintenance of Infrastructure		4,000	0	0	4,000	0	4,000	3,996	3,996	4	0
6252	Maintenance of Bridges	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6255	Maintenance of Other Infrastructure	2,500	0	0	2,500	0	2,500	2,496	2,496	4	0
Transport, Travel & Postage		2,200	(200)	0	2,000	0	2,000	2,000	2,000	0	0
6261	Local Travel & Subsistence	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6263	Postage, Telex & Cablegrams	200	(200)	0	0	0	0	0	0	0	0
Utility Charges		300	(100)	0	200	0	200	200	0	200	200
6271	Telephone & Internet Charges	100	(100)	0	0	0	0	0	0	0	0
6272	Electricity Charges	200	0	0	200	0	200	200	0	200	200
Other Goods & Services Purchased		1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6282	Equipment Maintenance	500	0	0	500	0	500	500	500	0	0
6283	Cleaning & Extermination Services	400	0	0	400	0	400	400	400	0	0
6284	Other	200	0	0	200	0	200	200	200	0	0
Other Operating Expenses		1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
6291	National & Other Events	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6292	Dietary	400	0	0	400	0	400	400	400	0	0
6293	Refreshment & Meals	500	0	0	500	0	500	500	500	0	0
Education Subventions & Training		500	(400)	0	100	0	100	0	0	100	0
6302	Training (including Scholarships)	500	(400)	0	100	0	100	0	0	100	0

MR. T. BISESAR
HEAD OF BUDGET AGENCY

AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 721 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		251,664	14,670	2,930	269,264	0	269,264	254,667	254,581	14,683	86
Wages & Salaries		99,939	0	0	99,939	0	99,939	87,538	87,486	12,453	52
6111	Administrative	9,933	0	0	9,933	0	9,933	5,879	5,879	4,054	0
6112	Senior Technical	6,337	0	0	6,337	0	6,337	5,536	5,536	801	0
6113	Other Technical & Craft Skilled	10,968	0	0	10,968	0	10,968	10,057	10,051	917	6
6114	Clerical & Office Support	42,487	0	0	42,487	0	42,487	39,334	39,288	3,199	46
6115	Semi-Skilled Operatives & Unskilled	21,657	0	0	21,657	0	21,657	20,158	20,158	1,499	0
6116	Contracted Employees	7,863	0	0	7,863	0	7,863	6,419	6,419	1,444	0
6117	Temporary Employees	694	0	0	694	0	694	155	155	539	0
Overhead Expenses		18,445	0	0	18,445	0	18,445	16,249	16,249	2,196	0
6131	Other Direct Labour Costs	1,529	0	0	1,529	0	1,529	1,291	1,291	238	0
6133	Benefits & Allowances	9,191	0	0	9,191	0	9,191	8,049	8,049	1,142	0
6134	National Insurance	7,725	0	0	7,725	0	7,725	6,909	6,909	816	0
Expenses Specific to the Agency		16,600	1,000	0	17,600	0	17,600	17,600	17,599	1	1
6211	Expenses Specific to the Agency	16,600	1,000	0	17,600	0	17,600	17,600	17,599	1	1
Materials, Equipment & Supplies		10,800	1,000	0	11,800	0	11,800	11,800	11,798	2	2
6221	Drugs & Medical Supplies	1,675	0	0	1,675	0	1,675	1,675	1,675	0	0
6222	Field Materials & Supplies	625	0	0	625	0	625	625	624	1	1
6223	Office Materials & Supplies	6,000	0	0	6,000	0	6,000	6,000	5,999	1	1
6224	Print & Non-Print Materials	2,500	1,000	0	3,500	0	3,500	3,500	3,500	0	0
Fuel & Lubricants		6,000	11,000	0	17,000	0	17,000	17,000	16,998	2	2
6231	Fuel & Lubricants	6,000	11,000	0	17,000	0	17,000	17,000	16,998	2	2
Rental & Maintenance of Buildings		20,864	0	0	20,864	0	20,864	20,864	20,864	0	0
6242	Maintenance of Buildings	17,864	0	0	17,864	0	17,864	17,864	17,864	0	0
6243	Janitorial & Cleaning Supplies	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
Maintenance of Infrastructure		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6255	Maintenance of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 721 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		7,710	(500)	0	7,210	0	7,210	7,210	7,209	1	1
6261	Local Travel & Subsistence	4,575	(1,000)	0	3,575	0	3,575	3,575	3,575	0	0
6263	Postage, Telex & Cablegrams	44	0	0	44	0	44	44	44	0	0
6264	Vehicle Spares & Service	2,391	0	0	2,391	0	2,391	2,391	2,390	1	1
6265	Other Transport, Travel & Postage	700	500	0	1,200	0	1,200	1,200	1,200	0	0
Utility Charges		16,198	161	0	16,359	0	16,359	16,359	16,353	6	6
6271	Telephone & Internet Charges	1,948	(1,000)	0	948	0	948	948	942	6	6
6272	Electricity Charges	6,200	1,161	0	7,361	0	7,361	7,361	7,361	0	0
6273	Water Charges	8,050	0	0	8,050	0	8,050	8,050	8,050	0	0
Other Goods & Services Purchased		45,088	1,249	2,930	49,267	0	49,267	49,267	49,246	21	21
6281	Security Services	37,505	0	2,930	40,435	0	40,435	40,435	40,415	20	20
6282	Equipment Maintenance	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6283	Cleaning & Extermination Services	1,083	1,249	0	2,332	0	2,332	2,332	2,331	1	1
6284	Other	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
Other Operating Expenses		3,504	760	0	4,264	0	4,264	4,264	4,263	1	1
6291	National & Other Events	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
6293	Refreshment & Meals	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6294	Other	604	760	0	1,364	0	1,364	1,364	1,364	0	0
Education Subventions & Training		700	0	0	700	0	700	700	700	0	0
6302	Training (including Scholarships)	700	0	0	700	0	700	700	700	0	0
Rates, Taxes & Subvention to Local Authorities		816	0	0	816	0	816	816	816	0	0
6311	Rates & Taxes	816	0	0	816	0	816	816	816	0	0

MS. S. SAYWACK
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**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 722 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		402,222	29,034	3,122	434,378	0	434,378	425,591	425,284	9,094	307
Wages & Salaries		89,591	(127)	0	89,464	0	89,464	81,086	81,062	8,402	24
6113	Other Technical & Craft Skilled	6,413	0	0	6,413	0	6,413	5,064	5,064	1,349	0
6114	Clerical & Office Support	3,360	0	0	3,360	0	3,360	3,213	3,213	147	0
6115	Semi-Skilled Operatives & Unskilled	52,288	(127)	0	52,161	0	52,161	48,646	48,622	3,539	24
6116	Contracted Employees	27,530	0	0	27,530	0	27,530	24,163	24,163	3,367	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
Overhead Expenses		10,603	127	0	10,730	0	10,730	10,321	10,321	409	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	25	25	(25)	0
6133	Benefits & Allowances	5,381	25	0	5,406	0	5,406	5,483	5,483	(77)	0
6134	National Insurance	5,222	102	0	5,324	0	5,324	4,813	4,813	511	0
Materials, Equipment & Supplies		2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6221	Drugs & Medical Supplies	150	0	0	150	0	150	150	150	0	0
6222	Field Materials & Supplies	700	0	0	700	0	700	700	700	0	0
6223	Office Materials & Supplies	700	0	0	700	0	700	700	699	1	1
6224	Print & Non-Print Materials	450	0	0	450	0	450	450	450	0	0
Fuel & Lubricants		10,000	20,000	0	30,000	0	30,000	30,000	29,999	1	1
6231	Fuel & Lubricants	10,000	20,000	0	30,000	0	30,000	30,000	29,999	1	1
Rental & Maintenance of Buildings		6,400	0	0	6,400	0	6,400	6,400	6,400	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	400	0	0	400	0	400	400	400	0	0
Maintenance of Infrastructure		229,000	6,448	0	235,448	0	235,448	235,448	235,448	0	0
6251	Maintenance of Roads	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
6253	Maintenance of Drainage & Irrigation Works	175,000	6,448	0	181,448	0	181,448	181,448	181,448	0	0
6255	Maintenance of Other Infrastructure	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 722 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		14,100	0	0	14,100	0	14,100	14,100	14,100	0	0
6261	Local Travel & Subsistence	300	0	0	300	0	300	300	300	0	0
6264	Vehicle Spares & Service	13,500	0	0	13,500	0	13,500	13,500	13,500	0	0
6265	Other Transport, Travel & Postage	300	0	0	300	0	300	300	300	0	0
Utility Charges		1,523	2,468	0	3,991	0	3,991	3,991	3,711	280	280
6271	Telephone & Internet Charges	550	0	0	550	0	550	550	270	280	280
6272	Electricity Charges	350	2,468	0	2,818	0	2,818	2,818	2,818	0	0
6273	Water Charges	623	0	0	623	0	623	623	623	0	0
Other Goods & Services Purchased		38,055	118	3,122	41,295	0	41,295	41,295	41,294	1	1
6281	Security Services	37,283	0	3,122	40,405	0	40,405	40,405	40,405	0	0
6282	Equipment Maintenance	600	0	0	600	0	600	600	600	0	0
6283	Cleaning & Extermination Services	172	118	0	290	0	290	290	289	1	1
Other Operating Expenses		150	0	0	150	0	150	150	150	0	0
6293	Refreshment & Meals	150	0	0	150	0	150	150	150	0	0
Education Subventions & Training		800	0	0	800	0	800	800	800	0	0
6302	Training (including Scholarships)	800	0	0	800	0	800	800	800	0	0

MS. S. SAYWACK
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 723 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		143,662	60	878	144,600	0	144,600	136,331	135,933	8,667	398
Wages & Salaries		48,185	(31)	0	48,154	0	48,154	41,790	41,517	6,637	273
6111	Administrative	2,816	0	0	2,816	0	2,816	2,816	2,816	0	0
6112	Senior Technical	2,650	0	0	2,650	0	2,650	2,650	2,650	0	0
6113	Other Technical & Craft Skilled	27,463	(342)	0	27,121	0	27,121	25,409	25,202	1,919	207
6114	Clerical & Office Support	2,501	0	0	2,501	0	2,501	1,355	1,355	1,146	0
6115	Semi-Skilled Operatives & Unskilled	12,755	0	0	12,755	0	12,755	9,249	9,183	3,572	66
6117	Temporary Employees	0	311	0	311	0	311	311	311	0	0
Overhead Expenses		9,768	31	0	9,799	0	9,799	7,894	7,894	1,905	0
6131	Other Direct Labour Costs	0	31	0	31	0	31	31	31	0	0
6133	Benefits & Allowances	5,123	0	0	5,123	0	5,123	4,345	4,345	778	0
6134	National Insurance	4,645	0	0	4,645	0	4,645	3,518	3,518	1,127	0
Materials, Equipment & Supplies		1,905	0	0	1,905	0	1,905	1,905	1,904	1	1
6221	Drugs & Medical Supplies	81	0	0	81	0	81	81	81	0	0
6222	Field Materials & Supplies	924	0	0	924	0	924	924	924	0	0
6223	Office Materials & Supplies	500	0	0	500	0	500	500	500	0	0
6224	Print & Non-Print Materials	400	0	0	400	0	400	400	399	1	1
Fuel & Lubricants		6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6231	Fuel & Lubricants	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
Rental & Maintenance of Buildings		20,483	0	0	20,483	0	20,483	20,483	20,483	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	483	0	0	483	0	483	483	483	0	0
Maintenance of Infrastructure		37,355	0	0	37,355	0	37,355	37,355	37,354	1	1
6251	Maintenance of Roads	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6252	Maintenance of Bridges	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6253	Maintenance of Drainage & Irrigation Works	4,155	0	0	4,155	0	4,155	4,155	4,154	1	1
6254	Maintenance of Sea & River Defenses	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6255	Maintenance of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 723 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		5,300	0	0	5,300	0	5,300	5,300	5,300	0	0
6261	Local Travel & Subsistence	300	0	0	300	0	300	300	300	0	0
6264	Vehicle Spares & Service	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
Utility Charges		2,640	60	0	2,700	0	2,700	2,700	2,578	122	122
6271	Telephone & Internet Charges	265	0	0	265	0	265	265	143	122	122
6272	Electricity Charges	911	60	0	971	0	971	971	971	0	0
6273	Water Charges	1,464	0	0	1,464	0	1,464	1,464	1,464	0	0
Other Goods & Services Purchased		11,226	0	878	12,104	0	12,104	12,104	12,103	1	1
6281	Security Services	10,486	0	878	11,364	0	11,364	11,364	11,364	0	0
6282	Equipment Maintenance	200	0	0	200	0	200	200	199	1	1
6283	Cleaning & Extermination Services	540	0	0	540	0	540	540	540	0	0
Education Subventions & Training		800	0	0	800	0	800	800	800	0	0
6302	Training (including Scholarships)	800	0	0	800	0	800	800	800	0	0

MS. S. SAYWACK
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 724 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		2,679,392	(26,825)	19,810	2,672,377	0	2,672,377	2,584,215	2,583,412	88,965	803
Wages & Salaries		1,640,915	(1,207)	-	1,639,708	-	1,639,708	1,592,448	1,591,905	47,803	543
6111	Administrative	350,627	13,742	0	364,369	0	364,369	364,369	364,018	351	351
6112	Senior Technical	879,655	0	0	879,655	0	879,655	872,406	872,342	7,313	64
6113	Other Technical & Craft Skilled	272,033	(14,949)	0	257,084	0	257,084	237,091	236,995	20,089	96
6114	Clerical & Office Support	18,790	0	0	18,790	0	18,790	17,761	17,754	1,036	7
6115	Semi-Skilled Operatives & Unskilled	75,191	0	0	75,191	0	75,191	70,019	70,019	5,172	0
6116	Contracted Employees	26,655	0	0	26,655	0	26,655	22,502	22,477	4,178	25
6117	Temporary Employees	17,964	0	0	17,964	0	17,964	8,300	8,300	9,664	0
Overhead Expenses		257,875	1,207	0	259,082	0	259,082	218,180	217,932	41,150	248
6131	Other Direct Labour Costs	24,863	0	0	24,863	0	24,863	13,517	13,313	11,550	204
6133	Benefits & Allowances	104,325	0	0	104,325	0	104,325	74,769	74,725	29,600	44
6134	National Insurance	128,687	1,207	0	129,894	0	129,894	129,894	129,894	0	0
Materials, Equipment & Supplies		98,200	8,156	0	106,356	0	106,356	106,356	106,355	1	1
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6222	Field Materials & Supplies	30,200	(229)	0	29,971	0	29,971	29,971	29,971	0	0
6223	Office Materials & Supplies	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
6224	Print & Non-Print Materials	41,000	8,385	0	49,385	0	49,385	49,385	49,385	0	0
Fuel & Lubricants		10,000	2,217	0	12,217	0	12,217	12,217	12,217	0	0
6231	Fuel & Lubricants	10,000	2,217	0	12,217	0	12,217	12,217	12,217	0	0
Rental & Maintenance of Buildings		76,366	0	0	76,366	0	76,366	76,366	76,365	1	1
6242	Maintenance of Buildings	50,000	0	0	50,000	0	50,000	50,000	49,999	1	1
6243	Janitorial & Cleaning Supplies	26,366	0	0	26,366	0	26,366	26,366	26,366	0	0
Maintenance of Infrastructure		37,832	9,000	0	46,832	0	46,832	46,832	46,831	1	1
6253	Maintenance of Drainage & Irrigation Works	6,832	0	0	6,832	0	6,832	6,832	6,832	0	0
6254	Maintenance of Sea & River Defenses	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6255	Maintenance of Other Infrastructure	25,000	9,000	0	34,000	0	34,000	34,000	33,999	1	1

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 724 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		13,475	1,374	0	14,849	0	14,849	14,849	14,847	2	2
6261	Local Travel & Subsistence	8,000	(3,100)	0	4,900	0	4,900	4,900	4,900	0	0
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Service	4,300	3,874	0	8,174	0	8,174	8,174	8,172	2	2
6265	Other Transport, Travel & Postage	1,155	600	0	1,755	0	1,755	1,755	1,755	0	0
Utility Charges		79,038	(14,720)	0	64,318	0	64,318	64,318	64,312	6	6
6271	Telephone & Internet Charges	400	(217)	0	183	0	183	183	177	6	6
6272	Electricity Charges	30,000	(14,503)	0	15,497	0	15,497	15,497	15,497	0	0
6273	Water Charges	48,638	0	0	48,638	0	48,638	48,638	48,638	0	0
Other Goods & Services Purchased		387,286	(8,100)	19,810	398,996	0	398,996	398,996	398,996	0	0
6281	Security Services	236,511	0	19,810	256,321	0	256,321	256,321	256,321	0	0
6282	Equipment Maintenance	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6283	Cleaning & Extermination Services	17,900	0	0	17,900	0	17,900	17,900	17,900	0	0
6284	Other	129,375	(8,100)	0	121,275	0	121,275	121,275	121,275	0	0
Other Operating Expenses		65,905	(21,752)	0	44,153	0	44,153	44,153	44,152	1	1
6291	National & Other Events	5,232	(2,000)	0	3,232	0	3,232	3,232	3,232	0	0
6292	Dietary	59,073	(19,981)	0	39,092	0	39,092	39,092	39,091	1	1
6293	Refreshment & Meals	600	0	0	600	0	600	600	600	0	0
6294	Other	1,000	229	0	1,229	0	1,229	1,229	1,229	0	0
Education Subventions & Training		12,500	(3,000)	0	9,500	0	9,500	9,500	9,500	0	0
6302	Training (including Scholarships)	12,500	(3,000)	0	9,500	0	9,500	9,500	9,500	0	0

MS. S. SAYWACK
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**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 725 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		1,216,615	(16,939)	11,583	1,211,259	0	1,211,259	1,201,940	1,201,605	9,654	335
Wages & Salaries		390,613	(1,337)	-	389,276	-	389,276	382,505	382,188	7,088	317
6111	Administrative	6,394	285	0	6,679	0	6,679	6,679	6,679	0	0
6112	Senior Technical	16,368	(1,273)	0	15,095	0	15,095	15,095	15,095	0	0
6113	Other Technical & Craft Skilled	151,944	(4,358)	0	147,586	0	147,586	147,414	147,338	248	76
6114	Clerical & Office Support	25,459	0	0	25,459	0	25,459	25,344	25,305	154	39
6115	Semi-Skilled Operatives & Unskilled	154,582	1,292	0	155,874	0	155,874	155,874	155,708	166	166
6116	Contracted Employees	33,327	0	0	33,327	0	33,327	26,843	26,838	6,489	5
6117	Temporary Employees	2,539	2,717	0	5,256	0	5,256	5,256	5,225	31	31
Overhead Expenses		97,026	1,337	0	98,363	0	98,363	95,816	95,816	2,547	0
6131	Other Direct Labour Costs	927	1,337	0	2,264	0	2,264	2,262	2,262	2	0
6133	Benefits & Allowances	66,503	0	0	66,503	0	66,503	65,157	65,157	1,346	0
6134	National Insurance	29,596	0	0	29,596	0	29,596	28,397	28,397	1,199	0
Materials, Equipment & Supplies		415,368	(3,500)	0	411,868	0	411,868	411,868	411,868	0	0
6221	Drugs & Medical Supplies	390,000	0	0	390,000	0	390,000	390,000	390,000	0	0
6222	Field Materials & Supplies	8,639	(3,500)	0	5,139	0	5,139	5,139	5,139	0	0
6223	Office Materials & Supplies	7,009	0	0	7,009	0	7,009	7,009	7,009	0	0
6224	Print & Non-Print Materials	9,720	0	0	9,720	0	9,720	9,720	9,720	0	0
Fuel & Lubricants		18,306	0	0	18,306	0	18,306	18,306	18,305	1	1
6231	Fuel & Lubricants	18,306	0	0	18,306	0	18,306	18,306	18,305	1	1
Rental & Maintenance of Buildings		53,474	2,400	0	55,874	0	55,874	55,874	55,874	0	0
6242	Maintenance of Buildings	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6243	Janitorial & Cleaning Supplies	23,474	2,400	0	25,874	0	25,874	25,874	25,874	0	0
Maintenance of Infrastructure		43,235	0	0	43,235	0	43,235	43,235	43,234	1	1
6252	Maintenance of Bridges	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6253	Maintenance of Drainage & Irrigation Works	4,500	0	0	4,500	0	4,500	4,500	4,499	1	1
6254	Maintenance of Sea & River Defenses	7,855	0	0	7,855	0	7,855	7,855	7,855	0	0
6255	Maintenance of Other Infrastructure	26,380	0	0	26,380	0	26,380	26,380	26,380	0	0

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 725 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
	Transport, Travel & Postage	14,873	4,297	0	19,170	0	19,170	19,170	19,170	0	0
6261	Local Travel & Subsistence	8,977	2,056	0	11,033	0	11,033	11,033	11,033	0	0
6264	Vehicle Spares & Service	5,000	2,497	0	7,497	0	7,497	7,497	7,497	0	0
6265	Other Transport, Travel & Postage	896	(256)	0	640	0	640	640	640	0	0
	Utility Charges	65,453	(32,792)	0	32,661	0	32,661	32,661	32,647	14	14
6271	Telephone & Internet Charges	900	275	0	1,175	0	1,175	1,175	1,161	14	14
6272	Electricity Charges	54,000	(33,067)	0	20,933	0	20,933	20,933	20,933	0	0
6273	Water Charges	10,553	0	0	10,553	0	10,553	10,553	10,553	0	0
	Other Goods & Services Purchased	78,784	1,480	11,583	91,847	0	91,847	91,847	91,846	1	1
6281	Security Services	62,914	0	11,583	74,497	0	74,497	74,497	74,497	0	0
6282	Equipment Maintenance	7,980	2,500	0	10,480	0	10,480	10,480	10,480	0	0
6283	Cleaning & Extermination Services	7,700	(1,020)	0	6,680	0	6,680	6,680	6,680	0	0
6284	Other	190	0	0	190	0	190	190	189	1	1
	Other Operating Expenses	37,983	11,176	0	49,159	0	49,159	49,158	49,157	2	1
6291	National & Other Events	300	0	0	300	0	300	300	300	0	0
6292	Dietary	34,000	8,000	0	42,000	0	42,000	42,000	42,000	0	0
6293	Refreshment & Meals	683	0	0	683	0	683	683	683	0	0
6294	Other	3,000	3,176	0	6,176	0	6,176	6,175	6,174	2	1
	Education Subventions & Training	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6302	Training (including Scholarships)	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0

MS. S. SAYWACK
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AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 731 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		226,092	5,811	0	231,903	0	231,903	228,519	224,421	7,482	4,098
Wages & Salaries		111,191	1,251	0	112,442	0	112,442	109,451	108,956	3,486	495
6111	Administrative	10,728	771	0	11,499	0	11,499	11,199	11,172	327	27
6113	Other Technical & Craft Skilled	16,081	(1,061)	0	15,020	0	15,020	15,020	14,707	313	313
6114	Clerical & Office Support	38,806	0	0	38,806	0	38,806	38,136	38,119	687	17
6115	Semi-Skilled Operatives & Unskilled	40,023	0	0	40,023	0	40,023	39,150	39,020	1,003	130
6116	Contracted Employees	3,614	(146)	0	3,468	0	3,468	2,962	2,962	506	0
6117	Temporary Employees	1,939	1,687	0	3,626	0	3,626	2,984	2,976	650	8
Overhead Expenses		20,029	560	0	20,589	0	20,589	20,196	20,196	393	0
6131	Other Direct Labour Costs	1,967	200	0	2,167	0	2,167	2,167	2,167	0	0
6133	Benefits & Allowances	8,663	560	0	9,223	0	9,223	9,215	9,215	8	0
6134	National Insurance	9,399	(200)	0	9,199	0	9,199	8,814	8,814	385	0
Expenses Specific to the Agency		12,757	0	0	12,757	0	12,757	12,757	12,757	0	0
6211	Expenses Specific to the Agency	12,757	0	0	12,757	0	12,757	12,757	12,757	0	0
Materials, Equipment & Supplies		8,630	600	0	9,230	0	9,230	9,230	9,229	1	1
6221	Drugs & Medical Supplies	610	0	0	610	0	610	610	610	0	0
6222	Field Materials & Supplies	1,080	0	0	1,080	0	1,080	1,080	1,079	1	1
6223	Office Materials & Supplies	4,520	0	0	4,520	0	4,520	4,520	4,520	0	0
6224	Print & Non-Print Materials	2,420	600	0	3,020	0	3,020	3,020	3,020	0	0
Fuel & Lubricants		4,800	250	0	5,050	0	5,050	5,050	5,049	1	1
6231	Fuel & Lubricants	4,800	250	0	5,050	0	5,050	5,050	5,049	1	1
Rental & Maintenance of Buildings		17,620	0	0	17,620	0	17,620	17,620	17,615	5	5
6242	Maintenance of Buildings	16,220	0	0	16,220	0	16,220	16,220	16,217	3	3
6243	Janitorial & Cleaning Supplies	1,400	0	0	1,400	0	1,400	1,400	1,398	2	2
Maintenance of Infrastructure		3,000	0	0	3,000	0	3,000	3,000	2,956	44	44
6255	Maintenance of Other Infrastructure	3,000	0	0	3,000	0	3,000	3,000	2,956	44	44

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 731 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		4,750	0	0	4,750	0	4,750	4,750	4,714	36	36
6261	Local Travel & Subsistence	1,120	380	0	1,500	0	1,500	1,500	1,499	1	1
6263	Postage, Telex & Cablegrams	50	0	0	50	0	50	50	25	25	25
6264	Vehicle Spares & Service	3,580	(380)	0	3,200	0	3,200	3,200	3,190	10	10
Utility Charges		6,820	4,000	0	10,820	0	10,820	10,820	10,778	42	42
6271	Telephone & Internet Charges	2,520	0	0	2,520	0	2,520	2,520	2,520	0	0
6272	Electricity Charges	1,800	4,000	0	5,800	0	5,800	5,800	5,758	42	42
6273	Water Charges	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
Other Goods & Services Purchased		30,685	(970)	0	29,715	0	29,715	29,715	27,796	1,919	1,919
6281	Security Services	26,715	0	0	26,715	0	26,715	26,715	24,821	1,894	1,894
6282	Equipment Maintenance	1,257	0	0	1,257	0	1,257	1,257	1,251	6	6
6283	Cleaning & Extermination Services	750	0	0	750	0	750	750	748	2	2
6284	Other	1,963	(970)	0	993	0	993	993	976	17	17
Other Operating Expenses		4,008	120	0	4,128	0	4,128	4,128	4,116	12	12
6291	National & Other Events	1,800	0	0	1,800	0	1,800	1,800	1,794	6	6
6293	Refreshment & Meals	930	120	0	1,050	0	1,050	1,050	1,048	2	2
6294	Other	1,278	0	0	1,278	0	1,278	1,278	1,274	4	4
Education Subventions & Training		302	0	0	302	0	302	302	259	43	43
6302	Training (including Scholarships)	302	0	0	302	0	302	302	259	43	43
Rates, Taxes & Subvention to Local Authorities		1,500	0	0	1,500	0	1,500	1,500	0	1,500	1,500
6311	Rates & Taxes	1,500	0	0	1,500	0	1,500	1,500	0	1,500	1,500

MR. J. SOMWAR
HEAD OF BUDGET AGENCY

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 732 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		402,916	(642)	0	402,274	0	402,274	400,136	399,867	2,407	269
Wages & Salaries		73,556	(953)	0	72,603	0	72,603	71,069	71,069	1,534	0
6112	Senior Technical	2,650	(2,002)	0	648	0	648	648	648	0	0
6115	Semi-Skilled Operatives & Unskilled	51,088	(4,542)	0	46,546	0	46,546	46,546	46,546	0	0
6116	Contracted Employees	15,472	3,258	0	18,730	0	18,730	17,196	17,196	1,534	0
6117	Temporary Employees	4,346	2,333	0	6,679	0	6,679	6,679	6,679	0	0
Overhead Expenses		8,764	311	0	9,075	0	9,075	8,471	8,471	604	0
6131	Other Direct Labour Costs	180	0	0	180	0	180	180	180	0	0
6133	Benefits & Allowances	3,993	311	0	4,304	0	4,304	4,304	4,304	0	0
6134	National Insurance	4,591	0	0	4,591	0	4,591	3,987	3,987	604	0
Materials, Equipment & Supplies		1,920	250	0	2,170	0	2,170	2,170	2,145	25	25
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	20	0	0
6222	Field Materials & Supplies	300	0	0	300	0	300	300	300	0	0
6223	Office Materials & Supplies	600	50	0	650	0	650	650	638	12	12
6224	Print & Non-Print Materials	1,000	200	0	1,200	0	1,200	1,200	1,187	13	13
Fuel & Lubricants		14,000	0	0	14,000	0	14,000	14,000	13,979	21	21
6231	Fuel & Lubricants	14,000	0	0	14,000	0	14,000	14,000	13,979	21	21
Rental & Maintenance of Buildings		80	0	0	80	0	80	80	78	2	2
6243	Janitorial & Cleaning Supplies	80	0	0	80	0	80	80	78	2	2
Maintenance of Infrastructure		287,000	0	0	287,000	0	287,000	287,000	286,925	75	75
6252	Maintenance of Bridges	15,000	0	0	15,000	0	15,000	15,000	14,925	75	75
6253	Maintenance of Drainage & Irrigation	247,000	0	0	247,000	0	247,000	247,000	247,000	0	0
6255	Maintenance of Other Infrastructure	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
Transport, Travel & Postage		5,000	0	0	5,000	0	5,000	5,000	4,990	10	10
6261	Local Travel & Subsistence	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6264	Vehicle Spares & Service	4,000	0	0	4,000	0	4,000	4,000	3,990	10	10

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 732 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Utility Charges	1,370	(250)	0	1,120	0	1,120	1,120	1,120	0	0
6271	Telephone & Internet Charges	120	0	0	120	0	120	120	120	0	0
6272	Electricity Charges	900	0	0	900	0	900	900	900	0	0
6273	Water Charges	350	(250)	0	100	0	100	100	100	0	0
	Other Goods & Services Purchased	8,576	0	0	8,576	0	8,576	8,576	8,444	132	132
6281	Security Services	8,196	0	0	8,196	0	8,196	8,196	8,121	75	75
6282	Equipment Maintenance	220	0	0	220	0	220	220	203	17	17
6283	Cleaning & Extermination Services	40	0	0	40	0	40	40	0	40	40
6284	Other	120	0	0	120	0	120	120	120	0	0
	Other Operating Expenses	150	0	0	150	0	150	150	150	0	0
6293	Refreshment & Meals	150	0	0	150	0	150	150	150	0	0
	Rates, Taxes & Subvention to Local Authorities	2,500	0	0	2,500	0	2,500	2,500	2,496	4	4
6311	Rates & Taxes	2,500	0	0	2,500	0	2,500	2,500	2,496	4	4

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AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 733 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		203,383	(1,169)	0	202,214	0	202,214	199,294	195,965	6,249	3,329
Wages & Salaries		15,414	(1,169)	0	14,245	0	14,245	11,885	11,829	2,416	56
6112	Senior Technical	6,168	0	0	6,168	0	6,168	6,149	6,149	19	0
6113	Other Technical & Craft Skilled	4,783	(1,169)	0	3,614	0	3,614	2,737	2,737	877	0
6115	Semi-Skilled Operatives & Unskilled	3,026	0	0	3,026	0	3,026	2,797	2,741	285	56
6116	Contracted Employees	1,437	0	0	1,437	0	1,437	202	202	1,235	0
Overhead Expenses		2,650	0	0	2,650	0	2,650	2,090	2,090	560	0
6133	Benefits & Allowances	1,554	0	0	1,554	0	1,554	1,199	1,199	355	0
6134	National Insurance	1,096	0	0	1,096	0	1,096	891	891	205	0
Materials, Equipment & Supplies		2,015	50	0	2,065	0	2,065	2,065	2,000	65	65
6221	Drugs & Medical Supplies	30	0	0	30	0	30	30	15	15	15
6222	Field Materials & Supplies	175	0	0	175	0	175	175	174	1	1
6223	Office Materials & Supplies	950	50	0	1,000	0	1,000	1,000	967	33	33
6224	Print & Non-Print Materials	860	0	0	860	0	860	860	844	16	16
Fuel & Lubricants		4,499	0	0	4,499	0	4,499	4,499	4,495	4	4
6231	Fuel & Lubricants	4,499	0	0	4,499	0	4,499	4,499	4,495	4	4
Rental & Maintenance of Buildings		14,400	0	0	14,400	0	14,400	14,400	13,914	486	486
6242	Maintenance of Buildings	14,000	0	0	14,000	0	14,000	14,000	13,588	412	412
6243	Janitorial & Cleaning Supplies	400	0	0	400	0	400	400	326	74	74
Maintenance of Infrastructure		138,000	0	0	138,000	0	138,000	138,000	137,721	279	279
6251	Maintenance of Roads	71,000	0	0	71,000	0	71,000	71,000	70,999	1	1
6252	Maintenance of Bridges	45,000	0	0	45,000	0	45,000	45,000	44,994	6	6
6255	Maintenance of Other Infrastructure	22,000	0	0	22,000	0	22,000	22,000	21,728	272	272
Transport, Travel & Postage		11,546	0	0	11,546	0	11,546	11,546	11,534	12	12
6261	Local Travel & Subsistence	1,000	0	0	1,000	0	1,000	1,000	988	12	12
6264	Vehicle Spares & Service	10,546	0	0	10,546	0	10,546	10,546	10,546	0	0

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 733 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Utility Charges	1,080	(50)	0	1,030	0	1,030	1,030	1,030	0	0
6271	Telephone & Internet Charges	180	0	0	180	0	180	180	180	0	0
6272	Electricity Charges	200	0	0	200	0	200	200	200	0	0
6273	Water Charges	700	(50)	0	650	0	650	650	650	0	0
	Other Goods & Services Purchased	12,919	0	0	12,919	0	12,919	12,919	10,498	2,421	2,421
6281	Security Services	9,559	0	0	9,559	0	9,559	9,559	7,221	2,338	2,338
6282	Equipment Maintenance	220	0	0	220	0	220	220	151	69	69
6283	Cleaning & Extermination Services	2,000	0	0	2,000	0	2,000	2,000	1,986	14	14
6284	Other	1,140	0	0	1,140	0	1,140	1,140	1,140	0	0
	Other Operating Expenses	860	0	0	860	0	860	860	854	6	6
6291	National & Other Events	660	0	0	660	0	660	660	655	5	5
6293	Refreshment & Meals	200	0	0	200	0	200	200	199	1	1

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AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 734 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		4,073,475	(4,000)	46,704	4,116,179	0	4,116,179	4,115,732	4,093,853	22,326	21,879
Wages & Salaries		2,608,376	18,596	-	2,626,972	-	2,626,972	2,626,532	2,625,951	1,021	581
6111	Administrative	1,447,781	79,355	0	1,527,136	0	1,527,136	1,527,136	1,526,984	152	152
6112	Senior Technical	622,740	0	0	622,740	0	622,740	622,740	622,736	4	4
6113	Other Technical & Craft Skilled	353,328	(19,016)	0	334,312	0	334,312	334,312	334,312	0	0
6114	Clerical & Office Support	25,647	0	0	25,647	0	25,647	25,647	25,643	4	4
6115	Semi-Skilled Operatives & Unskilled	157,288	(43,364)	0	113,924	0	113,924	113,924	113,821	103	103
6116	Contracted Employees	1,170	(563)	0	607	0	607	607	607	0	0
6117	Temporary Employees	422	2,184	0	2,606	0	2,606	2,166	1,848	758	318
Overhead Expenses		314,933	(18,596)	0	296,337	0	296,337	296,337	296,268	69	69
6131	Other Direct Labour Costs	31,998	(17,452)	0	14,546	0	14,546	14,545	14,476	70	69
6133	Benefits & Allowances	65,901	(1,056)	0	64,845	0	64,845	64,845	64,845	0	0
6134	National Insurance	217,034	(88)	0	216,946	0	216,946	216,947	216,947	(1)	0
Materials, Equipment & Supplies		98,530	3,624	0	102,154	0	102,154	102,154	102,149	5	5
6221	Drugs & Medical Supplies	22,630	0	0	22,630	0	22,630	22,630	22,628	2	2
6222	Field Materials & Supplies	14,500	0	0	14,500	0	14,500	14,500	14,498	2	2
6223	Office Materials & Supplies	18,000	0	0	18,000	0	18,000	18,000	17,999	1	1
6224	Print & Non-Print Materials	43,400	3,624	0	47,024	0	47,024	47,024	47,024	0	0
Fuel & Lubricants		7,000	0	0	7,000	0	7,000	7,000	6,996	4	4
6231	Fuel & Lubricants	7,000	0	0	7,000	0	7,000	7,000	6,996	4	4
Rental & Maintenance of Buildings		157,500	14,000	0	171,500	0	171,500	171,500	171,181	319	319
6242	Maintenance of Buildings	137,500	12,000	0	149,500	0	149,500	149,500	149,181	319	319
6243	Janitorial & Cleaning Supplies	20,000	2,000	0	22,000	0	22,000	22,000	22,000	0	0
Maintenance of Infrastructure		145,000	14,000	0	159,000	0	159,000	158,993	158,842	158	151
6252	Maintenance of Bridges	15,000	0	0	15,000	0	15,000	14,993	14,993	7	0
6255	Maintenance of Other Infrastructure	130,000	14,000	0	144,000	0	144,000	144,000	143,849	151	151

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 734 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Transport, Travel & Postage	14,005	(1,900)	0	12,105	0	12,105	12,105	12,087	18	18
6261	Local Travel & Subsistence	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6263	Postage, Telex & Cablegrams	5	0	0	5	0	5	5	5	0	0
6264	Vehicle Spares & Service	5,000	0	0	5,000	0	5,000	5,000	4,989	11	11
6265	Other Transport, Travel & Postage	4,000	(1,900)	0	2,100	0	2,100	2,100	2,093	7	7
	Utility Charges	102,000	(46,400)	0	55,600	0	55,600	55,600	55,594	6	6
6271	Telephone & Internet Charges	3,000	0	0	3,000	0	3,000	3,000	2,994	6	6
6272	Electricity Charges	57,000	(46,400)	0	10,600	0	10,600	10,600	10,600	0	0
6273	Water Charges	42,000	0	0	42,000	0	42,000	42,000	42,000	0	0
	Other Goods & Services Purchased	616,131	11,798	46,704	674,633	0	674,633	674,633	653,953	20,680	20,680
6281	Security Services	430,131	0	46,704	476,835	0	476,835	476,835	456,531	20,304	20,304
6282	Equipment Maintenance	14,000	(1,202)	0	12,798	0	12,798	12,798	12,577	221	221
6283	Cleaning & Extermination Services	30,000	(2,000)	0	28,000	0	28,000	28,000	27,854	146	146
6284	Other	142,000	15,000	0	157,000	0	157,000	157,000	156,991	9	9
	Other Operating Expenses	5,000	878	0	5,878	0	5,878	5,878	5,834	44	44
6291	National & Other Events	3,000	828	0	3,828	0	3,828	3,828	3,828	0	0
6293	Refreshment & Meals	1,000	50	0	1,050	0	1,050	1,050	1,012	38	38
6294	Other	1,000	0	0	1,000	0	1,000	1,000	994	6	6
	Education Subventions & Training	5,000	0	0	5,000	0	5,000	5,000	4,998	2	2
6302	Training (including Scholarships)	5,000	0	0	5,000	0	5,000	5,000	4,998	2	2

MR. J. SOMWAR
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AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 735 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		2,056,562	0	0	2,056,562	0	2,056,562	2,052,978	2,049,587	6,975	3,391
Wages & Salaries		434,163	736	0	434,899	0	434,899	434,899	434,588	311	311
6111	Administrative	1,251	(98)	0	1,153	0	1,153	1,153	1,153	0	0
6112	Senior Technical	31,659	2,878	0	34,537	0	34,537	34,537	34,533	4	4
6113	Other Technical & Craft Skilled	156,963	(2,661)	0	154,302	0	154,302	154,302	154,286	16	16
6114	Clerical & Office Support	29,765	1,131	0	30,896	0	30,896	30,896	30,665	231	231
6115	Semi-Skilled Operatives & Unskilled	170,001	(3,663)	0	166,338	0	166,338	166,338	166,289	49	49
6116	Contracted Employees	42,286	3,202	0	45,488	0	45,488	45,488	45,477	11	11
6117	Temporary Employees	2,238	(53)	0	2,185	0	2,185	2,185	2,185	0	0
Overhead Expenses		86,332	(736)	0	85,596	0	85,596	85,596	85,596	0	0
6131	Other Direct Labour Costs	3,967	(50)	0	3,917	0	3,917	3,917	3,917	0	0
6133	Benefits & Allowances	49,365	49	0	49,414	0	49,414	49,414	49,414	0	0
6134	National Insurance	33,000	(735)	0	32,265	0	32,265	32,265	32,265	0	0
Materials, Equipment & Supplies		954,760	6,725	0	961,485	0	961,485	961,485	961,479	6	6
6221	Drugs & Medical Supplies	900,000	6,000	0	906,000	0	906,000	906,000	905,997	3	3
6222	Field Materials & Supplies	25,260	0	0	25,260	0	25,260	25,260	25,259	1	1
6223	Office Materials & Supplies	15,000	725	0	15,725	0	15,725	15,725	15,723	2	2
6224	Print & Non-Print Materials	14,500	0	0	14,500	0	14,500	14,500	14,500	0	0
Fuel & Lubricants		16,000	953	0	16,953	0	16,953	16,953	16,901	52	52
6231	Fuel & Lubricants	16,000	953	0	16,953	0	16,953	16,953	16,901	52	52
Rental & Maintenance of Buildings		87,600	8,000	0	95,600	0	95,600	95,600	95,516	84	84
6242	Maintenance of Buildings	60,000	8,000	0	68,000	0	68,000	68,000	68,000	0	0
6243	Janitorial & Cleaning Supplies	27,600	0	0	27,600	0	27,600	27,600	27,516	84	84
Maintenance of Infrastructure		36,620	0	0	36,620	0	36,620	36,620	36,421	199	199
6251	Maintenance of Roads	11,160	0	0	11,160	0	11,160	11,160	11,147	13	13
6252	Maintenance of Bridges	3,960	0	0	3,960	0	3,960	3,960	3,956	4	4
6255	Maintenance of Other Infrastructure	21,500	0	0	21,500	0	21,500	21,500	21,318	182	182

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
PROGRAMME 735 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		11,436	1,020	0	12,456	0	12,456	12,456	12,067	389	389
6261	Local Travel & Subsistence	4,800	700	0	5,500	0	5,500	5,500	5,500	0	0
6263	Postage, Telex & Cablegrams	36	0	0	36	0	36	36	0	36	36
6264	Vehicle Spares & Service	5,500	0	0	5,500	0	5,500	5,500	5,184	316	316
6265	Other Transport, Travel & Postage	1,100	320	0	1,420	0	1,420	1,420	1,383	37	37
Utility Charges		126,720	(32,278)	0	94,442	0	94,442	90,858	90,280	4,162	578
6271	Telephone & Internet Charges	6,720	0	0	6,720	0	6,720	6,720	6,142	578	578
6272	Electricity Charges	72,000	(20,000)	0	52,000	0	52,000	48,416	48,416	3,584	0
6273	Water Charges	48,000	(12,278)	0	35,722	0	35,722	35,722	35,722	0	0
Other Goods & Services Purchased		244,391	3,580	0	247,971	0	247,971	247,971	246,351	1,620	1,620
6281	Security Services	201,341	5,900	0	207,241	0	207,241	207,241	206,096	1,145	1,145
6282	Equipment Maintenance	16,000	4,000	0	20,000	0	20,000	20,000	19,551	449	449
6283	Cleaning & Extermination Services	22,800	(7,070)	0	15,730	0	15,730	15,730	15,730	0	0
6284	Other	4,250	750	0	5,000	0	5,000	5,000	4,974	26	26
Other Operating Expenses		55,540	12,000	0	67,540	0	67,540	67,540	67,417	123	123
6291	National & Other Events	2,000	0	0	2,000	0	2,000	2,000	1,881	119	119
6292	Dietary	50,000	12,000	0	62,000	0	62,000	62,000	62,000	0	0
6293	Refreshment & Meals	2,040	0	0	2,040	0	2,040	2,040	2,040	0	0
6294	Other	1,500	0	0	1,500	0	1,500	1,500	1,496	4	4
Education Subventions & Training		3,000	0	0	3,000	0	3,000	3,000	2,971	29	29
6302	Training (including Scholarships)	3,000	0	0	3,000	0	3,000	3,000	2,971	29	29

MR. J. SOMWAR
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AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 741 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		252,714	(4,355)	0	248,359	0	248,359	240,398	240,148	8,211	250
Wages & Salaries		87,675	0	0	87,675	0	87,675	80,896	80,654	7,021	242
6111	Administrative	25,490	0	0	25,490	0	25,490	22,413	22,413	3,077	0
6112	Senior Technical	2,349	0	0	2,349	0	2,349	2,348	2,348	1	0
6113	Other Technical & Craft Skilled	7,320	0	0	7,320	0	7,320	6,527	6,527	793	0
6114	Clerical & Office Support	37,512	(585)	0	36,927	0	36,927	34,680	34,644	2,283	36
6115	Semi-Skilled Operatives & Unskilled	12,675	0	0	12,675	0	12,675	12,014	12,014	661	0
6116	Contracted Employees	1,392	584	0	1,976	0	1,976	1,976	1,770	206	206
6117	Temporary Employees	937	1	0	938	0	938	938	938	0	0
Overhead Expenses		16,472	0	0	16,472	0	16,472	15,290	15,290	1,182	0
6131	Other Direct Labour Costs	91	0	0	91	0	91	91	91	0	0
6133	Benefits & Allowances	8,899	0	0	8,899	0	8,899	8,646	8,646	253	0
6134	National Insurance	7,482	0	0	7,482	0	7,482	6,553	6,553	929	0
Expenses Specific to the Agency		21,350	0	0	21,350	0	21,350	21,350	21,344	6	6
6211	Expenses Specific to the Agency	21,350	0	0	21,350	0	21,350	21,350	21,344	6	6
Materials, Equipment & Supplies		4,656	0	0	4,656	0	4,656	4,656	4,656	0	0
6221	Drugs & Medical Supplies	330	0	0	330	0	330	330	330	0	0
6222	Field Materials & Supplies	660	0	0	660	0	660	660	660	0	0
6223	Office Materials & Supplies	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6224	Print & Non-Print Materials	1,166	0	0	1,166	0	1,166	1,166	1,166	0	0
Fuel & Lubricants		6,600	0	0	6,600	0	6,600	6,600	6,600	0	0
6231	Fuel & Lubricants	6,600	0	0	6,600	0	6,600	6,600	6,600	0	0
Rental & Maintenance of Buildings		8,622	0	0	8,622	0	8,622	8,622	8,622	0	0
6242	Maintenance of Buildings	7,522	0	0	7,522	0	7,522	7,522	7,522	0	0
6243	Janitorial & Cleaning Supplies	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
Maintenance of Infrastructure		3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6255	Maintenance of Other Infrastructure	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 741 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Transport, Travel & Postage	4,575	0	0	4,575	0	4,575	4,575	4,575	0	0
6261	Local Travel & Subsistence	2,750	0	0	2,750	0	2,750	2,750	2,750	0	0
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Service	1,320	0	0	1,320	0	1,320	1,320	1,320	0	0
6265	Other Transport, Travel & Postage	485	0	0	485	0	485	485	485	0	0
	Utility Charges	16,752	0	0	16,752	0	16,752	16,752	16,752	0	0
6271	Telephone & Internet Charges	4,190	0	0	4,190	0	4,190	4,190	4,190	0	0
6272	Electricity Charges	2,715	0	0	2,715	0	2,715	2,715	2,715	0	0
6273	Water Charges	9,847	0	0	9,847	0	9,847	9,847	9,847	0	0
	Other Goods & Services Purchased	65,335	(4,355)	0	60,980	0	60,980	60,980	60,979	1	1
6281	Security Services	57,645	(4,355)	0	53,290	0	53,290	53,290	53,289	1	1
6282	Equipment Maintenance	1,870	0	0	1,870	0	1,870	1,870	1,870	0	0
6283	Cleaning & Extermination Services	1,320	0	0	1,320	0	1,320	1,320	1,320	0	0
6284	Other	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
	Other Operating Expenses	15,377	0	0	15,377	0	15,377	15,377	15,377	0	0
6291	National & Other Events	10,802	0	0	10,802	0	10,802	10,802	10,802	0	0
6293	Refreshment & Meals	990	0	0	990	0	990	990	990	0	0
6294	Other	3,585	0	0	3,585	0	3,585	3,585	3,585	0	0
	Education Subventions & Training	1,800	0	0	1,800	0	1,800	1,800	1,799	1	1
6302	Training (including Scholarships)	1,800	0	0	1,800	0	1,800	1,800	1,799	1	1

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 742 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		380,986	(16,362)	0	364,624	0	364,624	363,301	363,296	1,328	5
Wages & Salaries		98,028	(1)	0	98,027	0	98,027	97,482	97,482	545	0
6112	Senior Technical	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
6113	Other Technical & Craft Skilled	4,015	160	0	4,175	0	4,175	4,175	4,175	0	0
6114	Clerical & Office Support	899	0	0	899	0	899	898	898	1	0
6115	Semi-Skilled Operatives & Unskilled	53,735	(703)	0	53,032	0	53,032	52,488	52,488	544	0
6116	Contracted Employees	33,752	541	0	34,293	0	34,293	34,293	34,293	0	0
6117	Temporary Employees	2,927	1	0	2,928	0	2,928	2,928	2,928	0	0
Overhead Expenses		12,651	0	0	12,651	0	12,651	11,873	11,873	778	0
6131	Other Direct Labour Costs	1,965	0	0	1,965	0	1,965	1,860	1,860	105	0
6133	Benefits & Allowances	5,431	0	0	5,431	0	5,431	5,218	5,218	213	0
6134	National Insurance	5,255	0	0	5,255	0	5,255	4,795	4,795	460	0
Materials, Equipment & Supplies		2,560	0	0	2,560	0	2,560	2,560	2,560	0	0
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	60	0	0
6222	Field Materials & Supplies	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6223	Office Materials & Supplies	650	0	0	650	0	650	650	650	0	0
6224	Print & Non-Print Materials	250	0	0	250	0	250	250	250	0	0
Fuel & Lubricants		11,000	(9,550)	0	1,450	0	1,450	1,450	1,450	0	0
6231	Fuel & Lubricants	11,000	(9,550)	0	1,450	0	1,450	1,450	1,450	0	0
Rental & Maintenance of Buildings		4,085	0	0	4,085	0	4,085	4,085	4,084	1	1
6242	Maintenance of Buildings	3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
6243	Janitorial & Cleaning Supplies	585	0	0	585	0	585	585	585	0	0
Maintenance of Infrastructure		184,925	(15,000)	0	169,925	0	169,925	169,925	169,925	0	0
6253	Maintenance of Drainage & Irrigation Works	180,425	(15,000)	0	165,425	0	165,425	165,425	165,425	0	0
6255	Maintenance of Other Infrastructure	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
Transport, Travel & Postage		2,825	0	0	2,825	0	2,825	2,825	2,824	1	1
6261	Local Travel & Subsistence	825	0	0	825	0	825	825	824	1	1
6264	Vehicle Spares & Service	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 742 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Utility Charges	30,300	0	0	30,300	0	30,300	30,300	30,300	0	0
6271	Telephone & Internet 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
	Other Goods & Services Purchased	30,442	8,189	0	38,631	0	38,631	38,631	38,631	0	0
6281	Security Services	24,817	(1,361)	0	23,456	0	23,456	23,456	23,456	0	0
6282	Equipment Maintenance	225	0	0	225	0	225	225	225	0	0
6283	Cleaning & Extermination Services	400	0	0	400	0	400	400	400	0	0
6284	Other	5,000	9,550	0	14,550	0	14,550	14,550	14,550	0	0
	Other Operating Expenses	375	0	0	375	0	375	375	372	3	3
6293	Refreshment & Meals	300	0	0	300	0	300	300	299	1	1
6294	Other	75	0	0	75	0	75	75	73	2	2
	Education Subventions & Training	150	0	0	150	0	150	150	150	0	0
6302	Training (including Scholarships)	150	0	0	150	0	150	150	150	0	0
	Rates, Taxes & Subvention to Local Authorities	3,645	0	0	3,645	0	3,645	3,645	3,645	0	0
6311	Rates & Taxes	3,645	0	0	3,645	0	3,645	3,645	3,645	0	0

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 743 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		168,153	15,000	0	183,153	0	183,153	182,530	182,472	681	58
Wages & Salaries		19,878	0	0	19,878	0	19,878	19,524	19,524	354	0
6112	Senior Technical	6,851	0	0	6,851	0	6,851	6,851	6,851	0	0
6113	Other Technical & Craft Skilled	5,896	0	0	5,896	0	5,896	5,894	5,894	2	0
6115	Semi-Skilled Operatives & Unskilled	6,031	(68)	0	5,963	0	5,963	5,611	5,611	352	0
6116	Contracted Employees	1,100	68	0	1,168	0	1,168	1,168	1,168	0	0
Overhead Expenses		4,032	0	0	4,032	0	4,032	3,763	3,712	320	51
6131	Other Direct Labour Costs	360	0	0	360	0	360	360	360	0	0
6133	Benefits & Allowances	2,003	0	0	2,003	0	2,003	1,831	1,780	223	51
6134	National Insurance	1,669	0	0	1,669	0	1,669	1,572	1,572	97	0
Materials, Equipment & Supplies		1,950	0	0	1,950	0	1,950	1,950	1,949	1	1
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	899	1	1
6223	Office Materials & Supplies	600	0	0	600	0	600	600	600	0	0
6224	Print & Non-Print Materials	400	0	0	400	0	400	400	400	0	0
Fuel & Lubricants		5,190	(1,310)	0	3,880	0	3,880	3,880	3,880	0	0
6231	Fuel & Lubricants	5,190	(1,310)	0	3,880	0	3,880	3,880	3,880	0	0
Rental & Maintenance of Buildings		6,550	0	0	6,550	0	6,550	6,550	6,550	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	550	0	0	550	0	550	550	550	0	0
Maintenance of Infrastructure		110,700	16,310	0	127,010	0	127,010	127,010	127,009	1	1
6251	Maintenance of Roads	65,000	15,000	0	80,000	0	80,000	80,000	79,999	1	1
6252	Maintenance of Bridges	39,000	1,310	0	40,310	0	40,310	40,310	40,310	0	0
6255	Maintenance of Other Infrastructure	6,700	0	0	6,700	0	6,700	6,700	6,700	0	0
Transport, Travel & Postage		5,682	0	0	5,682	0	5,682	5,682	5,682	0	0
6261	Local Travel & Subsistence	982	0	0	982	0	982	982	982	0	0
6264	Vehicle Spares & Service	4,700	0	0	4,700	0	4,700	4,700	4,700	0	0

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 743 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Utility Charges	10,591	0	0	10,591	0	10,591	10,591	10,591	0	0
6271	Telephone & Internet Charges	350	0	0	350	0	350	350	350	0	0
6272	Electricity Charges	9,041	0	0	9,041	0	9,041	9,041	9,041	0	0
6273	Water Charges	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
	Other Goods & Services Purchased	3,000	0	0	3,000	0	3,000	3,000	2,996	4	4
6282	Equipment Maintenance	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6283	Cleaning & Extermination Services	800	0	0	800	0	800	800	800	0	0
6284	Other	900	0	0	900	0	900	900	896	4	4
	Other Operating Expenses	80	0	0	80	0	80	80	79	1	1
6293	Refreshment & Meals	80	0	0	80	0	80	80	79	1	1
	Education Subventions & Training	500	0	0	500	0	500	500	500	0	0
6302	Training (including Scholarships)	500	0	0	500	0	500	500	500	0	0

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 744 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		5,664,151	34,743	63,553	5,762,447	0	5,762,447	5,757,240	5,756,875	5,572	365
Wages & Salaries		3,586,130	(1)	0	3,586,129	0	3,586,129	3,580,973	3,580,821	5,308	152
6111	Administrative	855,628	19,135	0	874,763	0	874,763	874,763	874,763	0	0
6112	Senior Technical	2,098,785	512	0	2,099,297	0	2,099,297	2,099,297	2,099,234	63	63
6113	Other Technical & Craft Skilled	568,562	(19,648)	0	548,914	0	548,914	547,189	547,100	1,814	89
6114	Clerical & Office Support	14,320	0	0	14,320	0	14,320	13,051	13,051	1,269	0
6115	Semi-Skilled Operatives & Unskilled	41,083	(689)	0	40,394	0	40,394	38,232	38,232	2,162	0
6116	Contracted Employees	4,110	689	0	4,799	0	4,799	4,799	4,799	0	0
6117	Temporary Employees	3,642	0	0	3,642	0	3,642	3,642	3,642	0	0
Overhead Expenses		295,219	0	0	295,219	0	295,219	295,169	294,964	255	205
6131	Other Direct Labour Costs	7,349	0	0	7,349	0	7,349	7,299	7,166	183	133
6133	Benefits & Allowances	18,173	0	0	18,173	0	18,173	18,173	18,111	62	62
6134	National Insurance	269,697	0	0	269,697	0	269,697	269,697	269,687	10	10
Materials, Equipment & Supplies		105,000	72,499	0	177,499	0	177,499	177,499	177,499	0	0
6221	Drugs & Medical Supplies	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6222	Field Materials & Supplies	15,000	(4,500)	0	10,500	0	10,500	10,500	10,500	0	0
6223	Office Materials & Supplies	12,000	(6,000)	0	6,000	0	6,000	6,000	6,000	0	0
6224	Print & Non-Print Materials	75,000	82,999	0	157,999	0	157,999	157,999	157,999	0	0
Fuel & Lubricants		5,000	(3,999)	0	1,001	0	1,001	1,001	1,001	0	0
6231	Fuel & Lubricants	5,000	(3,999)	0	1,001	0	1,001	1,001	1,001	0	0
Rental & Maintenance of Buildings		275,480	(747)	0	274,733	0	274,733	274,733	274,732	1	1
6241	Rental of Buildings	480	0	0	480	0	480	480	480	0	0
6242	Maintenance of Buildings	240,000	0	0	240,000	0	240,000	240,000	240,000	0	0
6243	Janitorial & Cleaning Supplies	35,000	(747)	0	34,253	0	34,253	34,253	34,252	1	1
Maintenance of Infrastructure		162,700	0	0	162,700	0	162,700	162,700	162,700	0	0
6252	Maintenance of Bridges	7,700	0	0	7,700	0	7,700	7,700	7,700	0	0
6255	Maintenance of Other Infrastructure	155,000	0	0	155,000	0	155,000	155,000	155,000	0	0

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 744 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		27,015	(6,000)	0	21,015	0	21,015	21,015	21,013	2	2
6261	Local Travel & Subsistence	5,000	(3,000)	0	2,000	0	2,000	2,000	1,999	1	1
6263	Postage, Telex & Cablegrams	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Service	12,000	0	0	12,000	0	12,000	12,000	11,999	1	1
6265	Other Transport, Travel & Postage	10,000	(3,000)	0	7,000	0	7,000	7,000	7,000	0	0
Utility Charges		217,112	(8,000)	0	209,112	0	209,112	209,112	209,112	0	0
6271	Telephone & Internet Charges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6272	Electricity Charges	65,112	(8,000)	0	57,112	0	57,112	57,112	57,112	0	0
6273	Water Charges	150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
Other Goods & Services Purchased		967,795	(5,009)	63,553	1,026,339	0	1,026,339	1,026,338	1,026,336	3	2
6281	Security Services	652,795	34,744	63,553	751,092	0	751,092	751,091	751,091	1	0
6282	Equipment Maintenance	10,000	(4,000)	0	6,000	0	6,000	6,000	5,999	1	1
6283	Cleaning & Extermination Services	60,000	(27,753)	0	32,247	0	32,247	32,247	32,247	0	0
6284	Other	245,000	(8,000)	0	237,000	0	237,000	237,000	236,999	1	1
Other Operating Expenses		17,000	(11,000)	0	6,000	0	6,000	6,000	5,998	2	2
6291	National & Other Events	15,000	(11,000)	0	4,000	0	4,000	4,000	3,999	1	1
6293	Refreshment & Meals	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6294	Other	1,000	0	0	1,000	0	1,000	1,000	999	1	1
Education Subventions & Training		5,700	(3,000)	0	2,700	0	2,700	2,700	2,699	1	1
6302	Training (including Scholarships)	5,700	(3,000)	0	2,700	0	2,700	2,700	2,699	1	1

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 745 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		1,708,791	(29,029)	0	1,679,762	0	1,679,762	1,679,763	1,679,739	23	24
Wages & Salaries		224,757	140	0	224,897	0	224,897	224,898	224,898	(1)	0
6111	Administrative	2,709	0	0	2,709	0	2,709	2,709	2,709	0	0
6112	Senior Technical	13,170	3,429	0	16,599	0	16,599	16,600	16,600	(1)	0
6113	Other Technical & Craft Skilled	53,679	(2,183)	0	51,496	0	51,496	51,496	51,496	0	0
6114	Clerical & Office Support	21,779	(209)	0	21,570	0	21,570	21,570	21,570	0	0
6115	Semi-Skilled Operatives & Unskilled	111,925	(3,410)	0	108,515	0	108,515	108,515	108,515	0	0
6116	Contracted Employees	15,881	3,453	0	19,334	0	19,334	19,334	19,334	0	0
6117	Temporary Employees	5,614	(940)	0	4,674	0	4,674	4,674	4,674	0	0
Overhead Expenses		35,989	(141)	0	35,848	0	35,848	35,848	35,848	0	0
6131	Other Direct Labour Costs	998	34	0	1,032	0	1,032	1,032	1,032	0	0
6133	Benefits & Allowances	18,233	0	0	18,233	0	18,233	18,233	18,233	0	0
6134	National Insurance	16,758	(175)	0	16,583	0	16,583	16,583	16,583	0	0
Materials, Equipment & Supplies		974,500	(1,000)	0	973,500	0	973,500	973,500	973,498	2	2
6221	Drugs & Medical Supplies	945,000	0	0	945,000	0	945,000	945,000	944,999	1	1
6222	Field Materials & Supplies	7,500	(1,000)	0	6,500	0	6,500	6,500	6,499	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	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
Fuel & Lubricants		7,500	(2,000)	0	5,500	0	5,500	5,500	5,497	3	3
6231	Fuel & Lubricants	7,500	(2,000)	0	5,500	0	5,500	5,500	5,497	3	3
Rental & Maintenance of Buildings		65,500	(1,000)	0	64,500	0	64,500	64,500	64,498	2	2
6242	Maintenance of Buildings	50,000	0	0	50,000	0	50,000	50,000	49,999	1	1
6243	Janitorial & Cleaning Supplies	15,500	(1,000)	0	14,500	0	14,500	14,500	14,499	1	1
Maintenance of Infrastructure		43,000	0	0	43,000	0	43,000	43,000	43,000	0	0
6255	Maintenance of Other Infrastructure	43,000	0	0	43,000	0	43,000	43,000	43,000	0	0
Transport, Travel & Postage		20,000	10,200	0	30,200	0	30,200	30,200	30,199	1	1
6261	Local Travel & Subsistence	4,500	0	0	4,500	0	4,500	4,500	4,499	1	1
6264	Vehicle Spares & Service	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6265	Other Transport, Travel & Postage	8,000	10,200	0	18,200	0	18,200	18,200	18,200	0	0

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 745 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Utility Charges	73,014	0	0	73,014	0	73,014	73,014	73,014	0	0
6271	Telephone & Internet Charges	7,862	0	0	7,862	0	7,862	7,862	7,862	0	0
6272	Electricity Charges	47,121	0	0	47,121	0	47,121	47,121	47,121	0	0
6273	Water Charges	18,031	0	0	18,031	0	18,031	18,031	18,031	0	0
	Other Goods & Services Purchased	227,349	(25,285)	0	202,064	0	202,064	202,064	202,061	3	3
6281	Security Services	185,238	(29,028)	0	156,210	0	156,210	156,210	156,210	0	0
6282	Equipment Maintenance	11,772	0	0	11,772	0	11,772	11,772	11,770	2	2
6283	Cleaning & Extermination Services	20,339	2,000	0	22,339	0	22,339	22,339	22,338	1	1
6284	Other	10,000	1,743	0	11,743	0	11,743	11,743	11,743	0	0
	Other Operating Expenses	31,682	(6,743)	0	24,939	0	24,939	24,939	24,926	13	13
6291	National & Other Events	5,475	0	0	5,475	0	5,475	5,475	5,475	0	0
6292	Dietary	22,707	(6,743)	0	15,964	0	15,964	15,964	15,957	7	7
6293	Refreshment & Meals	2,500	0	0	2,500	0	2,500	2,500	2,498	2	2
6294	Other	1,000	0	0	1,000	0	1,000	1,000	996	4	4
	Education Subventions & Training	5,500	(3,200)	0	2,300	0	2,300	2,300	2,300	0	0
6302	Training (including Scholarships)	5,500	(3,200)	0	2,300	0	2,300	2,300	2,300	0	0

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 75- REGION 5: MAHAICA/BERBICE
PROGRAMME 751- REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		217,308	1	8,662	225,971	0	225,971	222,931	221,133	4,838	1,798
Wages & Salaries		70,758	(79)	0	70,679	0	70,679	67,851	67,729	2,950	122
6111	Administrative	18,217	0	0	18,217	0	18,217	18,217	18,217	0	0
6113	Other Technical & Craft Skilled	6,488	0	0	6,488	0	6,488	6,098	6,059	429	39
6114	Clerical & Office Support	30,317	0	0	30,317	0	30,317	28,639	28,594	1,723	45
6115	Semi-Skilled Operatives & Unskilled	11,127	662	0	11,789	0	11,789	11,789	11,752	37	37
6116	Contracted Employees	2,837	32	0	2,869	0	2,869	2,869	2,868	1	1
6117	Temporary Employees	1,772	(773)	0	999	0	999	239	239	760	0
Overhead Expenses		13,772	79	0	13,851	0	13,851	13,639	13,639	212	0
6131	Other Direct Labour Costs	2,294	0	0	2,294	0	2,294	2,208	2,208	86	0
6133	Benefits & Allowances	5,938	79	0	6,017	0	6,017	6,017	6,017	0	0
6134	National Insurance	5,540	0	0	5,540	0	5,540	5,414	5,414	126	0
Expenses Specific to the Agency		17,040	261	0	17,301	0	17,301	17,301	17,301	0	0
6211	Expenses Specific to the Agency	17,040	261	0	17,301	0	17,301	17,301	17,301	0	0
Materials, Equipment & Supplies		6,420	1,056	0	7,476	0	7,476	7,476	7,474	2	2
6221	Drugs & Medical Supplies	120	200	0	320	0	320	320	320	0	0
6222	Field Materials & Supplies	2,600	0	0	2,600	0	2,600	2,600	2,599	1	1
6223	Office Materials & Supplies	2,500	400	0	2,900	0	2,900	2,900	2,899	1	1
6224	Print & Non-Print Materials	1,200	456	0	1,656	0	1,656	1,656	1,656	0	0
Fuel & Lubricants		5,632	0	0	5,632	0	5,632	5,632	5,632	0	0
6231	Fuel & Lubricants	5,632	0	0	5,632	0	5,632	5,632	5,632	0	0
Rental & Maintenance of Buildings		15,100	500	0	15,600	0	15,600	15,600	15,599	1	1
6242	Maintenance of Buildings	12,100	500	0	12,600	0	12,600	12,600	12,599	1	1
6243	Janitorial & Cleaning Supplies	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0

AGENCY 75- REGION 5: MAHAICA/BERBICE
PROGRAMME 751- REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		4,442	600	0	5,042	0	5,042	5,042	5,041	1	1
6261	Local Travel & Subsistence	748	762	0	1,510	0	1,510	1,510	1,509	1	1
6263	Postage, Telex & Cablegrams	44	0	0	44	0	44	44	44	0	0
6264	Vehicle Spares & Service	3,300	0	0	3,300	0	3,300	3,300	3,300	0	0
6265	Other Transport, Travel & Postage	350	(162)	0	188	0	188	188	188	0	0
Utility Charges		10,992	(4,617)	0	6,375	0	6,375	6,375	6,069	306	306
6271	Telephone & Internet Charges	2,575	0	0	2,575	0	2,575	2,575	2,575	0	0
6272	Electricity Charges	5,720	(2,056)	0	3,664	0	3,664	3,664	3,358	306	306
6273	Water Charges	2,697	(2,561)	0	136	0	136	136	136	0	0
Other Goods & Services Purchased		56,449	1,452	8,662	66,563	0	66,563	66,563	65,200	1,363	1,363
6281	Security Services	48,987	0	8,662	57,649	0	57,649	57,649	56,287	1,362	1,362
6282	Equipment Maintenance	2,576	500	0	3,076	0	3,076	3,076	3,076	0	0
6283	Cleaning & Extermination Services	2,386	0	0	2,386	0	2,386	2,386	2,386	0	0
6284	Other	2,500	952	0	3,452	0	3,452	3,452	3,451	1	1
Other Operating Expenses		5,200	749	0	5,949	0	5,949	5,949	5,948	1	1
6291	National & Other Events	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6293	Refreshment & Meals	2,500	749	0	3,249	0	3,249	3,249	3,248	1	1
6294	Other	200	0	0	200	0	200	200	200	0	0
Education Subventions & Training		1,000	0	0	1,000	0	1,000	1,000	998	2	2
6302	Training (including Scholarships)	1,000	0	0	1,000	0	1,000	1,000	998	2	2
Rates, Taxes & Subvention to Local Authorities		10,503	0	0	10,503	0	10,503	10,503	10,503	0	0
6311	Rates & Taxes	503	0	0	503	0	503	503	503	0	0
6312	Subventions to Local Authorities	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0

MS. G. BLACKMAN
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AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 752 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		211,206	0	0	211,206	0	211,206	210,141	210,132	1,074	9
Wages & Salaries		23,750	0	0	23,750	0	23,750	22,756	22,756	994	0
6113	Other Technical & Craft Skilled	859	0	0	859	0	859	859	859	0	0
6114	Clerical & Office Support	1,721	(1)	0	1,720	0	1,720	1,579	1,579	141	0
6115	Semi-Skilled Operatives & Unskilled	21,170	0	0	21,170	0	21,170	20,317	20,317	853	0
6116	Contracted Employees	0	1	0	1	0	1	1	1	0	0
Overhead Expenses		3,987	0	0	3,987	0	3,987	3,916	3,916	71	0
6133	Benefits & Allowances	1,992	0	0	1,992	0	1,992	1,992	1,992	0	0
6134	National Insurance	1,995	0	0	1,995	0	1,995	1,924	1,924	71	0
Materials, Equipment & Supplies		1,256	0	0	1,256	0	1,256	1,256	1,254	2	2
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6222	Field Materials & Supplies	476	0	0	476	0	476	476	474	2	2
6223	Office Materials & Supplies	380	0	0	380	0	380	380	380	0	0
6224	Print & Non-Print Materials	300	0	0	300	0	300	300	300	0	0
Fuel & Lubricants		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6231	Fuel & Lubricants	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
Rental & Maintenance of Buildings		500	0	0	500	0	500	500	499	1	1
6243	Janitorial & Cleaning Supplies	500	0	0	500	0	500	500	499	1	1
Maintenance of Infrastructure		173,300	0	0	173,300	0	173,300	173,300	173,298	2	2
6251	Maintenance of Roads	52,800	0	0	52,800	0	52,800	52,800	52,799	1	1
6252	Maintenance of Bridges	16,000	0	0	16,000	0	16,000	16,000	15,999	1	1
6253	Maintenance of Drainage & Irrigation Works	97,500	0	0	97,500	0	97,500	97,500	97,500	0	0
6255	Maintenance of Other Infrastructure	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
Transport, Travel & Postage		2,120	0	0	2,120	0	2,120	2,120	2,117	3	3
6261	Local Travel & Subsistence	120	0	0	120	0	120	120	119	1	1
6264	Vehicle Spares & Service	2,000	0	0	2,000	0	2,000	2,000	1,998	2	2
Other Goods & Services Purchased		1,183	0	0	1,183	0	1,183	1,183	1,182	1	1
6282	Equipment Maintenance	1,183	0	0	1,183	0	1,183	1,183	1,182	1	1
Other Operating Expenses		110	0	0	110	0	110	110	110	0	0
6293	Refreshment & Meals	110	0	0	110	0	110	110	110	0	0

MS. G. BLACKMAN
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 753 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		184,607	0	0	184,607	0	184,607	181,438	181,054	3,553	384
Wages & Salaries		44,660	0	0	44,660	0	44,660	41,890	41,890	2,770	0
6112	Senior Technical	6,905	0	0	6,905	0	6,905	6,905	6,905	0	0
6113	Other Technical & Craft Skilled	9,111	0	0	9,111	0	9,111	9,110	9,110	1	0
6114	Clerical & Office Support	3,454	0	0	3,454	0	3,454	3,215	3,215	239	0
6115	Semi-Skilled Operatives & Unskilled	15,362	0	0	15,362	0	15,362	13,853	13,853	1,509	0
6116	Contracted Employees	8,539	0	0	8,539	0	8,539	7,706	7,706	833	0
6117	Temporary Employees	1,289	0	0	1,289	0	1,289	1,101	1,101	188	0
Overhead Expenses		7,082	0	0	7,082	0	7,082	6,712	6,712	370	0
6131	Other Direct Labour Costs	900	0	0	900	0	900	780	780	120	0
6133	Benefits & Allowances	3,257	0	0	3,257	0	3,257	3,138	3,138	119	0
6134	National Insurance	2,925	0	0	2,925	0	2,925	2,794	2,794	131	0
Materials, Equipment & Supplies		2,031	0	0	2,031	0	2,031	2,031	2,030	1	1
6221	Drugs & Medical Supplies	120	0	0	120	0	120	120	120	0	0
6222	Field Materials & Supplies	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6223	Office Materials & Supplies	500	0	0	500	0	500	500	500	0	0
6224	Print & Non-Print Materials	411	0	0	411	0	411	411	411	0	0
Fuel & Lubricants		5,494	0	0	5,494	0	5,494	5,494	5,493	1	1
6231	Fuel & Lubricants	5,494	0	0	5,494	0	5,494	5,494	5,493	1	1
Rental & Maintenance of Buildings		5,000	0	0	5,000	0	5,000	5,000	4,999	1	1
6242	Maintenance of Buildings	4,200	0	0	4,200	0	4,200	4,200	4,199	1	1
6243	Janitorial & Cleaning Supplies	800	0	0	800	0	800	800	800	0	0
Maintenance of Infrastructure		113,250	0	0	113,250	0	113,250	113,221	113,220	30	1
6251	Maintenance of Roads	66,000	0	0	66,000	0	66,000	66,000	65,999	1	1
6252	Maintenance of Bridges	21,650	0	0	21,650	0	21,650	21,650	21,650	0	0
6254	Maintenance of Sea & River Defenses	15,000	0	0	15,000	0	15,000	14,971	14,971	29	0
6255	Maintenance of Other Infrastructure	10,600	0	0	10,600	0	10,600	10,600	10,600	0	0

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 753 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Transport, Travel & Postage	2,300	0	0	2,300	0	2,300	2,300	2,297	3	3
6261	Local Travel & Subsistence	300	0	0	300	0	300	300	300	0	0
6264	Vehicle Spares & Service	2,000	0	0	2,000	0	2,000	2,000	1,997	3	3
	Utility Charges	1,005	0	0	1,005	0	1,005	1,005	628	377	377
6271	Telephone & Internet Charges	380	0	0	380	0	380	380	380	0	0
6273	Water Charges	625	0	0	625	0	625	625	248	377	377
	Other Goods & Services Purchased	2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
6282	Equipment Maintenance	800	0	0	800	0	800	800	800	0	0
6283	Cleaning & Extermination Services	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
	Other Operating Expenses	120	0	0	120	0	120	120	120	0	0
6293	Refreshment & Meals	120	0	0	120	0	120	120	120	0	0
	Education Subventions & Training	800	0	0	800	0	800	800	800	0	0
6302	Training (including Scholarships)	800	0	0	800	0	800	800	800	0	0
	Rates, Taxes & Subvention to Local Authorities	65	0	0	65	0	65	65	65	0	0
6311	Rates & Taxes	65	0	0	65	0	65	65	65	0	0

MS. G. BLACKMAN
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AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 754 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		2,108,186	(12,839)	64,994	2,160,341	0	2,160,341	2,155,931	2,140,204	20,137	15,727
Wages & Salaries		1,350,645	(3,620)	0	1,347,025	0	1,347,025	1,343,125	1,342,637	4,388	488
6111	Administrative	417,726	13,570	0	431,296	0	431,296	431,296	431,168	128	128
6112	Senior Technical	740,767	(1,324)	0	739,443	0	739,443	739,443	739,205	238	238
6113	Other Technical & Craft Skilled	167,264	(14,653)	0	152,611	0	152,611	149,874	149,782	2,829	92
6114	Clerical & Office Support	5,888	0	0	5,888	0	5,888	5,368	5,368	520	0
6115	Semi-Skilled Operatives & Unskilled	14,739	447	0	15,186	0	15,186	15,186	15,158	28	28
6116	Contracted Employees	261	0	0	261	0	261	257	255	6	2
6117	Temporary Employees	4,000	(1,660)	0	2,340	0	2,340	1,701	1,701	639	0
Overhead Expenses		148,436	3,381	0	151,817	0	151,817	151,307	151,285	532	22
6131	Other Direct Labour Costs	6,995	1,386	0	8,381	0	8,381	8,380	8,371	10	9
6133	Benefits & Allowances	28,877	1,995	0	30,872	0	30,872	30,853	30,848	24	5
6134	National Insurance	112,564	0	0	112,564	0	112,564	112,074	112,066	498	8
Materials, Equipment & Supplies		55,307	10,000	0	65,307	0	65,307	65,307	65,306	1	1
6221	Drugs & Medical Supplies	1,000	1,000	0	2,000	0	2,000	2,000	2,000	0	0
6222	Field Materials & Supplies	16,507	3,000	0	19,507	0	19,507	19,507	19,507	0	0
6223	Office Materials & Supplies	5,800	3,000	0	8,800	0	8,800	8,800	8,800	0	0
6224	Print & Non-Print Materials	32,000	3,000	0	35,000	0	35,000	35,000	34,999	1	1
Fuel & Lubricants		6,000	6,500	0	12,500	0	12,500	12,500	12,499	1	1
6231	Fuel & Lubricants	6,000	6,500	0	12,500	0	12,500	12,500	12,499	1	1
Rental & Maintenance of Buildings		81,200	17,300	0	98,500	0	98,500	98,500	98,499	1	1
6241	Rental of Buildings	0	600	0	600	0	600	600	600	0	0
6242	Maintenance of Buildings	65,200	13,700	0	78,900	0	78,900	78,900	78,899	1	1
6243	Janitorial & Cleaning Supplies	16,000	3,000	0	19,000	0	19,000	19,000	19,000	0	0
Maintenance of Infrastructure		27,300	7,000	0	34,300	0	34,300	34,300	34,300	0	0
6255	Maintenance of Other Infrastructure	27,300	7,000	0	34,300	0	34,300	34,300	34,300	0	0

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 754 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		8,040	1,200	0	9,240	0	9,240	9,240	9,211	29	29
6261	Local Travel & Subsistence	1,500	500	0	2,000	0	2,000	2,000	1,971	29	29
6263	Postage, Telex & Cablegrams	40	0	0	40	0	40	40	40	0	0
6264	Vehicle Spares & Service	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6265	Other Transport, Travel & Postage	1,500	700	0	2,200	0	2,200	2,200	2,200	0	0
Utility Charges		110,812	(65,028)	0	45,784	0	45,784	45,784	31,073	14,711	14,711
6271	Telephone & Internet Charges	1,064	0	0	1,064	0	1,064	1,064	1,064	0	0
6272	Electricity Charges	22,748	0	0	22,748	0	22,748	22,748	8,037	14,711	14,711
6273	Water Charges	87,000	(65,028)	0	21,972	0	21,972	21,972	21,972	0	0
Other Goods & Services Purchased		300,717	9,878	64,994	375,589	0	375,589	375,589	375,267	322	322
6281	Security Services	190,000	0	64,994	254,994	0	254,994	254,994	254,678	316	316
6282	Equipment Maintenance	4,000	1,500	0	5,500	0	5,500	5,500	5,495	5	5
6283	Cleaning & Extermination Services	11,200	4,000	0	15,200	0	15,200	15,200	15,200	0	0
6284	Other	95,517	4,378	0	99,895	0	99,895	99,895	99,894	1	1
Other Operating Expenses		13,228	0	0	13,228	0	13,228	13,228	13,228	0	0
6291	National & Other Events	4,568	0	0	4,568	0	4,568	4,568	4,568	0	0
6292	Dietary	7,040	0	0	7,040	0	7,040	7,040	7,040	0	0
6293	Refreshment & Meals	800	0	0	800	0	800	800	800	0	0
6294	Other	820	0	0	820	0	820	820	820	0	0
Education Subventions & Training		3,876	550	0	4,426	0	4,426	4,426	4,425	1	1
6302	Training (including Scholarships)	3,876	550	0	4,426	0	4,426	4,426	4,425	1	1
Rates, Taxes & Subvention to Local Authorities		2,625	0	0	2,625	0	2,625	2,625	2,474	151	151
6311	Rates & Taxes	2,625	0	0	2,625	0	2,625	2,625	2,474	151	151

MS. G. BLACKMAN
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AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 755 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		993,954	12,838	0	1,006,792	0	1,006,792	992,312	992,093	14,699	219
Wages & Salaries		338,857	(114)	0	338,743	0	338,743	326,132	325,994	12,749	138
6111	Administrative	2,950	131	0	3,081	0	3,081	3,081	3,081	0	0
6112	Senior Technical	12,684	(114)	0	12,570	0	12,570	8,184	8,184	4,386	0
6113	Other Technical & Craft Skilled	98,147	1,632	0	99,779	0	99,779	99,779	99,779	0	0
6114	Clerical & Office Support	29,162	0	0	29,162	0	29,162	27,566	27,443	1,719	123
6115	Semi-Skilled Operatives & Unskilled	136,246	0	0	136,246	0	136,246	134,985	134,970	1,276	15
6116	Contracted Employees	40,780	(1,763)	0	39,017	0	39,017	35,080	35,080	3,937	0
6117	Temporary Employees	18,888	0	0	18,888	0	18,888	17,457	17,457	1,431	0
	Overhead Expenses	56,477	352	0	56,829	0	56,829	54,972	54,972	1,857	0
6131	Other Direct Labour Costs	2,302	352	0	2,654	0	2,654	2,653	2,653	1	0
6133	Benefits & Allowances	30,810	0	0	30,810	0	30,810	30,125	30,125	685	0
6134	National Insurance	23,365	0	0	23,365	0	23,365	22,194	22,194	1,171	0
	Materials, Equipment & Supplies	350,089	4,500	0	354,589	0	354,589	354,589	354,581	8	8
6221	Drugs & Medical Supplies	335,197	0	0	335,197	0	335,197	335,197	335,194	3	3
6222	Field Materials & Supplies	5,275	2,500	0	7,775	0	7,775	7,775	7,774	1	1
6223	Office Materials & Supplies	4,000	0	0	4,000	0	4,000	4,000	3,997	3	3
6224	Print & Non-Print Materials	5,617	2,000	0	7,617	0	7,617	7,617	7,616	1	1
	Fuel & Lubricants	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
6231	Fuel & Lubricants	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
	Rental & Maintenance of Buildings	42,744	2,500	0	45,244	0	45,244	45,242	45,240	4	2
6242	Maintenance of Buildings	27,000	0	0	27,000	0	27,000	26,998	26,997	3	1
6243	Janitorial & Cleaning Supplies	15,744	2,500	0	18,244	0	18,244	18,244	18,243	1	1
	Maintenance of Infrastructure	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
6255	Maintenance of Other Infrastructure	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 755 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Transport, Travel & Postage	6,282	1,700	0	7,982	0	7,982	7,982	7,954	28	28
6261	Local Travel & Subsistence	1,428	500	0	1,928	0	1,928	1,928	1,904	24	24
6264	Vehicle Spares & Service	4,000	1,200	0	5,200	0	5,200	5,200	5,199	1	1
6265	Other Transport, Travel & Postage	854	0	0	854	0	854	854	851	3	3
	Utility Charges	36,429	1,200	0	37,629	0	37,629	37,629	37,629	0	0
6271	Telephone & Internet Charges	2,650	1,200	0	3,850	0	3,850	3,850	3,850	0	0
6272	Electricity Charges	20,772	0	0	20,772	0	20,772	20,772	20,772	0	0
6273	Water Charges	13,007	0	0	13,007	0	13,007	13,007	13,007	0	0
	Other Goods & Services Purchased	105,175	384	0	105,559	0	105,559	105,559	105,559	0	0
6281	Security Services	87,381	(616)	0	86,765	0	86,765	86,765	86,765	0	0
6282	Equipment Maintenance	7,297	1,000	0	8,297	0	8,297	8,297	8,297	0	0
6283	Cleaning & Extermination Services	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6284	Other	2,497	0	0	2,497	0	2,497	2,497	2,497	0	0
	Other Operating Expenses	17,374	2,316	0	19,690	0	19,690	19,680	19,678	12	2
6291	National & Other Events	606	0	0	606	0	606	606	605	1	1
6292	Dietary	10,618	2,000	0	12,618	0	12,618	12,618	12,618	0	0
6293	Refreshment & Meals	6,050	316	0	6,366	0	6,366	6,366	6,366	0	0
6294	Other	100	0	0	100	0	100	90	89	11	1
	Education Subventions & Training	2,000	0	0	2,000	0	2,000	2,000	1,983	17	17
6302	Training (including Scholarships)	2,000	0	0	2,000	0	2,000	2,000	1,983	17	17
	Rates, Taxes & Subvention to Local Authorities	527	0	0	527	0	527	527	503	24	24
6311	Rates & Taxes	527	0	0	527	0	527	527	503	24	24

MS. G. BLACKMAN
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AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 761 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		188,986	0	9,350	198,336	0	198,336	192,983	192,957	5,379	26
Wages & Salaries		55,539	0	0	55,539	0	55,539	51,635	51,609	3,930	26
6111	Administrative	9,554	(73)	0	9,481	0	9,481	8,615	8,602	879	13
6113	Other Technical & Craft Skilled	5,511	73	0	5,584	0	5,584	5,583	5,583	1	0
6114	Clerical & Office Support	34,205	0	0	34,205	0	34,205	32,246	32,233	1,972	13
6115	Semi-Skilled Operatives & Unskilled	993	0	0	993	0	993	166	166	827	0
6116	Contracted Employees	5,276	0	0	5,276	0	5,276	5,025	5,025	251	0
Overhead Expenses		12,598	0	0	12,598	0	12,598	11,149	11,149	1,449	0
6131	Other Direct Labour Costs	3,005	0	0	3,005	0	3,005	2,309	2,309	696	0
6133	Benefits & Allowances	5,100	0	0	5,100	0	5,100	4,697	4,697	403	0
6134	National Insurance	4,493	0	0	4,493	0	4,493	4,143	4,143	350	0
Expenses Specific to the Agency		21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
6211	Expenses Specific to the Agency	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
Materials, Equipment & Supplies		9,285	0	0	9,285	0	9,285	9,285	9,285	0	0
6221	Drugs & Medical Supplies	90	0	0	90	0	90	90	90	0	0
6222	Field Materials & Supplies	1,505	0	0	1,505	0	1,505	1,505	1,505	0	0
6223	Office Materials & Supplies	4,090	0	0	4,090	0	4,090	4,090	4,090	0	0
6224	Print & Non-Print Materials	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
Fuel & Lubricants		2,976	0	0	2,976	0	2,976	2,976	2,976	0	0
6231	Fuel & Lubricants	2,976	0	0	2,976	0	2,976	2,976	2,976	0	0
Rental & Maintenance of Buildings		15,390	0	0	15,390	0	15,390	15,390	15,390	0	0
6242	Maintenance of Buildings	13,190	0	0	13,190	0	13,190	13,190	13,190	0	0
6243	Janitorial & Cleaning Supplies	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
Maintenance of Infrastructure		10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6255	Maintenance of Other Infrastructure	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 761 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		6,038	0	0	6,038	0	6,038	6,038	6,038	0	0
6261	Local Travel & Subsistence	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Service	3,465	0	0	3,465	0	3,465	3,465	3,465	0	0
6265	Other Transport, Travel & Postage	253	0	0	253	0	253	253	253	0	0
Utility Charges		14,605	0	0	14,605	0	14,605	14,605	14,605	0	0
6271	Telephone & Internet Charges	2,320	800	0	3,120	0	3,120	3,120	3,120	0	0
6272	Electricity Charges	1,800	700	0	2,500	0	2,500	2,500	2,500	0	0
6273	Water Charges	10,485	(1,500)	0	8,985	0	8,985	8,985	8,985	0	0
Other Goods & Services Purchased		26,952	1,500	9,350	37,802	0	37,802	37,802	37,802	0	0
6281	Security Services	20,972	0	9,350	30,322	0	30,322	30,322	30,322	0	0
6282	Equipment Maintenance	3,410	1,500	0	4,910	0	4,910	4,910	4,910	0	0
6283	Cleaning & Extermination Services	1,910	0	0	1,910	0	1,910	1,910	1,910	0	0
6284	Other	660	0	0	660	0	660	660	660	0	0
Other Operating Expenses		6,371	0	0	6,371	0	6,371	6,371	6,371	0	0
6291	National & Other Events	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6293	Refreshment & Meals	435	0	0	435	0	435	435	435	0	0
6294	Other	2,936	0	0	2,936	0	2,936	2,936	2,936	0	0
Education Subventions & Training		400	0	0	400	0	400	400	400	0	0
6302	Training (including Scholarships)	400	0	0	400	0	400	400	400	0	0
Rates, Taxes & Subvention to Local Authorities		7,452	(1,500)	0	5,952	0	5,952	5,952	5,952	0	0
6311	Rates & Taxes	6,452	(1,500)	0	4,952	0	4,952	4,952	4,952	0	0
6312	Subventions to Local Authorities	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
Local Org., Int'l Org. & Constitutional Agencies		380	0	0	380	0	380	380	380	0	0
6321	Subsidies & Contributions to Local Organisation	380	0	0	380	0	380	380	380	0	0

MR. N. PERSAUD
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 762 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		1,035,401	(19,084)	28,157	1,044,474	0	1,044,474	1,044,065	1,043,939	535	126
Wages & Salaries		85,297	(541)	0	84,756	0	84,756	84,402	84,276	480	126
6113	Other Technical & Craft Skilled	5,900	(711)	0	5,189	0	5,189	5,075	5,054	135	21
6114	Clerical & Office Support	1,705	0	0	1,705	0	1,705	1,695	1,695	10	0
6115	Semi-Skilled Operatives & Unskilled	63,692	(1,009)	0	62,683	0	62,683	62,453	62,348	335	105
6116	Contracted Employees	14,000	1,179	0	15,179	0	15,179	15,179	15,179	0	0
Overhead Expenses		10,877	541	0	11,418	0	11,418	11,363	11,363	55	0
6131	Other Direct Labour Costs	0	114	0	114	0	114	114	114	0	0
6133	Benefits & Allowances	5,000	427	0	5,427	0	5,427	5,423	5,423	4	0
6134	National Insurance	5,877	0	0	5,877	0	5,877	5,826	5,826	51	0
Materials, Equipment & Supplies		3,160	0	0	3,160	0	3,160	3,160	3,160	0	0
6221	Drugs & Medical Supplies	160	0	0	160	0	160	160	160	0	0
6222	Field Materials & Supplies	1,200	0	0	1,200	0	1,200	1,200	1,200	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	700	0	0	700	0	700	700	700	0	0
Fuel & Lubricants		297,000	(113,084)	0	183,916	0	183,916	183,916	183,916	0	0
6231	Fuel & Lubricants	297,000	(113,084)	0	183,916	0	183,916	183,916	183,916	0	0
Rental & Maintenance of Buildings		12,100	0	0	12,100	0	12,100	12,100	12,100	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	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
Maintenance of Infrastructure		500,000	74,000	0	574,000	0	574,000	574,000	574,000	0	0
6253	Maintenance of Drainage & Irrigation	500,000	74,000	0	574,000	0	574,000	574,000	574,000	0	0
Transport, Travel & Postage		55,989	15,500	0	71,489	0	71,489	71,489	71,489	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	26,000	15,500	0	41,500	0	41,500	41,500	41,500	0	0
6265	Other Transport, Travel & Postage	28,989	0	0	28,989	0	28,989	28,989	28,989	0	0

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 762 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Utility Charges	3,988	0	0	3,988	0	3,988	3,988	3,988	0	0
6271	Telephone & Internet Charges	611	0	0	611	0	611	611	611	0	0
6272	Electricity Charges	1,377	0	0	1,377	0	1,377	1,377	1,377	0	0
6273	Water Charges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
	Other Goods & Services Purchased	66,070	4,500	28,157	98,727	0	98,727	98,727	98,727	0	0
6281	Security Services	65,000	0	28,157	93,157	0	93,157	93,157	93,157	0	0
6282	Equipment Maintenance	425	4,500	0	4,925	0	4,925	4,925	4,925	0	0
6283	Cleaning & Extermination Services	500	0	0	500	0	500	500	500	0	0
6284	Other	145	0	0	145	0	145	145	145	0	0
	Other Operating Expenses	420	0	0	420	0	420	420	420	0	0
6291	National & Other Events	200	0	0	200	0	200	200	200	0	0
6293	Refreshment & Meals	220	0	0	220	0	220	220	220	0	0
	Education Subventions & Training	500	0	0	500	0	500	500	500	0	0
6302	Training (including Scholarships)	500	0	0	500	0	500	500	500	0	0

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AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 763 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		397,723	7,511	20,215	425,449	0	425,449	423,375	423,330	2,119	45
Wages & Salaries		50,045	(234)	0	49,811	0	49,811	48,584	48,539	1,272	45
6112	Senior Technical	8,609	(1,697)	0	6,912	0	6,912	6,148	6,148	764	0
6113	Other Technical & Craft Skilled	14,523	0	0	14,523	0	14,523	14,075	14,075	448	0
6114	Clerical & Office Support	840	0	0	840	0	840	840	840	0	0
6115	Semi-Skilled Operatives & Unskilled	23,251	0	0	23,251	0	23,251	23,236	23,226	25	10
6116	Contracted Employees	2,822	1,463	0	4,285	0	4,285	4,285	4,250	35	35
Overhead Expenses		9,594	234	0	9,828	0	9,828	8,981	8,981	847	0
6131	Other Direct Labour Costs	1,200	234	0	1,434	0	1,434	1,434	1,434	0	0
6133	Benefits & Allowances	4,500	0	0	4,500	0	4,500	3,908	3,908	592	0
6134	National Insurance	3,894	0	0	3,894	0	3,894	3,639	3,639	255	0
Materials, Equipment & Supplies		4,959	0	0	4,959	0	4,959	4,959	4,959	0	0
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6222	Field Materials & Supplies	2,409	0	0	2,409	0	2,409	2,409	2,409	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	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
Fuel & Lubricants		7,800	0	0	7,800	0	7,800	7,800	7,800	0	0
6231	Fuel & Lubricants	7,800	0	0	7,800	0	7,800	7,800	7,800	0	0
Rental & Maintenance of Buildings		34,300	0	0	34,300	0	34,300	34,300	34,300	0	0
6242	Maintenance of Buildings	32,000	0	0	32,000	0	32,000	32,000	32,000	0	0
6243	Janitorial & Cleaning Supplies	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
Maintenance of Infrastructure		230,000	7,511	0	237,511	0	237,511	237,511	237,511	0	0
6251	Maintenance of Roads	150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
6252	Maintenance of Bridges	59,000	7,511	0	66,511	0	66,511	66,511	66,511	0	0
6255	Maintenance of Other Infrastructure	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
Transport, Travel & Postage		7,885	0	0	7,885	0	7,885	7,885	7,885	0	0
6261	Local Travel & Subsistence	1,885	0	0	1,885	0	1,885	1,885	1,885	0	0
6264	Vehicle Spares & Service	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 763 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Utility Charges	6,884	0	0	6,884	0	6,884	6,884	6,884	0	0
6271	Telephone & Internet Charges	550	0	0	550	0	550	550	550	0	0
6272	Electricity Charges	2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
6273	Water Charges	3,434	0	0	3,434	0	3,434	3,434	3,434	0	0
	Other Goods & Services Purchased	45,511	0	20,215	65,726	0	65,726	65,726	65,726	0	0
6281	Security Services	43,101	0	20,215	63,316	0	63,316	63,316	63,316	0	0
6282	Equipment Maintenance	1,060	0	0	1,060	0	1,060	1,060	1,060	0	0
6283	Cleaning & Extermination Services	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6284	Other	150	0	0	150	0	150	150	150	0	0
	Other Operating Expenses	125	0	0	125	0	125	125	125	0	0
6291	National & Other Events	75	0	0	75	0	75	75	75	0	0
6293	Refreshment & Meals	50	0	0	50	0	50	50	50	0	0
	Education Subventions & Training	620	0	0	620	0	620	620	620	0	0
6302	Training (including Scholarships)	620	0	0	620	0	620	620	620	0	0

MR. N. PERSAUD
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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 2021

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		4,451,085	0	139,734	4,590,819	0	4,590,819	4,584,422	4,583,829	6,990	593
Wages & Salaries		2,801,527	(37,617)	0	2,763,910	0	2,763,910	2,759,725	2,759,210	4,700	515
6111	Administrative	805,555	6,055	0	811,610	0	811,610	811,610	811,610	0	0
6112	Senior Technical	1,552,300	0	0	1,552,300	0	1,552,300	1,552,300	1,551,868	432	432
6113	Other Technical & Craft Skilled	349,088	(38,256)	0	310,832	0	310,832	307,786	307,786	3,046	0
6114	Clerical & Office Support	23,168	(1,265)	0	21,903	0	21,903	21,603	21,544	359	59
6115	Semi-Skilled Operatives & Unskilled	50,922	(2,595)	0	48,327	0	48,327	47,653	47,629	698	24
6116	Contracted Employees	20,494	(1,556)	0	18,938	0	18,938	18,773	18,773	165	0
Overhead Expenses		303,447	37,617	0	341,064	0	341,064	338,852	338,774	2,290	78
6131	Other Direct Labour Costs	15,359	3,902	0	19,261	0	19,261	19,261	19,261	0	0
6133	Benefits & Allowances	58,088	26,435	0	84,523	0	84,523	83,140	83,080	1,443	60
6134	National Insurance	230,000	7,280	0	237,280	0	237,280	236,451	236,433	847	18
Materials, Equipment & Supplies		98,900	23,158	0	122,058	0	122,058	122,058	122,058	0	0
6221	Drugs & Medical Supplies	8,900	0	0	8,900	0	8,900	8,900	8,900	0	0
6222	Field Materials & Supplies	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
6223	Office Materials & Supplies	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6224	Print & Non-Print Materials	50,000	23,158	0	73,158	0	73,158	73,158	73,158	0	0
Fuel & Lubricants		10,600	(1,860)	0	8,740	0	8,740	8,740	8,740	0	0
6231	Fuel & Lubricants	10,600	(1,860)	0	8,740	0	8,740	8,740	8,740	0	0
Rental & Maintenance of Buildings		277,010	21,000	0	298,010	0	298,010	298,010	298,010	0	0
6241	Rental of Buildings	840	0	0	840	0	840	840	840	0	0
6242	Maintenance of Buildings	221,170	21,000	0	242,170	0	242,170	242,170	242,170	0	0
6243	Janitorial & Cleaning Supplies	55,000	0	0	55,000	0	55,000	55,000	55,000	0	0
Maintenance of Infrastructure		98,000	49,000	0	147,000	0	147,000	147,000	147,000	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	95,000	49,000	0	144,000	0	144,000	144,000	144,000	0	0

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 764 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		52,726	(3,000)	0	49,726	0	49,726	49,726	49,726	0	0
6261	Local Travel & Subsistence	5,760	0	0	5,760	0	5,760	5,760	5,760	0	0
6263	Postage, Telex & Cablegrams	50	0	0	50	0	50	50	50	0	0
6264	Vehicle Spares & Service	40,000	(3,000)	0	37,000	0	37,000	37,000	37,000	0	0
6265	Other Transport, Travel & Postage	6,916	0	0	6,916	0	6,916	6,916	6,916	0	0
Utility Charges		266,370	(93,076)	0	173,294	0	173,294	173,294	173,294	0	0
6271	Telephone & Internet Charges	1,867	82	0	1,949	0	1,949	1,949	1,949	0	0
6272	Electricity Charges	35,712	20,000	0	55,712	0	55,712	55,712	55,712	0	0
6273	Water Charges	228,791	(113,158)	0	115,633	0	115,633	115,633	115,633	0	0
Other Goods & Services Purchased		513,855	4,778	139,734	658,367	0	658,367	658,367	658,367	0	0
6281	Security Services	293,155	(222)	139,734	432,667	0	432,667	432,667	432,667	0	0
6282	Equipment Maintenance	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6283	Cleaning & Extermination Services	20,000	5,000	0	25,000	0	25,000	25,000	25,000	0	0
6284	Other	190,700	0	0	190,700	0	190,700	190,700	190,700	0	0
Other Operating Expenses		16,650	0	0	16,650	0	16,650	16,650	16,650	0	0
6291	National & Other Events	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6292	Dietary	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6293	Refreshment & Meals	450	0	0	450	0	450	450	450	0	0
6294	Other	200	0	0	200	0	200	200	200	0	0
Education Subventions & Training		12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6302	Training (including Scholarships)	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0

MR. N. PERSAUD
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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 2021

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		2,282,888	11,571	53,915	2,348,374	0	2,348,374	2,348,375	2,347,962	412	413
Wages & Salaries		628,987	(743)	0	628,244	0	628,244	628,244	627,831	413	413
6111	Administrative	5,612	64	0	5,676	0	5,676	5,676	5,676	0	0
6112	Senior Technical	33,343	0	0	33,343	0	33,343	33,343	33,343	0	0
6113	Other Technical & Craft Skilled	175,273	0	0	175,273	0	175,273	175,273	175,238	35	35
6114	Clerical & Office Support	40,830	(604)	0	40,226	0	40,226	40,226	40,223	3	3
6115	Semi-Skilled Operatives & Unskilled	295,673	(1,660)	0	294,013	0	294,013	294,013	293,675	338	338
6116	Contracted Employees	78,256	1,457	0	79,713	0	79,713	79,713	79,676	37	37
Overhead Expenses		126,548	742	0	127,290	0	127,290	127,292	127,292	(2)	0
6131	Other Direct Labour Costs	11,412	474	0	11,886	0	11,886	11,887	11,887	(1)	0
6133	Benefits & Allowances	68,300	89	0	68,389	0	68,389	68,389	68,389	0	0
6134	National Insurance	46,836	179	0	47,015	0	47,015	47,016	47,016	(1)	0
Materials, Equipment & Supplies		803,755	(3,711)	0	800,044	0	800,044	800,044	800,044	0	0
6221	Drugs & Medical Supplies	704,255	0	0	704,255	0	704,255	704,255	704,255	0	0
6222	Field Materials & Supplies	65,000	(4,814)	0	60,186	0	60,186	60,186	60,186	0	0
6223	Office Materials & Supplies	17,000	(1,200)	0	15,800	0	15,800	15,800	15,800	0	0
6224	Print & Non-Print Materials	17,500	2,303	0	19,803	0	19,803	19,803	19,803	0	0
Fuel & Lubricants		28,000	0	0	28,000	0	28,000	28,000	28,000	0	0
6231	Fuel & Lubricants	28,000	0	0	28,000	0	28,000	28,000	28,000	0	0
Rental & Maintenance of Buildings		161,080	(3,322)	0	157,758	0	157,758	157,758	157,758	0	0
6241	Rental of Buildings	1,080	0	0	1,080	0	1,080	1,080	1,080	0	0
6242	Maintenance of Buildings	100,000	3,678	0	103,678	0	103,678	103,678	103,678	0	0
6243	Janitorial & Cleaning Supplies	60,000	(7,000)	0	53,000	0	53,000	53,000	53,000	0	0
Maintenance of Infrastructure		76,100	4,595	0	80,695	0	80,695	80,695	80,695	0	0
6251	Maintenance of Roads	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6252	Maintenance of Bridges	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6255	Maintenance of Other Infrastructure	66,100	4,595	0	70,695	0	70,695	70,695	70,695	0	0

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
PROGRAMME 765 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		36,510	44,800	0	81,310	0	81,310	81,310	81,310	0	0
6261	Local Travel & Subsistence	8,500	324	0	8,824	0	8,824	8,824	8,824	0	0
6263	Postage, Telex & Cablegrams	120	0	0	120	0	120	120	120	0	0
6264	Vehicle Spares & Service	25,000	16,709	0	41,709	0	41,709	41,709	41,709	0	0
6265	Other Transport, Travel & Postage	2,890	27,767	0	30,657	0	30,657	30,657	30,657	0	0
Utility Charges		100,708	(13,515)	0	87,193	0	87,193	87,193	87,193	0	0
6271	Telephone & Internet Charges	5,993	1,500	0	7,493	0	7,493	7,493	7,493	0	0
6272	Electricity Charges	58,693	0	0	58,693	0	58,693	58,693	58,693	0	0
6273	Water Charges	36,022	(15,015)	0	21,007	0	21,007	21,007	21,007	0	0
Other Goods & Services Purchased		190,500	(2,114)	53,915	242,301	0	242,301	242,300	242,300	1	0
6281	Security Services	125,000	(139)	53,915	178,776	0	178,776	178,775	178,775	1	0
6282	Equipment Maintenance	33,000	(5,000)	0	28,000	0	28,000	28,000	28,000	0	0
6283	Cleaning & Extermination Services	25,000	6,525	0	31,525	0	31,525	31,525	31,525	0	0
6284	Other	7,500	(3,500)	0	4,000	0	4,000	4,000	4,000	0	0
Other Operating Expenses		126,700	(12,000)	0	114,700	0	114,700	114,700	114,700	0	0
6291	National & Other Events	6,000	(3,000)	0	3,000	0	3,000	3,000	3,000	0	0
6292	Dietary	115,000	(8,000)	0	107,000	0	107,000	107,000	107,000	0	0
6293	Refreshment & Meals	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6294	Other	2,500	(1,000)	0	1,500	0	1,500	1,500	1,500	0	0
Education Subventions & Training		4,000	(3,161)	0	839	0	839	839	839	0	0
6302	Training (including Scholarships)	4,000	(3,161)	0	839	0	839	839	839	0	0

MR. N. PERSAUD
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 771 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		352,273	(1)	1,497	353,769	0	353,769	351,252	346,245	7,524	5,007
Wages & Salaries		59,609	(1)	0	59,608	0	59,608	58,355	58,355	1,253	0
6111	Administrative	6,979	0	0	6,979	0	6,979	6,979	6,979	0	0
6113	Other Technical & Craft Skilled	2,155	0	0	2,155	0	2,155	2,155	2,155	0	0
6114	Clerical & Office Support	19,739	(969)	0	18,770	0	18,770	18,714	18,714	56	0
6115	Semi-Skilled Operatives & Unskilled	15,913	0	0	15,913	0	15,913	15,909	15,909	4	0
6116	Contracted Employees	9,365	(121)	0	9,244	0	9,244	8,051	8,051	1,193	0
6117	Temporary Employees	5,458	1,089	0	6,547	0	6,547	6,547	6,547	0	0
Overhead Expenses		10,604	0	0	10,604	0	10,604	9,340	9,340	1,264	0
6131	Other Direct Labour Costs	1,172	0	0	1,172	0	1,172	915	915	257	0
6133	Benefits & Allowances	5,607	0	0	5,607	0	5,607	4,683	4,683	924	0
6134	National Insurance	3,825	0	0	3,825	0	3,825	3,742	3,742	83	0
Expenses Specific to the Agency		52,705	0	0	52,705	0	52,705	52,705	52,705	0	0
6211	Expenses Specific to the Agency	52,705	0	0	52,705	0	52,705	52,705	52,705	0	0
Materials, Equipment & Supplies		5,928	0	0	5,928	0	5,928	5,928	5,927	1	1
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	500	0	0
6222	Field Materials & Supplies	1,393	0	0	1,393	0	1,393	1,393	1,392	1	1
6223	Office Materials & Supplies	2,524	0	0	2,524	0	2,524	2,524	2,524	0	0
6224	Print & Non-Print Materials	1,511	0	0	1,511	0	1,511	1,511	1,511	0	0
Fuel & Lubricants		11,778	0	0	11,778	0	11,778	11,778	11,778	0	0
6231	Fuel & Lubricants	11,778	0	0	11,778	0	11,778	11,778	11,778	0	0
Rental & Maintenance of Buildings		46,500	0	0	46,500	0	46,500	46,500	46,500	0	0
6242	Maintenance of Buildings	43,500	0	0	43,500	0	43,500	43,500	43,500	0	0
6243	Janitorial & Cleaning Supplies	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
Maintenance of Infrastructure		37,000	0	0	37,000	0	37,000	37,000	37,000	0	0
6255	Maintenance of Other Infrastructure	37,000	0	0	37,000	0	37,000	37,000	37,000	0	0

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 771 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		25,245	0	0	25,245	0	25,245	25,245	25,245	0	0
6261	Local Travel & Subsistence	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
6264	Vehicle Spares & Service	4,745	0	0	4,745	0	4,745	4,745	4,745	0	0
6265	Other Transport, Travel & Postage	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
Utility Charges		24,366	0	0	24,366	0	24,366	24,366	24,366	0	0
6271	Telephone & Internet Charges	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6272	Electricity Charges	12,061	0	0	12,061	0	12,061	12,061	12,061	0	0
6273	Water Charges	8,805	0	0	8,805	0	8,805	8,805	8,805	0	0
Other Goods & Services Purchased		56,828	0	1,497	58,325	0	58,325	58,325	58,314	11	11
6281	Security Services	49,032	0	1,497	50,529	0	50,529	50,529	50,529	0	0
6282	Equipment Maintenance	1,200	0	0	1,200	0	1,200	1,200	1,191	9	9
6283	Cleaning & Extermination Services	2,200	0	0	2,200	0	2,200	2,200	2,198	2	2
6284	Other	4,396	0	0	4,396	0	4,396	4,396	4,396	0	0
Other Operating Expenses		10,800	0	0	10,800	0	10,800	10,800	10,800	0	0
6291	National & Other Events	6,150	0	0	6,150	0	6,150	6,150	6,150	0	0
6293	Refreshment & Meals	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6294	Other	3,650	0	0	3,650	0	3,650	3,650	3,650	0	0
Education Subventions & Training		410	0	0	410	0	410	410	410	0	0
6302	Training (including Scholarships)	410	0	0	410	0	410	410	410	0	0
Rates, Taxes & Subvention to Local Authorities		10,500	0	0	10,500	0	10,500	10,500	5,505	4,995	4,995
6311	Rates & Taxes	5,500	0	0	5,500	0	5,500	5,500	547	4,953	4,953
6312	Subventions to Local Authorities	5,000	0	0	5,000	0	5,000	5,000	4,958	42	42

MR. K. WARD
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 772 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		197,428	1	0	197,429	0	197,429	196,457	196,451	978	6
Wages & Salaries		8,965	(2)	0	8,963	0	8,963	7,991	7,991	972	-
6112	Senior Technical	2,713	0	0	2,713	0	2,713	2,712	2,712	1	0
6113	Other Technical & Craft Skilled	2,863	0	0	2,863	0	2,863	2,863	2,863	0	0
6116	Contracted Employees	2,186	(3)	0	2,183	0	2,183	1,212	1,212	971	0
6117	Temporary Employees	1,203	1	0	1,204	0	1,204	1,204	1,204	0	0
Overhead Expenses		1,084	3	0	1,087	0	1,087	1,087	1,087	0	0
6133	Benefits & Allowances	616	0	0	616	0	616	616	616	0	0
6134	National Insurance	468	3	0	471	0	471	471	471	0	0
Materials, Equipment & Supplies		2,480	0	0	2,480	0	2,480	2,480	2,478	2	2
6221	Drugs & Medical Supplies	350	0	0	350	0	350	350	349	1	1
6222	Field Materials & Supplies	720	0	0	720	0	720	720	720	0	0
6223	Office Materials & Supplies	700	0	0	700	0	700	700	699	1	1
6224	Print & Non-Print Materials	710	0	0	710	0	710	710	710	0	0
Fuel & Lubricants		19,695	0	0	19,695	0	19,695	19,695	19,695	0	0
6231	Fuel & Lubricants	19,695	0	0	19,695	0	19,695	19,695	19,695	0	0
Rental & Maintenance of Buildings		1,250	0	0	1,250	0	1,250	1,250	1,250	0	0
6243	Janitorial & Cleaning Supplies	1,250	0	0	1,250	0	1,250	1,250	1,250	0	0
Maintenance of Infrastructure		141,640	0	0	141,640	0	141,640	141,640	141,636	4	4
6251	Maintenance of Roads	66,500	0	0	66,500	0	66,500	66,500	66,496	4	4
6252	Maintenance of Bridges	36,000	0	0	36,000	0	36,000	36,000	36,000	0	0
6253	Maintenance of Drainage & Irrigation Works	32,900	0	0	32,900	0	32,900	32,900	32,900	0	0
6254	Maintenance of Sea & River Defenses	6,240	0	0	6,240	0	6,240	6,240	6,240	0	0

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 772 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Transport, Travel & Postage	14,640	0	0	14,640	0	14,640	14,640	14,640	0	0
6261	Local Travel & Subsistence	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6264	Vehicle Spares & Service	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6265	Other Transport, Travel & Postage	4,140	0	0	4,140	0	4,140	4,140	4,140	0	0
	Utility Charges	820	0	0	820	0	820	820	820	0	0
6271	Telephone & Internet Charges	820	0	0	820	0	820	820	820	0	0
	Other Goods & Services Purchased	5,390	0	0	5,390	0	5,390	5,390	5,390	0	0
6282	Equipment Maintenance	3,037	0	0	3,037	0	3,037	3,037	3,037	0	0
6283	Cleaning & Extermination Services	1,275	0	0	1,275	0	1,275	1,275	1,275	0	0
6284	Other	1,078	0	0	1,078	0	1,078	1,078	1,078	0	0
	Other Operating Expenses	1,214	0	0	1,214	0	1,214	1,214	1,214	0	0
6293	Refreshment & Meals	194	0	0	194	0	194	194	194	0	0
6294	Other	1,020	0	0	1,020	0	1,020	1,020	1,020	0	0
	Education Subventions & Training	250	0	0	250	0	250	250	250	0	0
6302	Training (including Scholarships)	250	0	0	250	0	250	250	250	0	0

MR. K. WARD
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 773 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		1,487,778	560	10,539	1,498,877	0	1,498,877	1,458,845	1,457,446	41,431	1,399
Wages & Salaries		634,411	501	0	634,912	0	634,912	606,838	606,397	28,515	441
6111	Administrative	73,149	9,689	0	82,838	0	82,838	82,838	82,838	0	0
6112	Senior Technical	273,068	(7,529)	0	265,539	0	265,539	265,538	265,538	1	0
6113	Other Technical & Craft Skilled	155,657	501	0	156,158	0	156,158	147,777	147,683	8,475	94
6114	Clerical & Office Support	840	0	0	840	0	840	840	840	0	0
6115	Semi-Skilled Operatives & Unskilled	80,818	(2,160)	0	78,658	0	78,658	66,634	66,287	12,371	347
6116	Contracted Employees	46,014	0	0	46,014	0	46,014	38,869	38,869	7,145	0
6117	Temporary Employees	4,865	0	0	4,865	0	4,865	4,342	4,342	523	0
Overhead Expenses		151,167	59	0	151,226	0	151,226	139,268	139,152	12,074	116
6131	Other Direct Labour Costs	13,325	0	0	13,325	0	13,325	5,003	5,000	8,325	3
6133	Benefits & Allowances	88,259	17	0	88,276	0	88,276	86,946	86,833	1,443	113
6134	National Insurance	49,583	42	0	49,625	0	49,625	47,319	47,319	2,306	0
Materials, Equipment & Supplies		33,225	0	0	33,225	0	33,225	33,225	33,222	3	3
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6222	Field Materials & Supplies	16,200	0	0	16,200	0	16,200	16,200	16,200	0	0
6223	Office Materials & Supplies	8,025	0	0	8,025	0	8,025	8,025	8,023	2	2
6224	Print & Non-Print Materials	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
Fuel & Lubricants		50,004	0	0	50,004	0	50,004	50,004	50,003	1	1
6231	Fuel & Lubricants	50,004	0	0	50,004	0	50,004	50,004	50,003	1	1
Rental & Maintenance of Buildings		87,400	(1,000)	0	86,400	0	86,400	86,400	86,260	140	140
6241	Rental of Buildings	1,200	(1,000)	0	200	0	200	200	60	140	140
6242	Maintenance of Buildings	71,200	0	0	71,200	0	71,200	71,200	71,200	0	0
6243	Janitorial & Cleaning Supplies	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
Maintenance of Infrastructure		79,100	0	0	79,100	0	79,100	79,100	79,096	4	4
6255	Maintenance of Other Infrastructure	79,100	0	0	79,100	0	79,100	79,100	79,096	4	4

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 773 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		58,215	0	0	58,215	0	58,215	58,215	58,214	1	1
6261	Local Travel & Subsistence	9,100	0	0	9,100	0	9,100	9,100	9,100	0	0
6264	Vehicle Spares & Service	11,000	0	0	11,000	0	11,000	11,000	10,999	1	1
6265	Other Transport, Travel & Postage	38,115	0	0	38,115	0	38,115	38,115	38,115	0	0
Utility Charges		62,499	(15,192)	0	47,307	0	47,307	47,307	47,307	0	0
6271	Telephone & Internet Charges	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6272	Electricity Charges	22,999	(8,935)	0	14,064	0	14,064	14,064	14,064	0	0
6273	Water Charges	34,500	(6,257)	0	28,243	0	28,243	28,243	28,243	0	0
Other Goods & Services Purchased		162,196	6,257	10,539	178,992	0	178,992	178,992	178,353	639	639
6281	Security Services	100,996	0	10,539	111,535	0	111,535	111,535	110,906	629	629
6282	Equipment Maintenance	8,920	0	0	8,920	0	8,920	8,920	8,920	0	0
6283	Cleaning & Extermination Services	17,700	0	0	17,700	0	17,700	17,700	17,690	10	10
6284	Other	34,580	6,257	0	40,837	0	40,837	40,837	40,837	0	0
Other Operating Expenses		164,250	11,063	0	175,313	0	175,313	175,313	175,260	53	53
6291	National & Other Events	7,150	0	0	7,150	0	7,150	7,150	7,150	0	0
6292	Dietary	150,000	11,063	0	161,063	0	161,063	161,063	161,011	52	52
6293	Refreshment & Meals	3,800	0	0	3,800	0	3,800	3,800	3,799	1	1
6294	Other	3,300	0	0	3,300	0	3,300	3,300	3,300	0	0
Education Subventions & Training		3,611	0	0	3,611	0	3,611	3,611	3,610	1	1
6302	Training (including Scholarships)	3,611	0	0	3,611	0	3,611	3,611	3,610	1	1
Rates, Taxes & Subvention to Local Authorities		1,700	(1,128)	0	572	0	572	572	572	0	0
6311	Rates & Taxes	1,700	(1,128)	0	572	0	572	572	572	0	0

MR. K. WARD
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 774 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		862,386	(561)	0	861,825	0	861,825	853,231	852,662	9,163	569
Wages & Salaries		248,626	(502)	0	248,124	0	248,124	243,200	242,974	5,150	226
6112	Senior Technical	13,004	568	0	13,572	0	13,572	13,572	13,572	0	0
6113	Other Technical & Craft Skilled	100,303	3,821	0	104,124	0	104,124	104,124	104,124	0	0
6114	Clerical & Office Support	6,550	292	0	6,842	0	6,842	6,842	6,842	0	0
6115	Semi-Skilled Operatives & Unskilled	70,442	1,339	0	71,781	0	71,781	71,781	71,781	0	0
6116	Contracted Employees	47,529	(6,522)	0	41,007	0	41,007	37,080	36,854	4,153	226
6117	Temporary Employees	10,798	0	0	10,798	0	10,798	9,801	9,801	997	0
Overhead Expenses		86,994	(59)	0	86,935	0	86,935	83,321	83,321	3,614	0
6131	Other Direct Labour Costs	6,308	0	0	6,308	0	6,308	4,574	4,574	1,734	0
6133	Benefits & Allowances	64,302	(17)	0	64,285	0	64,285	62,575	62,575	1,710	0
6134	National Insurance	16,384	(42)	0	16,342	0	16,342	16,172	16,172	170	0
Materials, Equipment & Supplies		138,046	2,172	0	140,218	0	140,218	140,218	140,217	1	1
6221	Drugs & Medical Supplies	125,000	2,172	0	127,172	0	127,172	127,172	127,172	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	2,546	0	0	2,546	0	2,546	2,546	2,546	0	0
6224	Print & Non-Print Materials	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
Fuel & Lubricants		29,220	0	0	29,220	0	29,220	29,220	29,214	6	6
6231	Fuel & Lubricants	29,220	0	0	29,220	0	29,220	29,220	29,214	6	6
Rental & Maintenance of Buildings		61,700	1,650	0	63,350	0	63,350	63,350	63,333	17	17
6241	Rental of Buildings	1,200	0	0	1,200	0	1,200	1,200	1,184	16	16
6242	Maintenance of Buildings	49,000	1,650	0	50,650	0	50,650	50,650	50,650	0	0
6243	Janitorial & Cleaning Supplies	11,500	0	0	11,500	0	11,500	11,500	11,499	1	1
Maintenance of Infrastructure		25,000	0	0	25,000	0	25,000	25,000	24,990	10	10
6255	Maintenance of Other Infrastructure	25,000	0	0	25,000	0	25,000	25,000	24,990	10	10

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 774 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		97,500	7,504	0	105,004	0	105,004	105,004	105,002	2	2
6261	Local Travel & Subsistence	26,500	0	0	26,500	0	26,500	26,500	26,499	1	1
6264	Vehicle Spares & Service	13,800	(1,650)	0	12,150	0	12,150	12,150	12,150	0	0
6265	Other Transport, Travel & Postage	57,200	9,154	0	66,354	0	66,354	66,354	66,353	1	1
Utility Charges		41,001	(5,307)	0	35,694	0	35,694	35,694	35,694	0	0
6271	Telephone & Internet Charges	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6272	Electricity Charges	27,501	0	0	27,501	0	27,501	27,501	27,501	0	0
6273	Water Charges	11,000	(5,307)	0	5,693	0	5,693	5,693	5,693	0	0
Other Goods & Services Purchased		99,799	(3,847)	0	95,952	0	95,952	95,896	95,892	60	4
6281	Security Services	40,099	(3,847)	0	36,252	0	36,252	36,196	36,196	56	0
6282	Equipment Maintenance	24,000	0	0	24,000	0	24,000	24,000	23,997	3	3
6283	Cleaning & Extermination Services	5,700	0	0	5,700	0	5,700	5,700	5,700	0	0
6284	Other	30,000	0	0	30,000	0	30,000	30,000	29,999	1	1
Other Operating Expenses		30,600	0	0	30,600	0	30,600	30,600	30,599	1	1
6291	National & Other Events	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6292	Dietary	27,500	0	0	27,500	0	27,500	27,500	27,500	0	0
6293	Refreshment & Meals	1,600	0	0	1,600	0	1,600	1,600	1,599	1	1
Education Subventions & Training		3,200	(2,172)	0	1,028	0	1,028	1,028	1,028	0	0
6302	Training (including Scholarships)	3,200	(2,172)	0	1,028	0	1,028	1,028	1,028	0	0
Rates, Taxes & Subvention to Local Authorities		700	0	0	700	0	700	700	398	302	302
6311	Rates & Taxes	700	0	0	700	0	700	700	398	302	302

MR. K. WARD
HEAD OF BUDGET AGENCY

AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 781 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		170,888	414	0	171,302	0	171,302	166,062	165,988	5,314	74
Wages & Salaries		40,441	0	0	40,441	0	40,441	35,390	35,320	5,121	70
6111	Administrative	8,985	0	0	8,985	0	8,985	8,985	8,985	0	0
6114	Clerical & Office Support	7,552	0	0	7,552	0	7,552	4,992	4,992	2,560	0
6115	Semi-Skilled Operatives & Unskilled	4,200	0	0	4,200	0	4,200	3,927	3,927	273	0
6116	Contracted Employees	16,312	0	0	16,312	0	16,312	14,094	14,024	2,288	70
6117	Temporary Employees	3,392	0	0	3,392	0	3,392	3,392	3,392	0	0
Overhead Expenses		4,125	0	0	4,125	0	4,125	3,936	3,936	189	0
6133	Benefits & Allowances	2,398	0	0	2,398	0	2,398	2,361	2,361	37	0
6134	National Insurance	1,727	0	0	1,727	0	1,727	1,575	1,575	152	0
Expenses Specific to the Agency		35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
6211	Expenses Specific to the Agency	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
Materials, Equipment & Supplies		6,855	0	0	6,855	0	6,855	6,855	6,853	2	2
6221	Drugs & Medical Supplies	300	0	0	300	0	300	300	300	0	0
6222	Field Materials & Supplies	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6223	Office Materials & Supplies	1,530	0	0	1,530	0	1,530	1,530	1,529	1	1
6224	Print & Non-Print Materials	3,825	0	0	3,825	0	3,825	3,825	3,824	1	1
Fuel & Lubricants		5,700	(789)	0	4,911	0	4,911	4,911	4,910	1	1
6231	Fuel & Lubricants	5,700	(789)	0	4,911	0	4,911	4,911	4,910	1	1
Rental & Maintenance of Buildings		16,200	732	0	16,932	0	16,932	16,932	16,932	0	0
6242	Maintenance of Buildings	14,300	732	0	15,032	0	15,032	15,032	15,032	0	0
6243	Janitorial & Cleaning Supplies	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
Maintenance of Infrastructure		6,000	58	0	6,058	0	6,058	6,058	6,058	0	0
6255	Maintenance of Other Infrastructure	6,000	58	0	6,058	0	6,058	6,058	6,058	0	0

AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 781 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Transport, Travel & Postage	21,980	0	0	21,980	0	21,980	21,980	21,979	1	1
6261	Local Travel & Subsistence	8,900	0	0	8,900	0	8,900	8,900	8,900	0	0
6263	Postage, Telex & Cablegrams	180	0	0	180	0	180	180	180	0	0
6264	Vehicle Spares & Service	2,600	0	0	2,600	0	2,600	2,600	2,599	1	1
6265	Other Transport, Travel & Postage	10,300	0	0	10,300	0	10,300	10,300	10,300	0	0
	Utility Charges	10,500	0	0	10,500	0	10,500	10,500	10,500	0	0
6271	Telephone & Internet Charges	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6272	Electricity Charges	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
	Other Goods & Services Purchased	20,112	713	0	20,825	0	20,825	20,825	20,825	0	0
6281	Security Services	14,780	0	0	14,780	0	14,780	14,780	14,780	0	0
6282	Equipment Maintenance	1,100	223	0	1,323	0	1,323	1,323	1,323	0	0
6283	Cleaning & Extermination Services	2,232	490	0	2,722	0	2,722	2,722	2,722	0	0
6284	Other	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
	Other Operating Expenses	3,675	0	0	3,675	0	3,675	3,675	3,675	0	0
6291	National & Other Events	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6293	Refreshment & Meals	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6294	Other	675	0	0	675	0	675	675	675	0	0
	Education Subventions & Training	300	(300)	0	0	0	0	0	0	0	0
6302	Training (including Scholarships)	300	(300)	0	0	0	0	0	0	0	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 782 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		183,311	275	0	183,586	0	183,586	181,377	181,272	2,314	105
Wages & Salaries		18,834	0	0	18,834	0	18,834	16,931	16,931	1,903	0
6111	Administrative	2,953	0	0	2,953	0	2,953	2,953	2,953	0	0
6112	Senior Technical	1,575	0	0	1,575	0	1,575	0	0	1,575	0
6113	Other Technical & Craft Skilled	3,457	0	0	3,457	0	3,457	3,457	3,457	0	0
6115	Semi-Skilled Operatives & Unskilled	8,441	0	0	8,441	0	8,441	8,113	8,113	328	0
6116	Contracted Employees	2,408	0	0	2,408	0	2,408	2,408	2,408	0	0
Overhead Expenses		3,487	0	0	3,487	0	3,487	3,181	3,181	306	0
6133	Benefits & Allowances	2,108	0	0	2,108	0	2,108	1,949	1,949	159	0
6134	National Insurance	1,379	0	0	1,379	0	1,379	1,232	1,232	147	0
Materials, Equipment & Supplies		1,615	0	0	1,615	0	1,615	1,615	1,615	0	0
6221	Drugs & Medical Supplies	80	0	0	80	0	80	80	80	0	0
6222	Field Materials & Supplies	500	0	0	500	0	500	500	500	0	0
6223	Office Materials & Supplies	750	0	0	750	0	750	750	750	0	0
6224	Print & Non-Print Materials	285	0	0	285	0	285	285	285	0	0
Fuel & Lubricants		10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6231	Fuel & Lubricants	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
Rental & Maintenance of Buildings		4,900	469	0	5,369	0	5,369	5,369	5,369	0	0
6242	Maintenance of Buildings	4,500	469	0	4,969	0	4,969	4,969	4,969	0	0
6243	Janitorial & Cleaning Supplies	400	0	0	400	0	400	400	400	0	0
Maintenance of Infrastructure		115,140	(469)	0	114,671	0	114,671	114,671	114,671	0	0
6251	Maintenance of Roads	50,000	(8,654)	0	41,346	0	41,346	41,346	41,346	0	0
6252	Maintenance of Bridges	42,000	8,185	0	50,185	0	50,185	50,185	50,185	0	0
6253	Maintenance of Drainage & Irrigation Works	8,550	0	0	8,550	0	8,550	8,550	8,550	0	0
6254	Maintenance of Sea & River Defenses	10,590	0	0	10,590	0	10,590	10,590	10,590	0	0
6255	Maintenance of Other Infrastructure	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0

**AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 782 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		23,080	0	0	23,080	0	23,080	23,080	23,079	1	1
6261	Local Travel & Subsistence	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6263	Postage, Telex & Cablegrams	30	0	0	30	0	30	30	30	0	0
6264	Vehicle Spares & Service	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6265	Other Transport, Travel & Postage	6,050	0	0	6,050	0	6,050	6,050	6,049	1	1
Utility Charges		1,650	275	0	1,925	0	1,925	1,925	1,925	0	0
6271	Telephone & Internet Charges	150	275	0	425	0	425	425	425	0	0
6272	Electricity Charges	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
Other Goods & Services Purchased		4,483	0	0	4,483	0	4,483	4,483	4,479	4	4
6282	Equipment Maintenance	1,883	0	0	1,883	0	1,883	1,883	1,882	1	1
6283	Cleaning & Extermination Services	2,000	0	0	2,000	0	2,000	2,000	1,997	3	3
6284	Other	600	0	0	600	0	600	600	600	0	0
Other Operating Expenses		22	0	0	22	0	22	22	22	0	0
6293	Refreshment & Meals	22	0	0	22	0	22	22	22	0	0
Education Subventions & Training		100	0	0	100	0	100	100	0	100	100
6302	Training (including Scholarships)	100	0	0	100	0	100	100	0	100	100

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

**AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 783 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		1,135,109	(11,732)	12,701	1,136,078	0	1,136,078	1,131,290	1,097,404	38,674	33,886
Wages & Salaries		303,020	0	0	303,020	0	303,020	298,365	298,365	4,655	0
6111	Administrative	38,593	0	0	38,593	0	38,593	38,593	38,593	0	0
6112	Senior Technical	90,459	0	0	90,459	0	90,459	90,459	90,459	0	0
6113	Other Technical & Craft Skilled	61,418	0	0	61,418	0	61,418	61,305	61,305	113	0
6114	Clerical & Office Support	1,829	0	0	1,829	0	1,829	1,285	1,285	544	0
6115	Semi-Skilled Operatives & Unskilled	96,037	0	0	96,037	0	96,037	92,039	92,039	3,998	0
6116	Contracted Employees	10,594	0	0	10,594	0	10,594	10,594	10,594	0	0
6117	Temporary Employees	4,090	0	0	4,090	0	4,090	4,090	4,090	0	0
Overhead Expenses		81,693	0	0	81,693	0	81,693	81,560	81,560	133	0
6131	Other Direct Labour Costs	4,021	0	0	4,021	0	4,021	4,021	4,021	0	0
6133	Benefits & Allowances	53,147	0	0	53,147	0	53,147	53,147	53,147	0	0
6134	National Insurance	24,525	0	0	24,525	0	24,525	24,392	24,392	133	0
Materials, Equipment & Supplies		35,800	0	0	35,800	0	35,800	35,800	35,799	1	1
6221	Drugs & Medical Supplies	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6222	Field Materials & Supplies	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
6223	Office Materials & Supplies	5,300	0	0	5,300	0	5,300	5,300	5,300	0	0
6224	Print & Non-Print Materials	7,500	0	0	7,500	0	7,500	7,500	7,499	1	1
Fuel & Lubricants		55,000	(36,244)	0	18,756	0	18,756	18,756	18,756	0	0
6231	Fuel & Lubricants	55,000	(36,244)	0	18,756	0	18,756	18,756	18,756	0	0
Rental & Maintenance of Buildings		124,200	0	0	124,200	0	124,200	124,200	124,185	15	15
6242	Maintenance of Buildings	99,200	0	0	99,200	0	99,200	99,200	99,185	15	15
6243	Janitorial & Cleaning Supplies	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
Maintenance of Infrastructure		48,000	0	0	48,000	0	48,000	48,000	47,992	8	8
6255	Maintenance of Other Infrastructure	48,000	0	0	48,000	0	48,000	48,000	47,992	8	8

**AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 783 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		54,900	23,499	0	78,399	0	78,399	78,399	78,392	7	7
6261	Local Travel & Subsistence	10,000	1,478	0	11,478	0	11,478	11,478	11,478	0	0
6263	Postage, Telex & Cablegrams	200	0	0	200	0	200	200	200	0	0
6264	Vehicle Spares & Service	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6265	Other Transport, Travel & Postage	35,700	22,021	0	57,721	0	57,721	57,721	57,714	7	7
Utility Charges		15,096	0	0	15,096	0	15,096	15,096	8,961	6,135	6,135
6271	Telephone & Internet Charges	2,596	0	0	2,596	0	2,596	2,596	2,596	0	0
6272	Electricity Charges	12,500	0	0	12,500	0	12,500	12,500	6,365	6,135	6,135
Other Goods & Services Purchased		83,500	9,536	12,701	105,737	0	105,737	105,737	105,589	148	148
6281	Security Services	30,000	0	12,701	42,701	0	42,701	42,701	42,553	148	148
6282	Equipment Maintenance	8,500	2,836	0	11,336	0	11,336	11,336	11,336	0	0
6283	Cleaning & Extermination Services	24,500	1,200	0	25,700	0	25,700	25,700	25,700	0	0
6284	Other	20,500	5,500	0	26,000	0	26,000	26,000	26,000	0	0
Other Operating Expenses		328,900	(8,523)	0	320,377	0	320,377	320,377	292,805	27,572	27,572
6291	National & Other Events	6,300	0	0	6,300	0	6,300	6,300	6,300	0	0
6292	Dietary	322,000	(8,523)	0	313,477	0	313,477	313,477	285,905	27,572	27,572
6293	Refreshment & Meals	600	0	0	600	0	600	600	600	0	0
Education Subventions & Training		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6302	Training (including Scholarships)	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

**AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 784 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		394,929	11,043	0	405,972	0	405,972	405,972	405,881	91	91
Wages & Salaries		114,625	40	0	114,665	0	114,665	114,665	114,600	65	65
6112	Senior Technical	6,937	(387)	0	6,550	0	6,550	6,550	6,550	0	0
6113	Other Technical & Craft Skilled	63,839	9,621	0	73,460	0	73,460	73,460	73,460	0	0
6114	Clerical & Office Support	2,029	0	0	2,029	0	2,029	2,029	2,029	0	0
6115	Semi-Skilled Operatives & Unskilled	21,911	0	0	21,911	0	21,911	21,911	21,846	65	65
6116	Contracted Employees	9,852	0	0	9,852	0	9,852	9,852	9,852	0	0
6117	Temporary Employees	10,057	(9,194)	0	863	0	863	863	863	0	0
Overhead Expenses		35,662	(40)	0	35,622	0	35,622	35,622	35,622	0	0
6131	Other Direct Labour Costs	900	(40)	0	860	0	860	860	860	0	0
6133	Benefits & Allowances	26,729	0	0	26,729	0	26,729	26,729	26,729	0	0
6134	National Insurance	8,033	0	0	8,033	0	8,033	8,033	8,033	0	0
Materials, Equipment & Supplies		60,581	0	0	60,581	0	60,581	60,581	60,581	0	0
6221	Drugs & Medical Supplies	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
6222	Field Materials & Supplies	5,154	0	0	5,154	0	5,154	5,154	5,154	0	0
6223	Office Materials & Supplies	3,031	0	0	3,031	0	3,031	3,031	3,031	0	0
6224	Print & Non-Print Materials	2,396	0	0	2,396	0	2,396	2,396	2,396	0	0
Fuel & Lubricants		9,000	(659)	0	8,341	0	8,341	8,341	8,341	0	0
6231	Fuel & Lubricants	9,000	(659)	0	8,341	0	8,341	8,341	8,341	0	0
Rental & Maintenance of Buildings		51,440	1,317	0	52,757	0	52,757	52,757	52,757	0	0
6242	Maintenance of Buildings	43,500	1,317	0	44,817	0	44,817	44,817	44,817	0	0
6243	Janitorial & Cleaning Supplies	7,940	0	0	7,940	0	7,940	7,940	7,940	0	0
Maintenance of Infrastructure		12,314	1,398	0	13,712	0	13,712	13,712	13,712	0	0
6255	Maintenance of Other Infrastructure	12,314	1,398	0	13,712	0	13,712	13,712	13,712	0	0

**AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 784 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		48,298	8,786	0	57,084	0	57,084	57,084	57,083	1	1
6261	Local Travel & Subsistence	10,000	398	0	10,398	0	10,398	10,398	10,398	0	0
6263	Postage, Telex & Cablegrams	26	0	0	26	0	26	26	25	1	1
6264	Vehicle Spares & Service	3,272	0	0	3,272	0	3,272	3,272	3,272	0	0
6265	Other Transport, Travel & Postage	35,000	8,388	0	43,388	0	43,388	43,388	43,388	0	0
Utility Charges		22,159	(1,867)	0	20,292	0	20,292	20,292	20,269	23	23
6271	Telephone & Internet Charges	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6272	Electricity Charges	21,059	(1,867)	0	19,192	0	19,192	19,192	19,169	23	23
Other Goods & Services Purchased		13,700	2,944	0	16,644	0	16,644	16,644	16,642	2	2
6281	Security Services	3,700	0	0	3,700	0	3,700	3,700	3,700	0	0
6282	Equipment Maintenance	2,200	1,444	0	3,644	0	3,644	3,644	3,644	0	0
6283	Cleaning & Extermination Services	3,800	1,500	0	5,300	0	5,300	5,300	5,298	2	2
6284	Other	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
Other Operating Expenses		25,150	(576)	0	24,574	0	24,574	24,574	24,574	0	0
6291	National & Other Events	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6292	Dietary	19,000	(576)	0	18,424	0	18,424	18,424	18,424	0	0
6293	Refreshment & Meals	1,350	0	0	1,350	0	1,350	1,350	1,350	0	0
6294	Other	800	0	0	800	0	800	800	800	0	0
Education Subventions & Training		2,000	(300)	0	1,700	0	1,700	1,700	1,700	0	0
6302	Training (including Scholarships)	2,000	(300)	0	1,700	0	1,700	1,700	1,700	0	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 785 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		24,311	0	0	24,311	0	24,311	24,311	24,000	311	311
Materials, Equipment & Supplies		968	1,491	0	2,459	0	2,459	2,459	2,459	0	0
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6222	Field Materials & Supplies	720	1,491	0	2,211	0	2,211	2,211	2,211	0	0
6223	Office Materials & Supplies	98	0	0	98	0	98	98	98	0	0
6224	Print & Non-Print Materials	50	0	0	50	0	50	50	50	0	0
Fuel & Lubricants		250	0	0	250	0	250	250	250	0	0
6231	Fuel & Lubricants	250	0	0	250	0	250	250	250	0	0
Rental & Maintenance of Buildings		3,930	0	0	3,930	0	3,930	3,930	3,929	1	1
6242	Maintenance of Buildings	3,730	0	0	3,730	0	3,730	3,730	3,730	0	0
6243	Janitorial & Cleaning Supplies	200	0	0	200	0	200	200	199	1	1
Maintenance of Infrastructure		13,037	0	0	13,037	0	13,037	13,037	13,037	0	0
6253	Maintenance of Drainage & Irrigation	13,037	0	0	13,037	0	13,037	13,037	13,037	0	0
Transport, Travel & Postage		2,487	0	0	2,487	0	2,487	2,487	2,486	1	1
6261	Local Travel & Subsistence	580	0	0	580	0	580	580	579	1	1
6263	Postage, Telex & Cablegrams	30	0	0	30	0	30	30	30	0	0
6264	Vehicle Spares & Service	585	0	0	585	0	585	585	585	0	0
6265	Other Transport, Travel & Postage	1,292	0	0	1,292	0	1,292	1,292	1,292	0	0
Utility Charges		1,839	(1,491)	0	348	0	348	348	39	309	309
6271	Telephone & Internet Charges	39	0	0	39	0	39	39	39	0	0
6272	Electricity Charges	1,800	(1,491)	0	309	0	309	309	0	309	309
Other Goods & Services Purchased		210	0	0	210	0	210	210	210	0	0
6283	Cleaning & Extermination Services	160	0	0	160	0	160	160	160	0	0
6284	Other	50	0	0	50	0	50	50	50	0	0
Other Operating Expenses		1,490	0	0	1,490	0	1,490	1,490	1,490	0	0
6291	National & Other Events	1,284	0	0	1,284	0	1,284	1,284	1,284	0	0
6293	Refreshment & Meals	206	0	0	206	0	206	206	206	0	0
Education Subventions & Training		100	0	0	100	0	100	100	100	0	0
6302	Training (including Scholarships)	100	0	0	100	0	100	100	100	0	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

**AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO
PROGRAMME 791 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		254,144	1	2,378	256,523	0	256,523	245,886	245,857	10,666	29
Wages & Salaries		76,149	(535)	0	75,614	0	75,614	65,094	65,065	10,549	29
6111	Administrative	5,194	0	0	5,194	0	5,194	5,194	5,194	0	0
6113	Other Technical & Craft Skilled	3,800	0	0	3,800	0	3,800	3,748	3,748	52	0
6114	Clerical & Office Support	12,100	1,543	0	13,643	0	13,643	13,643	13,638	5	5
6115	Semi-Skilled Operatives & Unskilled	16,500	91	0	16,591	0	16,591	16,591	16,586	5	5
6116	Contracted Employees	38,555	(2,169)	0	36,386	0	36,386	25,918	25,899	10,487	19
Overhead Expenses		8,100	536	0	8,636	0	8,636	8,519	8,519	117	0
6131	Other Direct Labour Costs	600	308	0	908	0	908	908	908	0	0
6133	Benefits & Allowances	4,400	0	0	4,400	0	4,400	4,283	4,283	117	0
6134	National Insurance	3,100	228	0	3,328	0	3,328	3,328	3,328	0	0
Expenses Specific to the Agency		40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
6211	Expenses Specific to the Agency	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
Materials, Equipment & Supplies		8,800	0	0	8,800	0	8,800	8,800	8,800	0	0
6221	Drugs & Medical Supplies	200	0	0	200	0	200	200	200	0	0
6222	Field Materials & Supplies	4,200	0	0	4,200	0	4,200	4,200	4,200	0	0
6223	Office Materials & Supplies	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6224	Print & Non-Print Materials	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
Fuel & Lubricants		12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6231	Fuel & Lubricants	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
Rental & Maintenance of Buildings		8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6243	Janitorial & Cleaning Supplies	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
Transport, Travel & Postage		24,550	0	0	24,550	0	24,550	24,550	24,550	0	0
6261	Local Travel & Subsistence	11,500	0	0	11,500	0	11,500	11,500	11,500	0	0
6263	Postage, Telex & Cablegrams	600	0	0	600	0	600	600	600	0	0
6264	Vehicle Spares & Service	7,450	0	0	7,450	0	7,450	7,450	7,450	0	0
6265	Other Transport, Travel & Postage	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0

**AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO
PROGRAMME 791 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
	Utility Charges	23,545	0	0	23,545	0	23,545	23,545	23,545	0	0
6271	Telephone & Internet Charges	6,345	0	0	6,345	0	6,345	6,345	6,345	0	0
6272	Electricity Charges	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
6273	Water Charges	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
	Other Goods & Services Purchased	23,900	0	2,378	26,278	0	26,278	26,278	26,278	0	0
6281	Security Services	17,000	0	2,378	19,378	0	19,378	19,378	19,378	0	0
6282	Equipment Maintenance	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6283	Cleaning & Extermination Services	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6284	Other	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
	Other Operating Expenses	3,900	0	0	3,900	0	3,900	3,900	3,900	0	0
6291	National & Other Events	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6293	Refreshment & Meals	400	0	0	400	0	400	400	400	0	0
6294	Other	500	0	0	500	0	500	500	500	0	0
	Education Subventions & Training	11,200	0	0	11,200	0	11,200	11,200	11,200	0	0
6302	Training (including Scholarships)	11,200	0	0	11,200	0	11,200	11,200	11,200	0	0
	Local Org., Int'l Org. & Constitutional Agencies	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
6312	Subventions to Local Authorities	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0

MR. K. SINGH
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO
PROGRAMME 792 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		70,482	0	0	70,482	0	70,482	70,477	70,477	5	0
Wages & Salaries		14,884	0	0	14,884	0	14,884	14,883	14,883	1	0
6114	Clerical & Office Support	1,840	0	0	1,840	0	1,840	1,840	1,840	0	0
6115	Semi-Skilled Operatives & Unskilled	7,003	0	0	7,003	0	7,003	7,002	7,002	1	0
6116	Contracted Employees	6,041	0	0	6,041	0	6,041	6,041	6,041	0	0
Overhead Expenses		1,833	0	0	1,833	0	1,833	1,829	1,829	4	0
6133	Benefits & Allowances	1,090	0	0	1,090	0	1,090	1,086	1,086	4	0
6134	National Insurance	743	0	0	743	0	743	743	743	0	0
Materials, Equipment & Supplies		8,230	0	0	8,230	0	8,230	8,230	8,230	0	0
6221	Drugs & Medical Supplies	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6222	Field Materials & Supplies	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
6223	Office Materials & Supplies	450	0	0	450	0	450	450	450	0	0
6224	Print & Non-Print Materials	180	0	0	180	0	180	180	180	0	0
Fuel & Lubricants		6,300	0	0	6,300	0	6,300	6,300	6,300	0	0
6231	Fuel & Lubricants	6,300	0	0	6,300	0	6,300	6,300	6,300	0	0
Rental & Maintenance of Buildings		14,950	0	0	14,950	0	14,950	14,950	14,950	0	0
6242	Maintenance of Buildings	14,500	0	0	14,500	0	14,500	14,500	14,500	0	0
6243	Janitorial & Cleaning Supplies	450	0	0	450	0	450	450	450	0	0
Transport, Travel & Postage		9,340	0	0	9,340	0	9,340	9,340	9,340	0	0
6261	Local Travel & Subsistence	5,200	0	0	5,200	0	5,200	5,200	5,200	0	0
6263	Postage, Telex & Cablegrams	40	0	0	40	0	40	40	40	0	0
6264	Vehicle Spares & Service	4,100	0	0	4,100	0	4,100	4,100	4,100	0	0
Utility Charges		590	0	0	590	0	590	590	590	0	0
6271	Telephone & Internet Charges	190	0	0	190	0	190	190	190	0	0
6272	Electricity Charges	400	0	0	400	0	400	400	400	0	0

AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO
PROGRAMME 792 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Other Goods & Services Purchased	4,220	0	0	4,220	0	4,220	4,220	4,220	0	0
6281	Security Services	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
6282	Equipment Maintenance	900	0	0	900	0	900	900	900	0	0
6283	Cleaning & Extermination Services	420	0	0	420	0	420	420	420	0	0
6284	Other	600	0	0	600	0	600	600	600	0	0
	Other Operating Expenses	6,635	0	0	6,635	0	6,635	6,635	6,635	0	0
6291	National & Other Events	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6293	Refreshment & Meals	75	0	0	75	0	75	75	75	0	0
6294	Other	60	0	0	60	0	60	60	60	0	0
	Education Subventions & Training	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6302	Training (including Scholarships)	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0

MR. K. SINGH
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO
PROGRAMME 793 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		241,870	(1)	0	241,869	0	241,869	240,651	240,651	1,218	0
Wages & Salaries		29,679	(504)	0	29,175	0	29,175	27,957	27,957	1,218	0
6112	Senior Technical	4,500	(933)	0	3,567	0	3,567	3,520	3,520	47	0
6113	Other Technical & Craft Skilled	2,219	769	0	2,988	0	2,988	2,988	2,988	0	0
6114	Clerical & Office Support	840	505	0	1,345	0	1,345	1,345	1,345	0	0
6115	Semi-Skilled Operatives & Unskilled	6,220	770	0	6,990	0	6,990	6,990	6,990	0	0
6116	Contracted Employees	15,900	(1,615)	0	14,285	0	14,285	13,114	13,114	1,171	0
Overhead Expenses		2,943	503	0	3,446	0	3,446	3,446	3,446	0	0
6131	Other Direct Labour Costs	240	120	0	360	0	360	360	360	0	0
6133	Benefits & Allowances	1,547	286	0	1,833	0	1,833	1,833	1,833	0	0
6134	National Insurance	1,156	97	0	1,253	0	1,253	1,253	1,253	0	0
Materials, Equipment & Supplies		2,398	0	0	2,398	0	2,398	2,398	2,398	0	0
6221	Drugs & Medical Supplies	75	0	0	75	0	75	75	75	0	0
6222	Field Materials & Supplies	1,163	0	0	1,163	0	1,163	1,163	1,163	0	0
6223	Office Materials & Supplies	960	0	0	960	0	960	960	960	0	0
6224	Print & Non-Print Materials	200	0	0	200	0	200	200	200	0	0
Fuel & Lubricants		10,500	0	0	10,500	0	10,500	10,500	10,500	0	0
6231	Fuel & Lubricants	10,500	0	0	10,500	0	10,500	10,500	10,500	0	0
Rental & Maintenance of Buildings		42,500	0	0	42,500	0	42,500	42,500	42,500	0	0
6242	Maintenance of Buildings	42,000	0	0	42,000	0	42,000	42,000	42,000	0	0
6243	Janitorial & Cleaning Supplies	500	0	0	500	0	500	500	500	0	0
Maintenance of Infrastructure		125,000	0	0	125,000	0	125,000	125,000	125,000	0	0
6251	Maintenance of Roads	67,000	0	0	67,000	0	67,000	67,000	67,000	0	0
6252	Maintenance of Bridges	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
6255	Maintenance of Other Infrastructure	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0

**AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO
PROGRAMME 793 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		15,200	0	0	15,200	0	15,200	15,200	15,200	0	0
6261	Local Travel & Subsistence	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6264	Vehicle Spares & Service	10,200	0	0	10,200	0	10,200	10,200	10,200	0	0
6265	Other Transport, Travel & Postage	500	0	0	500	0	500	500	500	0	0
Utility Charges		2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
6271	Telephone & Internet Charges	200	0	0	200	0	200	200	200	0	0
6272	Electricity Charges	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
Other Goods & Services Purchased		11,150	0	0	11,150	0	11,150	11,150	11,150	0	0
6281	Security Services	4,400	0	0	4,400	0	4,400	4,400	4,400	0	0
6282	Equipment Maintenance	250	0	0	250	0	250	250	250	0	0
6283	Cleaning & Extermination Services	300	0	0	300	0	300	300	300	0	0
6284	Other	6,200	0	0	6,200	0	6,200	6,200	6,200	0	0
Other Operating Expenses		200	0	0	200	0	200	200	200	0	0
6293	Refreshment & Meals	200	0	0	200	0	200	200	200	0	0

MR. K. SINGH
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO
PROGRAMME 794 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		1,570,875	0	2,293	1,573,168	0	1,573,168	1,557,632	1,557,469	15,699	163
Wages & Salaries		774,686	(67)	0	774,619	0	774,619	765,744	765,685	8,934	59
6111	Administrative	105,504	1,582	0	107,086	0	107,086	105,504	105,504	1,582	0
6112	Senior Technical	304,000	0	0	304,000	0	304,000	304,000	303,980	20	20
6113	Other Technical & Craft Skilled	229,000	(1,649)	0	227,351	0	227,351	224,539	224,525	2,826	14
6114	Clerical & Office Support	6,642	(2,804)	0	3,838	0	3,838	3,830	3,822	16	8
6115	Semi-Skilled Operatives & Unskilled	99,439	0	0	99,439	0	99,439	94,966	94,966	4,473	0
6116	Contracted Employees	30,101	2,804	0	32,905	0	32,905	32,905	32,888	17	17
Overhead Expenses		216,289	67	0	216,356	0	216,356	209,695	209,593	6,763	102
6131	Other Direct Labour Costs	6,400	67	0	6,467	0	6,467	6,467	6,467	0	0
6133	Benefits & Allowances	139,432	0	0	139,432	0	139,432	139,432	139,392	40	40
6134	National Insurance	70,457	0	0	70,457	0	70,457	63,796	63,734	6,723	62
Materials, Equipment & Supplies		30,900	0	0	30,900	0	30,900	30,900	30,899	1	1
6221	Drugs & Medical Supplies	2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
6222	Field Materials & Supplies	12,000	0	0	12,000	0	12,000	12,000	11,999	1	1
6223	Office Materials & Supplies	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6224	Print & Non-Print Materials	7,100	0	0	7,100	0	7,100	7,100	7,100	0	0
Fuel & Lubricants		15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6231	Fuel & Lubricants	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
Rental & Maintenance of Buildings		71,180	0	0	71,180	0	71,180	71,180	71,180	0	0
6241	Rental of Buildings	2,880	0	0	2,880	0	2,880	2,880	2,880	0	0
6242	Maintenance of Buildings	55,000	0	0	55,000	0	55,000	55,000	55,000	0	0
6243	Janitorial & Cleaning Supplies	13,300	0	0	13,300	0	13,300	13,300	13,300	0	0
Maintenance of Infrastructure		42,000	0	0	42,000	0	42,000	42,000	41,999	1	1
6255	Maintenance of Other Infrastructure	42,000	0	0	42,000	0	42,000	42,000	41,999	1	1

AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO
PROGRAMME 794 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		49,200	0	0	49,200	0	49,200	49,200	49,200	0	0
6261	Local Travel & Subsistence	19,500	0	0	19,500	0	19,500	19,500	19,500	0	0
6263	Postage, Telex & Cablegrams	700	0	0	700	0	700	700	700	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	26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
Utility Charges		22,100	0	0	22,100	0	22,100	22,100	22,100	0	0
6271	Telephone & Internet Charges	4,100	0	0	4,100	0	4,100	4,100	4,100	0	0
6272	Electricity Charges	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
Other Goods & Services Purchased		170,000	0	2,293	172,293	0	172,293	172,293	172,293	0	0
6281	Security Services	46,000	0	2,293	48,293	0	48,293	48,293	48,293	0	0
6282	Equipment Maintenance	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6283	Cleaning & Extermination Services	31,000	0	0	31,000	0	31,000	31,000	31,000	0	0
6284	Other	91,000	0	0	91,000	0	91,000	91,000	91,000	0	0
Other Operating Expenses		158,520	0	0	158,520	0	158,520	158,520	158,520	0	0
6291	National & Other Events	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
6292	Dietary	140,000	0	0	140,000	0	140,000	140,000	140,000	0	0
6293	Refreshment & Meals	720	0	0	720	0	720	720	720	0	0
6294	Other	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
Education Subventions & Training		21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
6302	Training (including Scholarships)	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0

MR. K. SINGH
HEAD OF BUDGET AGENCY

AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO
PROGRAMME 795 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		819,943	0	0	819,943	0	819,943	816,546	816,425	3,518	121
Wages & Salaries		209,101	1,943	0	211,044	0	211,044	209,806	209,691	1,353	115
6111	Administrative	0	281	0	281	0	281	281	281	0	0
6112	Senior Technical	3,616	910	0	4,526	0	4,526	4,526	4,526	0	0
6113	Other Technical & Craft Skilled	110,800	4,117	0	114,917	0	114,917	114,917	114,917	0	0
6114	Clerical & Office Support	5,900	(161)	0	5,739	0	5,739	5,092	5,090	649	2
6115	Semi-Skilled Operatives & Unskilled	56,890	1,943	0	58,833	0	58,833	58,833	58,793	40	40
6116	Contracted Employees	31,895	(5,147)	0	26,748	0	26,748	26,157	26,084	664	73
Overhead Expenses		72,906	(1,943)	0	70,963	0	70,963	68,804	68,802	2,161	2
6131	Other Direct Labour Costs	2,355	0	0	2,355	0	2,355	2,329	2,329	26	0
6133	Benefits & Allowances	55,281	(1,943)	0	53,338	0	53,338	51,370	51,368	1,970	2
6134	National Insurance	15,270	0	0	15,270	0	15,270	15,105	15,105	165	0
Materials, Equipment & Supplies		264,400	0	0	264,400	0	264,400	264,400	264,400	0	0
6221	Drugs & Medical Supplies	249,000	0	0	249,000	0	249,000	249,000	249,000	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	4,400	0	0	4,400	0	4,400	4,400	4,400	0	0
6224	Print & Non-Print Materials	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
Fuel & Lubricants		21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
6231	Fuel & Lubricants	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
Rental & Maintenance of Buildings		80,500	0	0	80,500	0	80,500	80,500	80,500	0	0
6241	Rental of Buildings	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6242	Maintenance of Buildings	57,000	0	0	57,000	0	57,000	57,000	57,000	0	0
6243	Janitorial & Cleaning Supplies	22,500	0	0	22,500	0	22,500	22,500	22,500	0	0
Maintenance of Infrastructure		20,500	0	0	20,500	0	20,500	20,500	20,500	0	0
6251	Maintenance of Roads	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6255	Maintenance of Other Infrastructure	15,500	0	0	15,500	0	15,500	15,500	15,500	0	0

**AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO
PROGRAMME 795 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		37,731	0	0	37,731	0	37,731	37,731	37,731	0	0
6261	Local Travel & Subsistence	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6263	Postage, Telex & Cablegrams	331	0	0	331	0	331	331	331	0	0
6264	Vehicle Spares & Service	17,100	0	0	17,100	0	17,100	17,100	17,100	0	0
6265	Other Transport, Travel & Postage	9,300	0	0	9,300	0	9,300	9,300	9,300	0	0
Utility Charges		41,500	0	0	41,500	0	41,500	41,500	41,500	0	0
6271	Telephone & Internet Charges	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6272	Electricity Charges	38,000	0	0	38,000	0	38,000	38,000	38,000	0	0
Other Goods & Services Purchased		38,900	0	0	38,900	0	38,900	38,900	38,897	3	3
6281	Security Services	18,500	0	0	18,500	0	18,500	18,500	18,500	0	0
6282	Equipment Maintenance	8,800	0	0	8,800	0	8,800	8,800	8,800	0	0
6283	Cleaning & Extermination Services	6,400	0	0	6,400	0	6,400	6,400	6,400	0	0
6284	Other	5,200	0	0	5,200	0	5,200	5,200	5,197	3	3
Other Operating Expenses		30,405	0	0	30,405	0	30,405	30,405	30,404	1	1
6291	National & Other Events	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6292	Dietary	21,405	0	0	21,405	0	21,405	21,405	21,404	1	1
6293	Refreshment & Meals	600	0	0	600	0	600	600	600	0	0
6294	Other	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
Education Subventions & Training		3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6302	Training (including Scholarships)	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0

MR. K. SINGH
HEAD OF BUDGET AGENCY

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 801 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		249,170	1,549	6,726	257,445	0	257,445	250,809	250,738	6,707	71
Wages & Salaries		86,065	0	0	86,065	0	86,065	79,959	79,900	6,165	59
6111	Administrative	15,499	0	0	15,499	0	15,499	15,471	15,412	87	59
6113	Other Technical & Craft Skilled	5,822	0	0	5,822	0	5,822	4,708	4,708	1,114	0
6114	Clerical & Office Support	33,696	0	0	33,696	0	33,696	32,237	32,237	1,459	0
6115	Semi-Skilled Operatives & Unskilled	22,248	0	0	22,248	0	22,248	20,555	20,555	1,693	0
6116	Contracted Employees	4,900	0	0	4,900	0	4,900	3,909	3,909	991	0
6117	Temporary Employees	3,900	0	0	3,900	0	3,900	3,079	3,079	821	0
Overhead Expenses		16,670	0	0	16,670	0	16,670	16,140	16,140	530	0
6133	Benefits & Allowances	10,249	0	0	10,249	0	10,249	9,918	9,918	331	0
6134	National Insurance	6,421	0	0	6,421	0	6,421	6,222	6,222	199	0
Expenses Specific to the Agency		40,000	0	0	40,000	0	40,000	40,000	39,999	1	1
6211	Expenses Specific to the Agency	40,000	0	0	40,000	0	40,000	40,000	39,999	1	1
Materials, Equipment & Supplies		9,669	600	0	10,269	0	10,269	10,269	10,268	1	1
6221	Drugs & Medical Supplies	1,500	600	0	2,100	0	2,100	2,100	2,100	0	0
6222	Field Materials & Supplies	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
6223	Office Materials & Supplies	4,269	0	0	4,269	0	4,269	4,269	4,268	1	1
6224	Print & Non-Print Materials	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
Fuel & Lubricants		5,400	0	0	5,400	0	5,400	5,400	5,400	0	0
6231	Fuel & Lubricants	5,400	0	0	5,400	0	5,400	5,400	5,400	0	0
Rental & Maintenance of Buildings		7,000	0	0	7,000	0	7,000	7,000	6,998	2	2
6242	Maintenance of Buildings	4,000	0	0	4,000	0	4,000	4,000	3,999	1	1
6243	Janitorial & Cleaning Supplies	3,000	0	0	3,000	0	3,000	3,000	2,999	1	1
Maintenance of Infrastructure		5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6255	Maintenance of Other Infrastructure	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0

**AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 801 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
Transport, Travel & Postage		8,737	949	0	9,686	0	9,686	9,686	9,685	1	1
6261	Local Travel & Subsistence	5,200	0	0	5,200	0	5,200	5,200	5,199	1	1
6263	Postage, Telex & Cablegrams	17	0	0	17	0	17	17	17	0	0
6264	Vehicle Spares & Service	2,500	549	0	3,049	0	3,049	3,049	3,049	0	0
6265	Other Transport, Travel & Postage	1,020	400	0	1,420	0	1,420	1,420	1,420	0	0
Utility Charges		6,212	0	0	6,212	0	6,212	6,212	6,212	0	0
6271	Telephone & Internet Charges	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6272	Electricity Charges	1,112	0	0	1,112	0	1,112	1,112	1,112	0	0
6273	Water Charges	2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
Other Goods & Services Purchased		38,140	0	6,726	44,866	0	44,866	44,866	44,863	3	3
6281	Security Services	30,000	0	6,726	36,726	0	36,726	36,726	36,726	0	0
6282	Equipment Maintenance	2,840	0	0	2,840	0	2,840	2,840	2,840	0	0
6283	Cleaning & Extermination Services	1,900	0	0	1,900	0	1,900	1,900	1,897	3	3
6284	Other	3,400	0	0	3,400	0	3,400	3,400	3,400	0	0
Other Operating Expenses		14,650	0	0	14,650	0	14,650	14,650	14,647	3	3
6291	National & Other Events	11,850	0	0	11,850	0	11,850	11,850	11,847	3	3
6293	Refreshment & Meals	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6294	Other	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
Education Subventions & Training		1,000	0	0	1,000	0	1,000	1,000	999	1	1
6302	Training (including Scholarships)	1,000	0	0	1,000	0	1,000	1,000	999	1	1
Rates, Taxes & Subvention to Local Authorities		10,127	0	0	10,127	0	10,127	10,127	10,127	0	0
6311	Rates & Taxes	237	0	0	237	0	237	237	237	0	0
6312	Subventions to Local Authorities	9,890	0	0	9,890	0	9,890	9,890	9,890	0	0

MR. D. JOHN
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 2021

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		205,177	1	0	205,178	0	205,178	204,212	204,060	1,118	152
Wages & Salaries		19,400	0	0	19,400	0	19,400	18,574	18,574	826	0
6112	Senior Technical	5,601	2,249	0	7,850	0	7,850	7,850	7,850	0	0
6113	Other Technical & Craft Skilled	5,514	0	0	5,514	0	5,514	5,066	5,066	448	0
6114	Clerical & Office Support	931	0	0	931	0	931	920	920	11	0
6115	Semi-Skilled Operatives & Unskilled	2,520	0	0	2,520	0	2,520	2,508	2,508	12	0
6117	Temporary Employees	4,834	(2,249)	0	2,585	0	2,585	2,230	2,230	355	0
Overhead Expenses		3,128	0	0	3,128	0	3,128	2,988	2,988	140	0
6133	Benefits & Allowances	1,834	0	0	1,834	0	1,834	1,694	1,694	140	0
6134	National Insurance	1,294	0	0	1,294	0	1,294	1,294	1,294	0	0
Materials, Equipment & Supplies		4,080	1,520	0	5,600	0	5,600	5,600	5,597	3	3
6221	Drugs & Medical Supplies	135	0	0	135	0	135	135	135	0	0
6222	Field Materials & Supplies	550	500	0	1,050	0	1,050	1,050	1,047	3	3
6223	Office Materials & Supplies	2,245	1,020	0	3,265	0	3,265	3,265	3,265	0	0
6224	Print & Non-Print Materials	1,150	0	0	1,150	0	1,150	1,150	1,150	0	0
Fuel & Lubricants		5,500	0	0	5,500	0	5,500	5,500	5,496	4	4
6231	Fuel & Lubricants	5,500	0	0	5,500	0	5,500	5,500	5,496	4	4
Rental & Maintenance of Buildings		16,543	0	0	16,543	0	16,543	16,543	16,542	1	1
6242	Maintenance of Buildings	15,543	0	0	15,543	0	15,543	15,543	15,543	0	0
6243	Janitorial & Cleaning Supplies	1,000	0	0	1,000	0	1,000	1,000	999	1	1
Maintenance of Infrastructure		109,500	0	0	109,500	0	109,500	109,500	109,486	14	14
6251	Maintenance of Roads	60,000	0	0	60,000	0	60,000	60,000	59,991	9	9
6252	Maintenance of Bridges	5,500	0	0	5,500	0	5,500	5,500	5,497	3	3
6253	Maintenance of Drainage & Irrigation Works	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6254	Maintenance of Sea & River Defenses	9,000	0	0	9,000	0	9,000	9,000	8,999	1	1
6255	Maintenance of Other Infrastructure	15,000	0	0	15,000	0	15,000	15,000	14,999	1	1

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 802 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		12,915	0	0	12,915	0	12,915	12,915	12,910	5	5
6261	Local Travel & Subsistence	4,000	0	0	4,000	0	4,000	4,000	3,998	2	2
6263	Postage, Telex & Cablegrams	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Service	6,900	0	0	6,900	0	6,900	6,900	6,899	1	1
6265	Other Transport, Travel & Postage	2,000	0	0	2,000	0	2,000	2,000	1,998	2	2
Utility Charges		10,411	(4,815)	0	5,596	0	5,596	5,596	5,492	104	104
6271	Telephone & Internet Charges	211	0	0	211	0	211	211	211	0	0
6272	Electricity Charges	200	0	0	200	0	200	200	96	104	104
6273	Water Charges	10,000	(4,815)	0	5,185	0	5,185	5,185	5,185	0	0
Other Goods & Services Purchased		22,600	3,146	0	25,746	0	25,746	25,746	25,741	5	5
6281	Security Services	19,000	2,436	0	21,436	0	21,436	21,436	21,436	0	0
6282	Equipment Maintenance	1,300	710	0	2,010	0	2,010	2,010	2,010	0	0
6283	Cleaning & Extermination Services	700	0	0	700	0	700	700	696	4	4
6284	Other	1,600	0	0	1,600	0	1,600	1,600	1,599	1	1
Other Operating Expenses		700	150	0	850	0	850	850	845	5	5
6293	Refreshment & Meals	700	150	0	850	0	850	850	845	5	5
Education Subventions & Training		400	0	0	400	0	400	400	389	11	11
6302	Training (including Scholarships)	400	0	0	400	0	400	400	389	11	11

MR. D. JOHN
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 2021

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		2,734,763	(2,043)	29,916	2,762,636	0	2,762,636	2,723,393	2,721,269	41,367	2,124
Wages & Salaries		1,570,792	0	0	1,570,792	0	1,570,792	1,536,571	1,536,298	34,494	273
6111	Administrative	895,175	0	0	895,175	0	895,175	895,175	895,047	128	128
6112	Senior Technical	421,758	0	0	421,758	0	421,758	415,659	415,591	6,167	68
6113	Other Technical & Craft Skilled	102,657	0	0	102,657	0	102,657	97,065	97,045	5,612	20
6114	Clerical & Office Support	19,366	0	0	19,366	0	19,366	16,221	16,212	3,154	9
6115	Semi-Skilled Operatives & Unskilled	90,973	0	0	90,973	0	90,973	81,403	81,373	9,600	30
6116	Contracted Employees	11,727	0	0	11,727	0	11,727	11,727	11,709	18	18
6117	Temporary Employees	29,136	0	0	29,136	0	29,136	19,321	19,321	9,815	0
Overhead Expenses		261,024	0	0	261,024	0	261,024	256,002	255,823	5,201	179
6131	Other Direct Labour Costs	5,917	0	0	5,917	0	5,917	5,917	5,833	84	84
6133	Benefits & Allowances	127,831	0	0	127,831	0	127,831	124,058	124,005	3,826	53
6134	National Insurance	127,276	0	0	127,276	0	127,276	126,027	125,985	1,291	42
Materials, Equipment & Supplies		80,500	17,083	0	97,583	0	97,583	97,583	97,581	2	2
6221	Drugs & Medical Supplies	2,500	1,200	0	3,700	0	3,700	3,700	3,700	0	0
6222	Field Materials & Supplies	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
6223	Office Materials & Supplies	13,000	0	0	13,000	0	13,000	13,000	12,999	1	1
6224	Print & Non-Print Materials	30,000	15,883	0	45,883	0	45,883	45,883	45,882	1	1
Fuel & Lubricants		12,000	0	0	12,000	0	12,000	12,000	11,997	3	3
6231	Fuel & Lubricants	12,000	0	0	12,000	0	12,000	12,000	11,997	3	3
Rental & Maintenance of Buildings		148,600	0	0	148,600	0	148,600	148,600	148,574	26	26
6241	Rental of Buildings	3,600	0	0	3,600	0	3,600	3,600	3,586	14	14
6242	Maintenance of Buildings	100,000	0	0	100,000	0	100,000	100,000	99,988	12	12
6243	Janitorial & Cleaning Supplies	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
Maintenance of Infrastructure		62,000	10,556	0	72,556	0	72,556	72,556	72,516	40	40
6255	Maintenance of Other Infrastructure	62,000	10,556	0	72,556	0	72,556	72,556	72,516	40	40

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 803 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Transport, Travel & Postage	26,000	6,364	0	32,364	0	32,364	32,364	32,360	4	4
6261	Local Travel & Subsistence	8,000	2,852	0	10,852	0	10,852	10,852	10,852	0	0
6264	Vehicle Spares & Service	8,000	3,512	0	11,512	0	11,512	11,512	11,512	0	0
6265	Other Transport, Travel & Postage	10,000	0	0	10,000	0	10,000	10,000	9,996	4	4
	Utility Charges	107,184	(40,399)	0	66,785	0	66,785	66,785	65,330	1,455	1,455
6271	Telephone & Internet Charges	4,500	0	0	4,500	0	4,500	4,500	3,047	1,453	1,453
6272	Electricity Charges	37,684	(21,944)	0	15,740	0	15,740	15,740	15,738	2	2
6273	Water Charges	65,000	(18,455)	0	46,545	0	46,545	46,545	46,545	0	0
	Other Goods & Services Purchased	396,566	20,205	29,916	446,687	0	446,687	446,687	446,574	113	113
6281	Security Services	210,166	0	29,916	240,082	0	240,082	240,082	240,082	0	0
6282	Equipment Maintenance	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
6283	Cleaning & Extermination Services	17,900	20,205	0	38,105	0	38,105	38,105	38,016	89	89
6284	Other	160,000	0	0	160,000	0	160,000	160,000	159,976	24	24
	Other Operating Expenses	67,400	(16,549)	0	50,851	0	50,851	50,851	50,823	28	28
6291	National & Other Events	15,000	0	0	15,000	0	15,000	15,000	14,984	16	16
6292	Dietary	46,000	(18,558)	0	27,442	0	27,442	27,442	27,442	0	0
6293	Refreshment & Meals	1,900	134	0	2,034	0	2,034	2,034	2,023	11	11
6294	Other	4,500	1,875	0	6,375	0	6,375	6,375	6,374	1	1
	Education Subventions & Training	2,697	697	0	3,394	0	3,394	3,394	3,393	1	1
6302	Training (including Scholarships)	2,697	697	0	3,394	0	3,394	3,394	3,393	1	1

MR. D. JOHN
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 2021

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		875,488	0	12,641	888,129	0	888,129	869,760	867,458	20,671	2,302
Wages & Salaries		297,549	0	0	297,549	0	297,549	285,114	283,950	13,599	1,164
6111	Administrative	1,387	62	0	1,449	0	1,449	1,449	1,449	0	0
6112	Senior Technical	18,839	1,111	0	19,950	0	19,950	19,950	19,950	0	0
6113	Other Technical & Craft Skilled	122,111	5,314	0	127,425	0	127,425	127,425	127,415	10	10
6114	Clerical & Office Support	11,407	636	0	12,043	0	12,043	12,043	12,043	0	0
6115	Semi-Skilled Operatives & Unskilled	72,880	0	0	72,880	0	72,880	68,053	67,975	4,905	78
6116	Contracted Employees	20,062	(7,123)	0	12,939	0	12,939	10,929	10,929	2,010	0
6117	Temporary Employees	50,863	0	0	50,863	0	50,863	45,265	44,189	6,674	1,076
Overhead Expenses		67,708	0	0	67,708	0	67,708	61,774	61,774	5,934	0
6131	Other Direct Labour Costs	3,260	0	0	3,260	0	3,260	3,260	3,260	0	0
6133	Benefits & Allowances	45,201	0	0	45,201	0	45,201	39,624	39,624	5,577	0
6134	National Insurance	19,247	0	0	19,247	0	19,247	18,890	18,890	357	0
Materials, Equipment & Supplies		229,900	0	0	229,900	0	229,900	229,900	229,899	1	1
6221	Drugs & Medical Supplies	200,000	0	0	200,000	0	200,000	200,000	199,999	1	1
6222	Field Materials & Supplies	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
6223	Office Materials & Supplies	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6224	Print & Non-Print Materials	3,900	0	0	3,900	0	3,900	3,900	3,900	0	0
Fuel & Lubricants		12,620	0	0	12,620	0	12,620	12,620	12,620	0	0
6231	Fuel & Lubricants	12,620	0	0	12,620	0	12,620	12,620	12,620	0	0
Rental & Maintenance of Buildings		54,600	3,593	0	58,193	0	58,193	58,193	58,069	124	124
6241	Rental of Buildings	3,600	2,993	0	6,593	0	6,593	6,593	6,530	63	63
6242	Maintenance of Buildings	33,000	0	0	33,000	0	33,000	33,000	32,939	61	61
6243	Janitorial & Cleaning Supplies	18,000	600	0	18,600	0	18,600	18,600	18,600	0	0
Maintenance of Infrastructure		30,000	0	0	30,000	0	30,000	30,000	29,969	31	31
6255	Maintenance of Other Infrastructure	30,000	0	0	30,000	0	30,000	30,000	29,969	31	31

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 804 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
Transport, Travel & Postage		19,900	0	0	19,900	0	19,900	19,900	19,895	5	5
6261	Local Travel & Subsistence	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6264	Vehicle Spares & Service	6,000	0	0	6,000	0	6,000	6,000	5,995	5	5
6265	Other Transport, Travel & Postage	3,900	0	0	3,900	0	3,900	3,900	3,900	0	0
Utility Charges		21,050	(4,093)	0	16,957	0	16,957	16,957	16,041	916	916
6271	Telephone & Internet Charges	1,700	0	0	1,700	0	1,700	1,700	1,113	587	587
6272	Electricity Charges	4,800	(1,100)	0	3,700	0	3,700	3,700	3,490	210	210
6273	Water Charges	14,550	(2,993)	0	11,557	0	11,557	11,557	11,438	119	119
Other Goods & Services Purchased		113,658	0	12,641	126,299	0	126,299	126,299	126,247	52	52
6281	Security Services	91,158	0	12,641	103,799	0	103,799	103,799	103,799	0	0
6282	Equipment Maintenance	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6283	Cleaning & Extermination Services	6,500	0	0	6,500	0	6,500	6,500	6,448	52	52
6284	Other	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
Other Operating Expenses		27,100	500	0	27,600	0	27,600	27,600	27,594	6	6
6291	National & Other Events	900	0	0	900	0	900	900	900	0	0
6292	Dietary	25,000	500	0	25,500	0	25,500	25,500	25,499	1	1
6293	Refreshment & Meals	800	0	0	800	0	800	800	800	0	0
6294	Other	400	0	0	400	0	400	400	395	5	5
Education Subventions & Training		1,403	0	0	1,403	0	1,403	1,403	1,400	3	3
6302	Training (including Scholarships)	1,403	0	0	1,403	0	1,403	1,403	1,400	3	3

MR. D. JOHN
HEAD OF BUDGET AGENCY

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 805 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		30,843	495	0	31,338	0	31,338	30,558	30,218	1,120	340
Wages & Salaries		5,655	0	0	5,655	0	5,655	4,875	4,875	780	0
6112	Senior Technical	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
6117	Temporary Employees	2,955	0	0	2,955	0	2,955	2,175	2,175	780	0
Overhead Expenses		612	0	0	612	0	612	612	612	0	0
6133	Benefits & Allowances	385	0	0	385	0	385	385	385	0	0
6134	National Insurance	227	0	0	227	0	227	227	227	0	0
Materials, Equipment & Supplies		5,816	0	0	5,816	0	5,816	5,816	5,816	0	0
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6222	Field Materials & Supplies	4,900	0	0	4,900	0	4,900	4,900	4,900	0	0
6223	Office Materials & Supplies	580	0	0	580	0	580	580	580	0	0
6224	Print & Non-Print Materials	236	0	0	236	0	236	236	236	0	0
Fuel & Lubricants		600	0	0	600	0	600	600	598	2	2
6231	Fuel & Lubricants	600	0	0	600	0	600	600	598	2	2
Rental & Maintenance of Buildings		2,600	0	0	2,600	0	2,600	2,600	2,551	49	49
6242	Maintenance of Buildings	2,000	0	0	2,000	0	2,000	2,000	1,951	49	49
6243	Janitorial & Cleaning Supplies	600	0	0	600	0	600	600	600	0	0
Maintenance of Infrastructure		2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6255	Maintenance of Other Infrastructure	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
Transport, Travel & Postage		3,410	0	0	3,410	0	3,410	3,410	3,407	3	3
6261	Local Travel & Subsistence	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6263	Postage, Telex & Cablegrams	10	0	0	10	0	10	10	10	0	0
6264	Vehicle Spares & Service	1,300	0	0	1,300	0	1,300	1,300	1,297	3	3
6265	Other Transport, Travel & Postage	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
PROGRAMME 805 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
	Utility Charges	1,300	0	0	1,300	0	1,300	1,300	1,014	286	286
6271	Telephone & Internet Charges	300	0	0	300	0	300	300	300	0	0
6272	Electricity Charges	500	0	0	500	0	500	500	214	286	286
6273	Water Charges	500	0	0	500	0	500	500	500	0	0
	Other Goods & Services Purchased	2,900	495	0	3,395	0	3,395	3,395	3,395	0	0
6282	Equipment Maintenance	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6283	Cleaning & Extermination Services	300	0	0	300	0	300	300	300	0	0
6284	Other	800	495	0	1,295	0	1,295	1,295	1,295	0	0
	Other Operating Expenses	4,950	0	0	4,950	0	4,950	4,950	4,950	0	0
6291	National & Other Events	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6293	Refreshment & Meals	250	0	0	250	0	250	250	250	0	0
6294	Other	200	0	0	200	0	200	200	200	0	0
	Education Subventions & Training	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6302	Training (including Scholarships)	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0

MR. D. JOHN
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		864,722	0	0	864,722	0	864,722	684,553	684,329	180,393	224
011 - ADMINISTRATION		427,600	0	0	427,600	0	427,600	427,600	427,600	0	0
12141 Office & Residence of the President		65,000	0	0	65,000	0	65,000	65,000	65,000	0	0
1214100 Office & Residence of the President		65,000	0	0	65,000	0	65,000	65,000	65,000	0	0
17017 Minor Works		245,000	0	0	245,000	0	245,000	245,000	245,000	0	0
1701700 Minor Works		245,000	0	0	245,000	0	245,000	245,000	245,000	0	0
24052 Land Transport		67,600	0	0	67,600	0	67,600	67,600	67,600	0	0
2405200 Land Transport		67,600	0	0	67,600	0	67,600	67,600	67,600	0	0
25079 Purchase of Equipment		50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
2507900 Furniture & Equipment		50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
012 - NATIONAL POLICY DEVELOPMENT PRESIDENTIAL ADVISORY		68,000	0	0	68,000	0	68,000	68,000	68,000	0	0
25079 Purchase of Equipment		10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
2507900 Purchase of Equipment		10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
33011 Lands & Surveys		40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
3301100 Lands & Surveys		40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
45045 Institute of Applied Science & Technology		18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
4504500 Institute of Applied Science & Technology		18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
013 - DEFENCE & NATIONAL SECURITY		40,000	0	0	40,000	0	40,000	22,391	22,191	17,809	200
12206 Buildings		30,000	0	0	30,000	0	30,000	12,391	12,391	17,609	0
1220600 Buildings		30,000	0	0	30,000	0	30,000	12,391	12,391	17,609	0
25079 Purchase of Equipment		10,000	0	0	10,000	0	10,000	10,000	9,800	200	200
2507900 Furniture & Equipment		10,000	0	0	10,000	0	10,000	10,000	9,800	200	200
014 - PUBLIC POLICY & PLANNING		10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
25079 Purchase of Equipment		1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
2507900 Purchase of Equipment		1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
34019 Guyana Office for Investment		8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
3401900 Guyana Office for Investment		8,500	0	0	8,500	0	8,500	8,500	8,500	0	0

**AGENCY 01 - OFFICE OF THE PRESIDENT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
015 - ENVIRONMENTAL MANAGEMENT & COMPLIANCE		313,622	0	0	313,622	0	313,622	151,062	151,052	162,570	10
25079	Purchase of Equipment	1,000	0	0	1,000	0	1,000	1,000	990	10	10
2507900	Furniture & Equipment	1,000	0	0	1,000	0	1,000	1,000	990	10	10
34015	Environmental Protection Agency	30,000	0	0	30,000	0	30,000	29,571	29,571	429	0
3401500	Environmental Protection Agency	30,000	0	0	30,000	0	30,000	29,571	29,571	429	0
34017	National Parks Commission	13,271	0	0	13,271	0	13,271	13,271	13,271	0	0
3401700	National Parks Commission	13,271	0	0	13,271	0	13,271	13,271	13,271	0	0
34018	Protected Areas Commission	16,351	0	0	16,351	0	16,351	16,351	16,351	0	0
3401800	Protected Areas Commission	16,351	0	0	16,351	0	16,351	16,351	16,351	0	0
34025	Wildlife Management Authority	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
3402500	Wildlife Management Authority	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
44036	Guyana Protected Areas System	250,000	0	0	250,000	0	250,000	87,869	87,869	162,131	0
4403600	Guyana Protected Areas System	250,000	0	0	250,000	0	250,000	87,869	87,869	162,131	0
016 - POLICE COMPLAINTS AUTHORITY		5,500	0	0	5,500	0	5,500	5,500	5,486	14	14
26087	Police Complaints Authority	5,500	0	0	5,500	0	5,500	5,500	5486	14	14
2608700	Police Complaints Authority	5,500	0	0	5,500	0	5,500	5,500	5486	14	14

MS. A. MOORE
HEAD OF BUDGET AGENCY

**AGENCY 02 - OFFICE OF THE PRIME MINISTER
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		5,690,307	0	55,849	5,746,156	0	5,746,156	4,648,101	4,643,740	1,102,416	4,361
021 - PRIME MINISTER'S SECRETARIAT		211,030	0	0	211,030	0	211,030	200,752	200,489	10,541	263
12193 Buildings		168,030	0	0	168,030	0	168,030	157,752	157,581	10,449	171
1219300 Buildings		168,030	0	0	168,030	0	168,030	157,752	157,581	10,449	171
17010 Minor Works		10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
1701000 Minor Works		10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
24040 Land Transport		23,000	0	0	23,000	0	23,000	23,000	22,970	30	30
2404000 Land Transport		23,000	0	0	23,000	0	23,000	23,000	22,970	30	30
25096 Furniture & Equipment		10,000	0	0	10,000	0	10,000	10,000	9,938	62	62
2509600 Furniture & Equipment		10,000	0	0	10,000	0	10,000	10,000	9,938	62	62
022 - DISASTER PREPAREDNESS, RESPONSE & MANAGEMENT		80,000	0	0	80,000	0	80,000	80,000	75,902	4,098	4,098
26064 Civil Defence Commission		80,000	0	0	80,000	0	80,000	80,000	75,902	4,098	4,098
2606400 Civil Defence Commission		80,000	0	0	80,000	0	80,000	80,000	75,902	4,098	4,098
023 - POWER GENERATION		4,934,800	0	42,346	4,977,146	0	4,977,146	3,889,450	3,889,450	1,087,696	0
26066 Lethem Power Company		50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
2606600 Lethem Power Company		50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
26067 Hinterland Electrification		141,000	0	0	141,000	0	141,000	141,000	141,000	0	0
2606700 Hinterland Electrification		141,000	0	0	141,000	0	141,000	141,000	141,000	0	0
26068 Power Utility Upgrade Programme		1,800,000	0	0	1,800,000	0	1,800,000	1,799,324	1,799,324	676	0
2606800 Power Utility Upgrade Programme		1,800,000	0	0	1,800,000	0	1,800,000	1,799,324	1,799,324	676	0
26069 Sustainable Energy Programme		240,000	0	42,346	282,346	0	282,346	282,346	282,346	0	0
2606900 Sustainable Energy Programme		240,000	0	42,346	282,346	0	282,346	282,346	282,346	0	0
26095 Renewable Energy Improvement Power System Project		628,800	0	0	628,800	0	628,800	161,780	161,780	467,020	0
2609500 Renewable Energy Improvement - Power System Project		628,800	0	0	628,800	0	628,800	161,780	161,780	467,020	0
26098 Energy Matrix Diversification Programme		750,000	0	0	750,000	0	750,000	750,000	750,000	0	0
2609800 Energy Matrix Diversification Programme		750,000	0	0	750,000	0	750,000	750,000	750,000	0	0
26100 Solar System Project		500,000	0	0	500,000	0	500,000	0	0	500,000	0
2610000 Solar System Project		500,000	0	0	500,000	0	500,000	0	0	500,000	0
26101 Small Hydro Projects		125,000	0	0	125,000	0	125,000	5,000	5,000	120,000	0
2610100 Small Hydro Projects		125,000	0	0	125,000	0	125,000	5,000	5,000	120,000	0
34024 Guyana Energy Agency		700,000	0	0	700,000	0	700,000	700,000	700,000	0	0
3402400 Guyana Energy Agency		700,000	0	0	700,000	0	700,000	700,000	700,000	0	0

**AGENCY 02 - OFFICE OF THE PRIME MINISTER
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
024 - TELECOMMUNICATIONS & INNOVATION		287,277	0	13,503	300,780	0	300,780	300,770	300,770	10	0
12190	National Broadband Project	172,970	0	0	172,970	0	172,970	172,970	172,970	0	0
1219000	National Broadband Project	172,970	0	0	172,970	0	172,970	172,970	172,970	0	0
12191	National Data Management Authority	41,500	0	13,503	55,003	0	55,003	55,003	55,003	0	0
1219100	National Data Management Authority	41,500	0	13,503	55,003	0	55,003	55,003	55,003	0	0
12193	Buildings	66,807	0	0	66,807	0	66,807	66,807	66,807	0	0
1219300	Buildings	66,807	0	0	66,807	0	66,807	66,807	66,807	0	0
25096	Furniture & Equipment	6,000	0	0	6,000	0	6,000	5,990	5,990	10	0
2509600	Furniture & Equipment	6,000	0	0	6,000	0	6,000	5,990	5,990	0	0
025 - GOVERNMENT INFORMATION & COMMUNICATION SERVICE		177,200	0	0	177,200	0	177,200	177,129	177,129	71	0
25096	Furniture & Equipment	52,200	0	0	52,200	0	52,200	52,129	52,129	71	0
2509600	Furniture & Equipment	52,200	0	0	52,200	0	52,200	52,129	52,129	71	0
45029	National Communication Network	125,000	0	0	125,000	0	125,000	125,000	125,000	0	0
4502900	National Communication Network	125,000	0	0	125,000	0	125,000	125,000	125,000	0	0

MR. D. CUMMINGS
HEAD OF BUDGET AGENCY

AGENCY 03 - MINISTRY OF FINANCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		11,677,089	0	0	11,677,089	0	11,677,089	3,553,244	3,545,500	8,131,589	7,744
031 - POLICY & ADMINISTRATION		11,586,139	0	0	11,586,139	0	11,586,139	3,462,294	3,460,632	8,125,507	1,662
12022 Buildings		140,000	0	0	140,000	0	140,000	38,480	38,119	101,881	0
1202200 Buildings		140,000	0	0	140,000	0	140,000	38,480	38,119	101,881	0
19004 Basic Needs Trust Fund (BNTF)		765,000	0	0	765,000	0	765,000	661,379	661,379	0	0
1900400 Basic Needs Trust Fund (BNTF)		765,000	0	0	765,000	0	765,000	661,379	661,379	0	0
24013 Land Transport		88,000	0	0	88,000	0	88,000	87,682	87,682	318	0
2401300 Land Transport		88,000	0	0	88,000	0	88,000	87,682	87,682	318	0
25023 Furniture & Equipment		17,000	0	0	17,000	0	17,000	17,000	16,163	837	837
2502300 Furniture & Equipment		17,000	0	0	17,000	0	17,000	17,000	16,163	837	837
25078 Financial Intelligence Unit		4,000	0	0	4,000	0	4,000	3,733	3,269	731	0
2507800 Financial Intelligence Unit		4,000	0	0	4,000	0	4,000	3,733	3,269	731	0
26012 Statistical Bureau		100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
2601200 Statistical Bureau		100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
34010 Low Carbon Development Programmes		8,085,000	0	0	8,085,000	0	8,085,000	405,720	405,720	0	0
3401000 Low Carbon Development Programme		8,085,000	0	0	8,085,000	0	8,085,000	405,720	405,720	0	0
44007 Poverty Programme		100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
4400700 Poverty Programme		100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
45008 Guyana Revenue Authority		1,300,000	0	0	1,300,000	0	1,300,000	1,300,000	1,300,000	0	0
4500800 Guyana Revenue Authority		1,300,000	0	0	1,300,000	0	1,300,000	1,300,000	1,300,000	0	0
45024 Technical Assistance		50,000	0	0	50,000	0	50,000	0	0	0	0
4502400 Technical Assistance		50,000	0	0	50,000	0	50,000	0	0	0	0
45030 Contribution to International Organisations		552,139	0	0	552,139	0	552,139	550,717	550,717	0	0
4503001 CDB		478,430	0	0	478,430	0	478,430	478,429	478,429	0	0
4503003 IDB		37,454	0	0	37,454	0	37,454	36,206	36,206	0	0
4503005 Islamic Development Bank		36,255	0	0	36,255	0	36,255	36,082	36,082	0	0
45031 Contribution to Local Organisations		25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
4503101 Linden Enterprise Network		25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
45047 National Payments System		360,000	0	0	360,000	0	360,000	172,583	172,583	0	0
4504700 National Payments System		360,000	0	0	360,000	0	360,000	172,583	172,583	0	0

**AGENCY 03 - MINISTRY OF FINANCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
032 - PUBLIC FINANCIAL MANAGEMENT POLICIES & SERVICES		90,950	0	0	90,950	0	90,950	90,950	84,868	6,082	6,082
25023	Furniture & Equipment	90,950	0	0	90,950	0	90,950	90,950	84,868	6,082	0
2502300	Furniture & Equipment	90,950	0	0	90,950	0	90,950	90,950	84,868	6,082	1

MR. S. PASHA
HEAD OF BUDGET AGENCY

AGENCY 06 - MINISTRY OF PARLIAMENTARY AFFAIRS & GOVERNANCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		34,103	0	0	34,103	0	34,103	34,103	33,890	213	213
061 - POLICY DEVELOPMENT & ADMINISTRATION		29,403	0	0	29,403	0	29,403	29,403	29,192	211	211
12200 Buildings		5,900	0	0	5,900	0	5,900	5,900	5,745	155	155
1220000 Buildings		5,900	0	0	5,900	0	5,900	5,900	5,745	155	155
24073 Land Transport		14,503	0	0	14,503	0	14,503	14,503	14,447	56	56
2407300 Land & Water Transport		14,503	0	0	14,503	0	14,503	14,503	14,447	56	56
25122 Furniture & Equipment		9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
2512200 Furniture & Equipment		9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
062 - PARLIAMENTARY AFFAIRS		900	0	0	900	0	900	900	898	2	2
25122 Furniture & Equipment		900	0	0	900	0	900	900	898	2	2
2512200 Furniture & Equipment		900	0	0	900	0	900	900	898	2	2
063 - GOVERNANCE		3,800	0	0	3,800	0	3,800	3,800	3,800	0	0
25073 Integrity Commission		2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
2507300 Integrity Commission		2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
25122 Furniture & Equipment		1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
2512200 Furniture & Equipment		1,000	0	0	1,000	0	1,000	1,000	1,000	0	0

MS. K. SEEPAUL
HEAD OF BUDGET AGENCY

**AGENCY 07 - PARLIAMENT OFFICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		65,000	0	0	65,000	0	65,000	51,024	49,199	15,801	1,825
071 - NATIONAL ASSEMBLY		65,000	0	0	65,000	0	65,000	51,024	49,199	15,801	1,825
44023	Parliament Office	65,000	0	0	65,000	0	65,000	51,024	49,199	15,801	1,825
4402300	Parliament Office	65,000	0	0	65,000	0	65,000	51,024	49,199	15,801	1,825

MR. S. ISSACS
HEAD OF BUDGET AGENCY

**AGENCY 08 - AUDIT OFFICE OF GUYANA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
081 - AUDIT OFFICE		20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
44022	Audit Office	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
4402200	Audit Office	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0

MS. A. BADLEY
HEAD OF BUDGET AGENCY

**AGENCY 09 - PUBLIC & POLICE SERVICE COMMISSIONS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		4,000	0	0	4,000	0	4,000	4,000	3,996	4	4
091 - PUBLIC & POLICE SERVICE COMMISSIONS		4,000	0	0	4,000	0	4,000	4,000	3,996	4	4
25004	Public & Police Service Commissions	4,000	0	0	4,000	0	4,000	4,000	3,996	4	4
2500400	Public & Police Service Commissions	4,000	0	0	4,000	0	4,000	4,000	3,996	4	4

MS. M. STEPHENS
HEAD OF BUDGET AGENCY

**AGENCY 10 - TEACHING SERVICE COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		4,000	0	0	4,000	0	4,000	4,000	3,957	43	43
101 - TEACHING SERVICE COMMISSION		4,000	0	0	4,000	0	4,000	4,000	3,957	43	43
25008	Teaching Service Commission	4,000	0	0	4,000	0	4,000	4,000	3,957	43	43
2500800	Teaching Service Commission	4,000	0	0	4,000	0	4,000	4,000	3,957	43	43

MS. S. HUNTE
HEAD OF BUDGET AGENCY

**AGENCY 11 - GUYANA ELECTIONS COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		120,000	0	0	120,000	0	120,000	38,875	23,482	96,518	15,393
111 - ELECTIONS COMMISSION		120,000	0	0	120,000	0	120,000	38,875	23,482	96,518	15,393
25010	Guyana Elections Commission	120,000	0	0	120,000	0	120,000	38,875	23,482	96,518	15,393
2501000	Guyana Elections Commission	120,000	0	0	120,000	0	120,000	38,875	23,482	96,518	15,393

MR. V. PERSAUD
HEAD OF BUDGET AGENCY

AGENCY 12 - MINISTRY OF FOREIGN AFFAIRS & INTERNATIONAL COOPERATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		478,539	0	0	478,539	0	478,539	476,877	476,877	1,662	0
121 - DEVELOPMENT OF FOREIGN POLICY		8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
25125 Furniture & Equipment		8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
2512500 Furniture & Equipment		8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
122 - FOREIGN POLICY PROMOTION		470,139	0	0	470,139	0	470,139	468,477	468,477	1,662	0
12014 Buildings		407,316	0	0	407,316	0	407,316	407,316	407,316	0	0
1201400 Buildings		407,316	0	0	407,316	0	407,316	407,316	407,316	0	0
24078 Land Transport		42,823	0	0	42,823	0	42,823	41,161	41,161	1,662	0
2407800 Land Transport		42,823	0	0	42,823	0	42,823	41,161	41,161	1,662	0
25125 Furniture & Equipment		20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
2512500 Furniture & Equipment		20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
123 - DEVELOPMENT OF FOREIGN TRADE POLICY		400	0	0	400	0	400	400	400	0	0
25125 Furniture & Equipment		400	0	0	400	0	400	400	400	0	0
2512500 Furniture & Equipment		400	0	0	400	0	400	400	400	0	0

MS. E. HARPER
HEAD OF BUDGET AGENCY

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		2,680,166	0	16,613	2,696,779	0	2,696,779	2,591,728	2,589,216	107,563	2,512
131 - POLICY DEVELOPMENT & ADMINISTRATION		58,393	0	0	58,393	0	58,393	24,288	24,280	34,113	8
24001 Land Transport		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2400100 Land Transport		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
28031 Technical Assistance - Planning & Support for Local Councils		39,093	0	0	39,093	0	39,093	4,988	4,988	34,105	0
2803100 Technical Assistance - Planning & Support for Local Councils		39,093	0	0	39,093	0	39,093	4,988	4,988	34,105	0
35001 Furniture & Equipment		7,500	0	0	7,500	0	7,500	7,500	7,499	1	1
3500100 Furniture & Equipment		7,500	0	0	7,500	0	7,500	7,500	7,499	1	1
44015 Other Equipment		6,800	0	0	6,800	0	6,800	6,800	6,793	7	7
4401500 Other Equipment		6,800	0	0	6,800	0	6,800	6,800	6,793	7	7
133 - REGIONAL DEVELOPMENT		101,919	0	16,613	118,532	0	118,532	118,532	118,526	6	6
19041 Georgetown Enhancement Programme		100,719	0	16,613	117,332	0	117,332	117,332	117,332	0	0
1904100 Georgetown Enhancement Programme		100,719	0	16,613	117,332	0	117,332	117,332	117,332	0	0
35001 Furniture & Equipment		1,200	0	0	1,200	0	1,200	1,200	1,194	6	6
3500100 Furniture & Equipment		1,200	0	0	1,200	0	1,200	1,200	1,194	6	6
134 - LOCAL GOVERNMENT DEVELOPMENT		2,519,854	0	0	2,519,854	0	2,519,854	2,448,908	2,446,410	73,444	2,498
13022 Community Infrastructure Improvement Project		1,172,000	0	0	1,172,000	0	1,172,000	1,172,000	1,172,000	0	0
1302200 Community Infrastructure Improvement Project		1,172,000	0	0	1,172,000	0	1,172,000	1,172,000	1,172,000	0	0
19029 Project Development & Assistance		552,000	0	0	552,000	0	552,000	552,000	551,432	568	568
1902900 Project Development & Assistance		552,000	0	0	552,000	0	552,000	552,000	551,432	568	568
19043 Regional Economic Transformation		180,000	0	0	180,000	0	180,000	180,000	180,000	0	0
1904300 Regional Economic Transformation		180,000	0	0	180,000	0	180,000	180,000	180,000	0	0
35001 Furniture & Equipment		2,800	0	0	2,800	0	2,800	2,800	2,798	2	2
3500100 Furniture & Equipment		2,800	0	0	2,800	0	2,800	2,800	2,798	2	2
36003 Solid Waste Disposal Programme		613,054	0	0	613,054	0	613,054	542,108	540,180	72,874	1,928
3600300 Solid Waste Disposal Programme		613,054	0	0	613,054	0	613,054	542,108	540,180	72,874	1,928

MS. P. ROOPNARINE
HEAD OF BUDGET AGENCY

**AGENCY 14 - MINISTRY OF PUBLIC SERVICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		13,500	0	0	13,500	0	13,500	13,500	13,008	492	492
141 - POLICY DEVELOPMENT & ADMINISTRATION		4,000	0	0	4,000	0	4,000	4,000	3,978	22	22
25062 Furniture & Equipment		4,000	0	0	4,000	0	4,000	4,000	3,978	22	22
2506200 Furniture & Equipment		4,000	0	0	4,000	0	4,000	4,000	3,978	22	22
142 - HUMAN RESOURCE DEVELOPMENT		6,000	0	0	6,000	0	6,000	6,000	5,531	469	469
12073 Buildings		4,000	0	0	4,000	0	4,000	4,000	3,578	422	422
1207300 Buildings		4,000	0	0	4,000	0	4,000	4,000	3,578	422	422
25062 Furniture & Equipment		2,000	0	0	2,000	0	2,000	2,000	1,953	47	47
2506200 Furniture & Equipment		2,000	0	0	2,000	0	2,000	2,000	1,953	47	47
143 - HUMAN RESOURCE MANAGEMENT		3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
25062 Furniture & Equipment		3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
2506200 Furniture & Equipment		3,500	0	0	3,500	0	3,500	3,500	3,499	1	1

MS. S. GROGAN
HEAD OF BUDGET AGENCY

**AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS'
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		1,576,566	0	434,000	2,010,566	0	2,010,566	2,010,037	2,009,030	1,536	1,007
161 - POLICY DEVELOPMENT & ADMINISTRATION		33,816	0	0	33,816	0	33,816	33,294	32,819	997	475
12145 Buildings		25,816	0	0	25,816	0	25,816	25,294	24,827	989	467
1214500 Buildings		25,816	0	0	25,816	0	25,816	25,294	24,827	989	467
25083 Pure Water Supply		8,000	0	0	8,000	0	8,000	8,000	7,992	8	8
2508300 Office Furniture & Equipment		8,000	0	0	8,000	0	8,000	8,000	7,992	8	8
162 - COMMUNITY DEVELOPMENT & EMPOWERMENT		1,542,750	0	434,000	1,976,750	0	1,976,750	1,976,743	1,976,211	539	532
14001 Amerindian Development Fund		1,500,000	0	434,000	1,934,000	0	1,934,000	1,933,993	1,933,463	537	530
1400100 Amerindian Development Fund		1,500,000	0	434,000	1,934,000	0	1,934,000	1,933,993	1,933,463	537	530
24067 Air, Land & Water Transport		42,750	0	0	42,750	0	42,750	42,750	42,748	2	2
2406700 Air, Land & Water Transport		42,750	0	0	42,750	0	42,750	42,750	42,748	2	2

MS. S. HICKS
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		8,177,036	0	2,255,000	10,432,036	0	10,432,036	9,709,047	9,708,874	723,162	173
211 - MINISTRY ADMINISTRATION		674,624	0	0	674,624	0	674,624	481,896	481,891	192,733	5
13023	Drainage & Irrigation - Pumps	257,480	0	0	257,480	0	257,480	104,987	104,987	152,493	0
1302300	Drainage & Irrigation - Pumps	257,480	0	0	257,480	0	257,480	104,987	104,987	152,493	0
21007	Flood Risk Management Project	350,000	0	0	350,000	0	350,000	319,765	319,765	30,235	0
2100700	Flood Risk Management Project	350,000	0	0	350,000	0	350,000	319,765	319,765	30,235	0
25112	Furniture & Equipment	20,000	0	0	20,000	0	20,000	20,000	19,995	5	5
2511200	Furniture & Equipment	20,000	0	0	20,000	0	20,000	20,000	19,995	5	5
44040	Reversible Linkage Programme - Rice Improvement	10,000	0	0	10,000	0	10,000	0	0	10,000	0
4404000	Reverse Linkage Programme - Rice Improvement	10,000	0	0	10,000	0	10,000	0	0	10,000	0
44041	Technical Assistance - Support to Agriculture Sector	37,144	0	0	37,144	0	37,144	37,144	37,144	0	0
4404100	Technical Assistance - Support to Agriculture Sector	37,144	0	0	37,144	0	37,144	37,144	37,144	0	0
212 - AGRICULTURE DEVELOPMENT & SUPPORT SERVICES		7,374,000	0	2,255,000	9,629,000	0	9,629,000	9,107,338	9,107,336	521,664	2
13016	National Drainage & Irrigation Authority	3,250,000	0	755,000	4,005,000	0	4,005,000	4,005,000	4,005,000	0	0
1301600	National Drainage & Irrigation Authority	3,250,000	0	755,000	4,005,000	0	4,005,000	4,005,000	4,005,000	0	0
13019	Mangrove Management	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
1301900	Mangrove Management	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
13024	Mahaica/Mahaicony/Abary	170,500	0	0	170,500	0	170,500	170,500	170,500	0	0
1302400	Mahaica/Mahaicony/Abary	170,500	0	0	170,500	0	170,500	170,500	170,500	0	0
14055	Rural Agricultural Infrastructure Development	432,000	0	0	432,000	0	432,000	293,162	293,162	138,838	0
1405500	Rural Agricultural Infrastructure Development	432,000	0	0	432,000	0	432,000	293,162	293,162	138,838	0
17004	Guyana School of Agriculture	31,000	0	0	31,000	0	31,000	31,000	31,000	0	0
1700400	Guyana School of Agriculture	31,000	0	0	31,000	0	31,000	31,000	31,000	0	0
17015	Guyana Livestock Development Authority	65,000	0	0	65,000	0	65,000	65,000	65,000	0	0
1701500	Guyana Livestock Development Authority	65,000	0	0	65,000	0	65,000	65,000	65,000	0	0
17016	National Agricultural & Research Institute	27,000	0	0	27,000	0	27,000	27,000	27,000	0	0
1701600	National Agricultural & Research Institute	27,000	0	0	27,000	0	27,000	27,000	27,000	0	0
17021	Hope Coconut Estate	38,500	0	0	38,500	0	38,500	38,500	38,500	0	0
1702100	Hope Coconut Estate	38,500	0	0	38,500	0	38,500	38,500	38,500	0	0

**AGENCY 21 - MINISTRY OF AGRICULTURE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
28029	Sustainable Agriculture Development Project	70,000	0	0	70,000	0	70,000	68,468	68,468	1,532	0
2802900	Sustainable Agriculture Development Project	70,000	0	0	70,000	0	70,000	68,468	68,468	1,532	0
28030	Hinterland Environmentally Sustainable Agriculture	380,000	0	0	380,000	0	380,000	248,607	248,607	131,393	0
2803000	Hinterland Environmentally Sustainable Agriculture	380,000	0	0	380,000	0	380,000	248,607	248,607	131,393	0
33008	New Guyana Marketing Corporation	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
3300800	New Guyana Marketing Corporation	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
34027	Food Safety Authority	15,000	0	0	15,000	0	15,000	15,000	14,998	2	2
3402700	Food Safety Authority	15,000	0	0	15,000	0	15,000	15,000	14,998	2	2
45032	Contribution to Local Corporation - GUYSUCO	2,000,000	0	1,500,000	3,500,000	0	3,500,000	3,500,000	3,500,000	0	0
4503200	Contribution to Local Corporation - GUYSUCO	2,000,000	0	1,500,000	3,500,000	0	3,500,000	3,500,000	3,500,000	0	0
45034	Integrated Agriculture Development Programme	832,000	0	0	832,000	0	832,000	582,101	582,101	249,899	0
4503400	Integrated Agriculture Development Programme	832,000	0	0	832,000	0	832,000	582,101	582,101	249,899	0
213 - FISHERIES		62,412	0	0	62,412	0	62,412	53,813	53,647	8,765	166
12011	Aquaculture Development	62,412	0	0	62,412	0	62,412	53,813	53,647	8,765	166
1201100	Aquaculture Development	62,412	0	0	62,412	0	62,412	53,813	53,647	8,765	166
214 - HYDROMETEOROLOGICAL SERVICES		66,000	0	0	66,000	0	66,000	66,000	66,000	0	0
21001	Hydrometeorology	66,000	0	0	66,000	0	66,000	66,000	66,000	0	0
2100100	Hydrometeorology	66,000	0	0	66,000	0	66,000	66,000	66,000	0	0

MS. D. NEDD
HEAD OF BUDGET AGENCY

AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		920,225	0	0	920,225	0	920,225	657,500	657,050	263,175	450
231 - POLICY DEVELOPMENT & ADMINISTRATION		22,000	0	0	22,000	0	22,000	22,000	21,918	82	82
24063 Land Transport		7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
2406300 Land Transport		7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
25085 Furniture & Equipment		14,500	0	0	14,500	0	14,500	14,500	14,418	82	82
2508500 Furniture & Equipment		14,500	0	0	14,500	0	14,500	14,500	14,418	82	82
232 - BUSINESS DEVELOPMENT, SUPPORT & PROMOTION		882,725	0	0	882,725	0	882,725	620,012	619,644	263,081	368
24063 Land Transport		7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
2406300 Land Transport		7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
25085 Furniture & Equipment		100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
2508500 Furniture & Equipment		100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
44031 National Quality Infrastructure		202,575	0	0	202,575	0	202,575	42,945	42,945	159,630	0
4403100 National Quality Infrastructure		202,575	0	0	202,575	0	202,575	42,945	42,945	159,630	0
44042 Small Business Development Fund		250,000	0	0	250,000	0	250,000	250,000	250,000	0	0
4404200 Small Business Development Fund		250,000	0	0	250,000	0	250,000	250,000	250,000	0	0
44043 Single Window Automated Processing System (SWAPS)		135,000	0	0	135,000	0	135,000	31,917	31,917	103,083	0
4404300 Single Window Automated Processing System (SWAPS)		135,000	0	0	135,000	0	135,000	31,917	31,917	103,083	0
45033 Competitiveness Programme		85,600	0	0	85,600	0	85,600	85,600	85,232	368	368
4503300 Industrial Development		85,600	0	0	85,600	0	85,600	85,600	85,232	368	368
47005 Bureau of Standards		102,050	0	0	102,050	0	102,050	102,050	102,050	0	0
4700500 Bureau of Standards		102,050	0	0	102,050	0	102,050	102,050	102,050	0	0
233 - CONSUMER PROTECTION		1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
44030 Competition & Consumer Protection Commission		1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
4403000 Competition & Consumer Protection Commission		1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
234 - TOURISM DEVELOPMENT & PROMOTION		14,500	0	0	14,500	0	14,500	14,488	14,488	12	0
12083 Arthur Chung Conference Centre		2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
1208300 Arthur Chung Conference Centre		2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
24063 Land Transport		7,500	0	0	7,500	0	7,500	7,488	7,488	12	0
2406300 Land Transport		7,500	0	0	7,500	0	7,500	7,488	7,488	12	0
41004 Tourism Development		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
4100400 Tourism Development		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0

MS. S. ROOPCHAND-EDWARDS
HEAD OF BUDGET AGENCY

**AGENCY 26 - MINISTRY OF NATURAL RESOURCES
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		187,463	0	125,907	313,370	0	313,370	313,370	313,350	20	20
261 - POLICY DEVELOPMENT & ADMINISTRATION		15,920	0	0	15,920	0	15,920	15,920	15,903	17	17
24068 Land Transport		11,920	0	0	11,920	0	11,920	11,920	11,917	3	3
2406800 Land Transport		11,920	0	0	11,920	0	11,920	11,920	11,917	3	3
25100 Furniture & Equipment		4,000	0	0	4,000	0	4,000	4,000	3,986	14	14
2510000 Furniture & Equipment		4,000	0	0	4,000	0	4,000	4,000	3,986	14	14
262 - NATURAL RESOURCE MANAGEMENT		17,543	0	0	17,543	0	17,543	17,543	17,543	0	0
24068 Land Transport		16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
2406800 Land Transport		16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
25100 Furniture & Equipment		1,543	0	0	1,543	0	1,543	1,543	1,543	0	0
2510000 Furniture & Equipment		1,543	0	0	1,543	0	1,543	1,543	1,543	0	0
264 - PETROLEUM MANAGEMENT		154,000	0	125,907	279,907	0	279,907	279,907	279,904	3	3
25100 Furniture & Equipment		4,000	0	0	4,000	0	4,000	4,000	3,997	3	3
2510000 Furniture & Equipment		4,000	0	0	4,000	0	4,000	4,000	3,997	3	3
44046 Oil & Gas Sector Development Programme		150,000	0	125,907	275,907	0	275,907	275,907	275,907	0	0
4404600 Oil & Gas Sector Development Programme		150,000	0	125,907	275,907	0	275,907	275,907	275,907	0	0

MR. J. MCKENZIE
HEAD OF BUDGET AGENCY

**AGENCY 31 - MINISTRY OF PUBLIC WORKS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		32,999,121	0	5,026,426	38,025,547	0	38,025,547	32,508,532	32,503,637	5,521,910	4,895
311 - POLICY DEVELOPMENT & ADMINISTRATION		117,500	0	0	117,500	0	117,500	117,500	117,500	0	0
12148 Government Buildings		70,000	0	0	70,000	0	70,000	70,000	70,000	0	0
1214800 Government Buildings		70,000	0	0	70,000	0	70,000	70,000	70,000	0	0
24052 Land Transport		32,500	0	0	32,500	0	32,500	32,500	32,500	0	0
2405200 Land Transport		32,500	0	0	32,500	0	32,500	32,500	32,500	0	0
25086 Furniture & Equipment		10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
2508600 Furniture & Equipment		10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
25087 Furnishings - Government Quarters		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2508700 Furnishings - Government Quarters		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
312 - PUBLIC WORKS		28,261,987	0	4,393,274	32,655,261	0	32,655,261	27,140,686	27,135,813	5,519,448	4,873
11011 Demerara Harbour Bridge		890,000	0	623,209	1,513,209	0	1,513,209	1,513,209	1,513,209	0	0
1101100 Demerara Harbour Bridge		890,000	0	623,209	1,513,209	0	1,513,209	1,513,209	1,513,209	0	0
12149 Infrastructural Development		367,500	0	0	367,500	0	367,500	367,500	367,500	0	0
1214900 Infrastructural Development		367,500	0	0	367,500	0	367,500	367,500	367,500	0	0
14038 East Bank - East Coast Demerara Road Linkage		1,060,000	0	0	1,060,000	0	1,060,000	1,000	242	1,059,758	758
1403800 East Bank - East Coast Demerara Road Linkage		1,060,000	0	0	1,060,000	0	1,060,000	1,000	242	1,059,758	758
14039 Dredging		425,000	0	0	425,000	0	425,000	425,000	425,000	0	0
1403900 Dredging		425,000	0	0	425,000	0	425,000	425,000	425,000	0	0
14040 Bridges		214,663	0	48,000	262,663	0	262,663	262,663	262,663	0	0
1404000 Bridges		214,663	0	48,000	262,663	0	262,663	262,663	262,663	0	0
14041 Miscellaneous Roads/Drainage		7,942,606	0	947,000	8,889,606	0	8,889,606	8,889,606	8,889,606	0	0
1404100 Miscellaneous Roads/Drainage		7,942,606	0	947,000	8,889,606	0	8,889,606	8,889,606	8,889,606	0	0
14042 Urban Roads/Drainage		1,100,000	0	0	1,100,000	0	1,100,000	1,100,000	1,100,000	0	0
1404200 Urban Roads/Drainage		1,100,000	0	0	1,100,000	0	1,100,000	1,100,000	1,100,000	0	0
14045 Highway Improvement East Coast Demerara		1,139,000	0	0	1,139,000	0	1,139,000	1,139,000	1,136,712	2,288	2,288
1404500 Highway Improvement East Coast Demerara		1,139,000	0	0	1,139,000	0	1,139,000	1,139,000	1,136,712	2,288	2,288

AGENCY 31 - MINISTRY OF PUBLIC WORKS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
14047	Road Network & Expansion Project	2,075,000	0	1,607,065	3,682,065	0	3,682,065	3,249,224	3,249,196	432,869	28
1404700	Road Network & Expansion Project	2,075,000	0	1,607,065	3,682,065	0	3,682,065	3,249,224	3,249,196	432,869	28
14049	Rehabilitation of Public & Main Access Roads	378,218	0	1,053,000	1,431,218	0	1,431,218	1,431,218	1,431,218	0	0
1404900	Rehabilitation of Public & Main Access Roads	378,218	0	1,053,000	1,431,218	0	1,431,218	1,431,218	1,431,218	0	0
14052	Hinterland Roads	2,150,000	0	0	2,150,000	0	2,150,000	2,150,000	2,150,000	0	0
1405200	Hinterland Roads	2,150,000	0	0	2,150,000	0	2,150,000	2,150,000	2,150,000	0	0
14056	Linden - Mabura Road & Kurupukari Bridge	3,535,000	0	0	3,535,000	0	3,535,000	23,180	23,099	3,511,901	81
1405600	Linden - Mabura Road & Kurupukari Bridge	3,535,000	0	0	3,535,000	0	3,535,000	23,180	23,099	3,511,901	81
14060	Farm Access Roads	400,000	0	0	400,000	0	400,000	400,000	400,000	0	0
1406000	Farm Access Roads	400,000	0	0	400,000	0	400,000	400,000	400,000	0	0
14061	Schoonord - Parika Road	200,000	0	0	200,000	0	200,000	200,000	200,000	0	0
1406100	Schoonord - Parika Road	200,000	0	0	200,000	0	200,000	200,000	200,000	0	0
14062	Linden - Soesdyke Highway	150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
1406200	Linden - Soesdyke Highway	150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
15013	Sea Defences	1,359,230	0	0	1,359,230	0	1,359,230	848,316	846,601	512,629	1,715
1501300	Sea Defences	1,359,230	0	0	1,359,230	0	1,359,230	848,316	846,601	512,629	1,715
15014	Sea & River Defence Works	3,000,000	0	115,000	3,115,000	0	3,115,000	3,115,000	3,115,000	0	0
1501400	Sea & River Defence Works	3,000,000	0	115,000	3,115,000	0	3,115,000	3,115,000	3,115,000	0	0
15017	Water Front Development	185,576	0	0	185,576	0	185,576	185,576	185,576	0	0
1501700	Water Front Development	185,576	0	0	185,576	0	185,576	185,576	185,576	0	0
16010	Stellings	310,000	0	0	310,000	0	310,000	310,000	310,000	0	0
1601000	Stellings	310,000	0	0	310,000	0	310,000	310,000	310,000	0	0
19034	Guyana Restoration Project	235,194	0	0	235,194	0	235,194	235,194	235,191	3	3
1903400	Guyana Restoration Project	235,194	0	0	235,194	0	235,194	235,194	235,191	3	3
26070	Navigational Aids	645,000	0	0	645,000	0	645,000	645,000	645,000	0	0
2607000	Navigational Aids	645,000	0	0	645,000	0	645,000	645,000	645,000	0	0
27005	Reconditioning of Ferry Vessels	500,000	0	0	500,000	0	500,000	500,000	500,000	0	0
2700500	Reconditioning of Ferry Vessels	500,000	0	0	500,000	0	500,000	500,000	500,000	0	0

**AGENCY 31 - MINISTRY OF PUBLIC WORKS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
313-	TRANSPORT	4,619,634	0	633,152	5,252,786	0	5,252,786	5,250,346	5,250,324	2,462	22
16011	Hinterland/Coastal Airstrips	345,000	0	0	345,000	0	345,000	345,000	345,000	0	0
1601100	Hinterland/Coastal Airstrips	345,000	0	0	345,000	0	345,000	345,000	345,000	0	0
16013	CJIA Modernisation Project	2,525,139	0	0	2,525,139	0	2,525,139	2,525,139	2,525,117	22	22
1601300	CJIA Modernisation Project	2,525,139	0	0	2,525,139	0	2,525,139	2,525,139	2,525,117	22	22
16014	Central Transport Planning	107,500	0	0	107,500	0	107,500	107,500	107,500	0	0
1601400	Central Transport Planning	107,500	0	0	107,500	0	107,500	107,500	107,500	0	0
16015	CJIA Corporation	150,000	0	420,000	570,000	0	570,000	570,000	570,000	0	0
1601500	CJIA Corporation	150,000	0	420,000	570,000	0	570,000	570,000	570,000	0	0
16019	Transport Sector Enhancement Project	104,995	0	0	104,995	0	104,995	102,554	102,554	2,441	0
1601900	Transport Sector Enhancement Project	104,995	0	0	104,995	0	104,995	102,554	102,554	2,441	0
16020	Civil Aviation Authority	187,000	0	0	187,000	0	187,000	187,000	187,000	0	0
1602000	Civil Aviation Authority	187,000	0	0	187,000	0	187,000	187,000	187,000	0	0
27007	Ferry Vessel & Stellings	1,200,000	0	213,152	1,413,152	0	1,413,152	1,413,153	1,413,153	(1)	0
2700700	Ferry Vessel & Stellings	1,200,000	0	213,152	1,413,152	0	1,413,152	1,413,153	1,413,153	(1)	0

MR. V. PERSAUD
HEAD OF BUDGET AGENCY

**AGENCY 38 - MINISTRY OF LABOUR
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		54,845	0	0	54,845	0	54,845	53,956	53,151	1,694	805
381 - POLICY DEVELOPMENT & ADMINISTRATION		38,325	0	0	38,325	0	38,325	37,436	37,409	916	27
12201 Buildings		27,325	0	0	27,325	0	27,325	26,446	26,445	880	1
1220100 Buildings		27,325	0	0	27,325	0	27,325	26,446	26,445	880	1
24074 Land Transport		3,000	0	0	3,000	0	3,000	2,990	2,990	10	0
2407400 Land & Water Transport		3,000	0	0	3,000	0	3,000	2,990	2,990	10	0
25123 Furniture & Equipment		8,000	0	0	8,000	0	8,000	8,000	7,974	26	26
2512300 Furniture & Equipment		8,000	0	0	8,000	0	8,000	8,000	7,974	26	26
382 - LABOUR ADMINISTRATION SERVICES		16,520	0	0	16,520	0	16,520	16,520	15,742	778	778
24074 Land Transport		8,520	0	0	8,520	0	8,520	8,520	7,830	690	690
2407400 Land & Water Transport		8,520	0	0	8,520	0	8,520	8,520	7,830	690	690
25123 Furniture & Equipment		8,000	0	0	8,000	0	8,000	8,000	7,912	88	88
2512300 Furniture & Equipment		8,000	0	0	8,000	0	8,000	8,000	7,912	88	88

MR. B. KUPPEN
HEAD OF BUDGET AGENCY

AGENCY 39 - MINISTRY OF HUMAN SERVICES & SOCIAL SECURITY
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		3,307,194	0	0	3,307,194	0	3,307,194	2,272,358	2,272,177	1,035,017	181
391 - POLICY DEVELOPMENT & ADMINISTRATION		3,171,194	0	0	3,171,194	0	3,171,194	2,146,432	2,146,417	1,024,777	15
12202 Buildings		16,500	0	0	16,500	0	16,500	15,330	15,330	1,170	0
1220200 Buildings		16,500	0	0	16,500	0	16,500	15,330	15,330	1,170	0
24075 Land Transport		3,000	0	0	3,000	0	3,000	2,871	2,871	129	0
2407500 Land Transport		3,000	0	0	3,000	0	3,000	2,871	2,871	129	0
25124 Furniture & Equipment		6,000	0	0	6,000	0	6,000	6,000	5,985	15	15
2512400 Furniture & Equipment		6,000	0	0	6,000	0	6,000	6,000	5,985	15	15
44055 Safety Nets for Vulnerable Populations		3,120,000	0	0	3,120,000	0	3,120,000	2,099,342	2,099,342	1,020,658	0
4405500 Safety Nets for Vulnerable Populations		3,120,000	0	0	3,120,000	0	3,120,000	2,099,342	2,099,342	1,020,658	0
45044 Technical Assistance		25,694	0	0	25,694	0	25,694	22,889	22,889	2,805	0
4504400 Technical Assistance		25,694	0	0	25,694	0	25,694	22,889	22,889	2,805	0
392 - SOCIAL SERVICES		74,000	0	0	74,000	0	74,000	72,396	72,230	1,770	166
12202 Buildings		50,000	0	0	50,000	0	50,000	48,406	48,244	1,756	162
1220200 Buildings		50,000	0	0	50,000	0	50,000	48,406	48,244	1,756	162
24075 Land Transport		14,000	0	0	14,000	0	14,000	13,990	13,990	10	0
2407500 Land Transport		14,000	0	0	14,000	0	14,000	13,990	13,990	10	0
25124 Furniture & Equipment		10,000	0	0	10,000	0	10,000	10,000	9,996	4	4
2512400 Furniture & Equipment		10,000	0	0	10,000	0	10,000	10,000	9,996	4	4
393 - CHILD CARE & PROTECTION		62,000	0	0	62,000	0	62,000	53,530	53,530	8,470	0
12202 Buildings		45,000	0	0	45,000	0	45,000	36,918	36,918	8,082	0
1220200 Buildings		45,000	0	0	45,000	0	45,000	36,918	36,918	8,082	0
24075 Land Transport		9,000	0	0	9,000	0	9,000	8,612	8,612	388	0
2407500 Land & Water Transport		9,000	0	0	9,000	0	9,000	8,612	8,612	388	0
25124 Furniture & Equipment		8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
2512400 Furniture & Equipment		8,000	0	0	8,000	0	8,000	8,000	8,000	0	0

MS. S. HOOSEIN-OUTAR
HEAD OF BUDGET AGENCY

**AGENCY 40 - MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		5,455,953	0	50,983	5,506,936	0	5,506,936	4,015,687	3,953,071	1,553,865	62,616
401 - POLICY DEVELOPMENT & ADMINISTRATION		1,775,921	0	0	1,775,921	0	1,775,921	1,071,624	1,071,623	704,298	1
12150 Administrative Buildings		110,921	0	0	110,921	0	110,921	50,919	50,919	60,002	0
1215000 Administrative Buildings		110,921	0	0	110,921	0	110,921	50,919	50,919	60,002	0
26071 Furniture & Equipment		15,000	0	0	15,000	0	15,000	14,996	14,995	5	1
2607100 Furniture & Equipment		15,000	0	0	15,000	0	15,000	14,996	14,995	5	1
26094 Education Sector Improvement Project		500,000	0	0	500,000	0	500,000	186,401	186,401	313,599	0
2609400 Education Sector Improvement Project		500,000	0	0	500,000	0	500,000	186,401	186,401	313,599	0
26099 COVID-19 Accelerated Programme		550,000	0	0	550,000	0	550,000	353,854	353,854	196,146	0
2609900 COVID-19 Accelerated Programme		550,000	0	0	550,000	0	550,000	353,854	353,854	196,146	0
26102 Technical Assistance - Education Sector		50,000	0	0	50,000	0	50,000	0	0	50,000	0
2610200 Technical Assistance - Education Sector		50,000	0	0	50,000	0	50,000	0	0	50,000	0
26103 Technical Assistance - Indigenous Education		50,000	0	0	50,000	0	50,000	945	945	49,055	0
2610300 Technical Assistance - Indigenous Education		50,000	0	0	50,000	0	50,000	945	945	49,055	0
44055 Safety Nets for Vulnerable Populations		500,000	0	0	500,000	0	500,000	464,509	464,509	35,491	0
4405500 Safety Nets for Vulnerable Populations		500,000	0	0	500,000	0	500,000	464,509	464,509	35,491	0
402 - TRAINING & DEVELOPMENT		765,517	0	0	765,517	0	765,517	759,579	709,909	55,608	49,670
12151 Teachers' Training Complex		39,170	0	0	39,170	0	39,170	39,170	39,097	73	73
1215100 Teachers' Training Complex		39,170	0	0	39,170	0	39,170	39,170	39,097	73	73
12174 Buildings - National Library		9,550	0	0	9,550	0	9,550	9,550	9,428	122	122
1217400 Buildings - National Library		9,550	0	0	9,550	0	9,550	9,550	9,428	122	122
24066 Land Transport		7,500	0	0	7,500	0	7,500	7,500	7,495	5	5
2406600 Land Transport		7,500	0	0	7,500	0	7,500	7,500	7,495	5	5
26071 Furniture & Equipment		44,600	0	0	44,600	0	44,600	44,600	44,600	0	0
2607100 Furniture & Equipment		44,600	0	0	44,600	0	44,600	44,600	44,600	0	0
26072 Resource Development Centre		664,697	0	0	664,697	0	664,697	658,759	609,289	55,408	49,470
2607200 Resource Development Centre		664,697	0	0	664,697	0	664,697	658,759	609,289	55,408	49,470

**AGENCY 40 - MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
403 - NURSERY EDUCATION		196,740	0	0	196,740	0	196,740	180,949	180,930	15,810	19
12153	Nursery Schools	94,675	0	0	94,675	0	94,675	78,884	78,884	15,791	0
1215300	Nursery Schools	94,675	0	0	94,675	0	94,675	78,884	78,884	15,791	0
26071	Furniture & Equipment	90,130	0	0	90,130	0	90,130	90,130	90,121	9	9
2607100	Furniture & Equipment	90,130	0	0	90,130	0	90,130	90,130	90,121	9	9
26074	School Furniture & Equipment	11,935	0	0	11,935	0	11,935	11,935	11,925	10	10
2607400	School Furniture & Equipment	11,935	0	0	11,935	0	11,935	11,935	11,925	10	10
404 - PRIMARY EDUCATION		140,000	0	0	140,000	0	140,000	137,567	137,501	2,499	66
12154	Primary Schools	80,000	0	0	80,000	0	80,000	77,567	77,501	2,499	66
1215400	Primary Schools	80,000	0	0	80,000	0	80,000	77,567	77,501	2,499	66
26074	School Furniture & Equipment	60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
2607400	School Furniture & Equipment	60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
405 - SECONDARY EDUCATION		1,292,719	0	50,983	1,343,702	0	1,343,702	862,898	861,082	482,620	1,816
12155	Secondary Schools	284,219	0	45,300	329,519	0	329,519	292,887	291,181	38,338	1,706
1215500	Secondary Schools	284,219	0	45,300	329,519	0	329,519	292,887	291,181	38,338	1,706
12156	President's College	7,500	0	0	7,500	0	7,500	6,516	6,516	984	0
1215600	President's College	7,500	0	0	7,500	0	7,500	6,516	6,516	984	0
26071	Furniture & Equipment	1,000	0	0	1,000	0	1,000	1,000	991	9	9
2607100	Furniture & Equipment	1,000	0	0	1,000	0	1,000	1,000	991	9	9
26074	School Furniture & Equipment	200,000	0	5,683	205,683	0	205,683	205,683	205,582	101	101
2607400	School Furniture & Equipment	200,000	0	5,683	205,683	0	205,683	205,683	205,582	101	101
26075	Secondary Education Improvement Project	800,000	0	0	800,000	0	800,000	356,812	356,812	443,188	0
2607500	Secondary Education Improvement Project	800,000	0	0	800,000	0	800,000	356,812	356,812	443,188	0
406 - POST-SECONDARY/TERTIARY EDUCATION		1,285,056	0	0	1,285,056	0	1,285,056	1,003,070	992,026	293,030	11,044
12157	Craft Production & Design	120	0	0	120	0	120	117	117	3	0
1215700	Craft Production & Design	120	0	0	120	0	120	117	117	3	0
12158	Kuru Kuru Co-op College	4,700	0	0	4,700	0	4,700	4,691	4,691	9	0
1215800	Kuru Kuru Co-op College	4,700	0	0	4,700	0	4,700	4,691	4,691	9	0
12159	Adult Education Association	270	0	0	270	0	270	270	268	2	2
1215900	Adult Education Association	270	0	0	270	0	270	270	268	2	2

**AGENCY 40 - MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
12160	University of Guyana - Turkeyen	205,222	0	0	205,222	0	205,222	119,217	111,291	93,931	7,926
1216000	University of Guyana - Turkeyen	205,222	0	0	205,222	0	205,222	119,217	111,291	93,931	7,926
12161	University of Guyana - Berbice	29,416	0	0	29,416	0	29,416	24,087	24,087	5,329	0
1216100	University of Guyana - Berbice	29,416	0	0	29,416	0	29,416	24,087	24,087	5,329	0
12179	Technical Institutes/Centres	360,600	0	0	360,600	0	360,600	360,600	358,397	2,203	2,203
1217901	Buildings	100,600	0	0	100,600	0	100,600	100,600	98,747	1,853	1,853
1217902	Furniture & Equipment	260,000	0	0	260,000	0	260,000	260,000	259,650	350	350
26071	Furniture & Equipment	40,175	0	0	40,175	0	40,175	40,175	40,174	1	1
2607100	Furniture & Equipment	40,175	0	0	40,175	0	40,175	40,175	40,174	1	1
26079	Carnegie School of Home Economics	650	0	0	650	0	650	650	646	4	4
2607900	Carnegie School of Home Economics	650	0	0	650	0	650	650	646	4	4
26081	Skills Development & Employability Project	440,000	0	0	440,000	0	440,000	437,734	437,566	2,434	168
2608100	Skills Development & Employability Project	440,000	0	0	440,000	0	440,000	437,734	437,566	2,434	168
26096	University of Guyana Modernisation Project	25,903	0	0	25,903	0	25,903	12,569	12,569	13,334	0
2609600	University of Guyana Modernisation Project	25,903	0	0	25,903	0	25,903	12,569	12,569	13,334	0
44051	Project Preparation Facility	10,000	0	0	10,000	0	10,000	2,960	2,220	7,780	740
4405100	Project Preparation Facility	10,000	0	0	10,000	0	10,000	2,960	2,220	7,780	740
44066	Hospitality Training Institute	168,000	0	0	168,000	0	168,000	0	0	168,000	0
4406600	Hospitality Training Institute	168,000	0	0	168,000	0	168,000	0	0	168,000	0

MR. A. KING
HEAD OF BUDGET AGENCY

AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		1,216,628	0	75,600	1,292,228	0	1,292,228	1,092,142	1,090,491	201,737	1,651
441- POLICY DEVELOPMENT & ADMINISTRATION		33,442	0	0	33,442	0	33,442	33,431	32,763	679	668
12057 Buildings		22,442	0	0	22,442	0	22,442	22,442	21,779	663	663
1205700 Buildings		22,442	0	0	22,442	0	22,442	22,442	21,779	663	663
24034 Land Transport		3,000	0	0	3,000	0	3,000	2,990	2,990	10	0
2403400 Land Transport		3,000	0	0	3,000	0	3,000	2,990	2,990	10	0
25066 Furniture & Equipment		8,000	0	0	8,000	0	8,000	7,999	7,994	6	5
2506600 Furniture & Equipment		8,000	0	0	8,000	0	8,000	7,999	7,994	6	5
442- CULTURE		194,608	0	0	194,608	0	194,608	194,533	193,808	800	725
12182 Building - Cultural Centre		68,880	0	0	68,880	0	68,880	68,880	68,787	93	93
1218200 Building - Cultural Centre		68,880	0	0	68,880	0	68,880	68,880	68,787	93	93
12183 Institute for Creative Arts		9,276	0	0	9,276	0	9,276	9,274	9,274	2	0
1218300 Institute for Creative Arts		9,276	0	0	9,276	0	9,276	9,274	9,274	2	0
12184 National Gallery of Arts, Castellani House		17,400	0	0	17,400	0	17,400	17,400	16,980	420	420
1218400 Castellani House		17,400	0	0	17,400	0	17,400	17,400	16,980	420	420
12185 National School of Dance		9,197	0	0	9,197	0	9,197	9,197	9,173	24	24
1218500 National School of Dance		9,197	0	0	9,197	0	9,197	9,197	9,173	24	24
12186 Museum Development		12,385	0	0	12,385	0	12,385	12,385	12,373	12	12
1218600 Museum Development		12,385	0	0	12,385	0	12,385	12,385	12,373	12	12
12187 Burrowes School of Arts		3,610	0	0	3,610	0	3,610	3,599	3,599	11	0
1218700 Burrowes School of Arts		3,610	0	0	3,610	0	3,610	3,599	3,599	11	0
12188 National Archives		19,465	0	0	19,465	0	19,465	19,403	19,383	82	20
1218800 National Archives		19,465	0	0	19,465	0	19,465	19,403	19,383	82	20
12189 National Trust		54,395	0	0	54,395	0	54,395	54,395	54,239	156	156
1218900 National Trust		54,395	0	0	54,395	0	54,395	54,395	54,239	156	156
443 - YOUTH		73,078	0	0	73,078	0	73,078	73,078	73,066	12	12
18004 Youth		73,078	0	0	73,078	0	73,078	73,078	73,066	12	12
1800400 Youth		73,078	0	0	73,078	0	73,078	73,078	73,066	12	12

AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
444 - SPORT		915,500	0	75,600	991,100	0	991,100	791,100	790,854	200,246	246
44064	Mini Stadiums & Park Programme	200,000	0	0	200,000	0	200,000	0	0	200,000	0
4406400	Mini Stadiums & Park Programme	200,000	0	0	200,000	0	200,000	0	0	200,000	0
45063	National Sports Commission	529,100	0	0	529,100	0	529,100	529,100	528,855	245	245
4506300	National Sports Commission	529,100	0	0	529,100	0	529,100	529,100	528,855	245	245
45064	Grounds Enhancement Programme	186,400	0	75,600	262,000	0	262,000	262,000	261,999	1	1
4506400	Grounds Enhancement Programme	186,400	0	75,600	262,000	0	262,000	262,000	261,999	1	1

MS. M. TUCKER
HEAD OF BUDGET AGENCY

**AGENCY 45 - MINISTRY OF HOUSING & WATER
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		8,917,930	0	12,680,290	21,598,220	0	21,598,220	20,816,805	20,816,804	781,416	1
451 - HOUSING & WATER		14,500	0	0	14,500	0	14,500	14,495	14,494	6	1
24012 Land Transport		9,000	0	0	9,000	0	9,000	8,995	8,995	5	0
2401200 Land Transport		9,000	0	0	9,000	0	9,000	8,995	8,995	5	0
25070 Furniture & Equipment		5,500	0	0	5,500	0	5,500	5,500	5,499	1	1
2507000 Furniture & Equipment		5,500	0	0	5,500	0	5,500	5,500	5,499	1	1
452 - HOUSING DEVELOPMENT		7,500,000	0	10,542,040	18,042,040	0	18,042,040	17,360,630	17,360,630	681,410	0
19031 Infrastructural Development & Buildings		6,000,000	0	10,542,040	16,542,040	0	16,542,040	16,542,040	16,542,040	0	0
1903100 Infrastructural Development & Buildings		6,000,000	0	10,542,040	16,542,040	0	16,542,040	16,542,040	16,542,040	0	0
19039 Adequate Housing & Urban Accessibility Programme		1,500,000	0	0	1,500,000	0	1,500,000	818,590	818,590	681,410	0
1903900 Adequate Housing & Urban Accessibility Programme		1,500,000	0	0	1,500,000	0	1,500,000	818,590	818,590	681,410	0
453 - WATER SERVICE EXPANSION & MANAGEMENT		1,403,430	0	2,138,250	3,541,680	0	3,541,680	3,441,680	3,441,680	100,000	0
16018 Water Supply Improvement Project		100,000	0	0	100,000	0	100,000	0	0	100,000	0
1601800 Water Supply Improvement Project		100,000	0	0	100,000	0	100,000	0	0	100,000	0
28021 Hinterland Water Supply		343,990	0	66,750	410,740	0	410,740	410,740	410,740	0	0
2802100 Hinterland Water Supply		343,990	0	66,750	410,740	0	410,740	410,740	410,740	0	0
28022 Coastal Water Supply		500,000	0	1,798,500	2,298,500	0	2,298,500	2,298,500	2,298,500	0	0
2802200 Coastal Water Supply		500,000	0	1,798,500	2,298,500	0	2,298,500	2,298,500	2,298,500	0	0
28026 Urban Sewerage & Water		459,440	0	273,000	732,440	0	732,440	732,440	732,440	0	0
2802600 Urban Sewerage & Water		459,440	0	273,000	732,440	0	732,440	732,440	732,440	0	0

MR. A. ALLY
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		5,291,034	0	802,175	6,093,209	0	6,093,209	4,562,679	4,467,081	1,626,128	95,598
471 - POLICY DEVELOPMENT & ADMINISTRATION		329,500	0	0	329,500	0	329,500	290,736	285,173	44,327	5,563
12162 Ministry of Health - Buildings		300,000	0	0	300,000	0	300,000	261,236	257,677	42,323	3,559
1216200 Ministry of Health - Buildings		300,000	0	0	300,000	0	300,000	261,236	257,677	42,323	3,559
24056 Land & Water Transport		13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
2405600 Land & Water Transport		13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
25089 Office Furniture & Equipment		16,500	0	0	16,500	0	16,500	16,500	14,496	2,004	2,004
2508900 Office Furniture & Equipment		16,500	0	0	16,500	0	16,500	16,500	14,496	2,004	2,004
472 - DISEASE CONTROL - COMMUNICABLE DISEASES		2,127,696	0	110,271	2,237,967	0	2,237,967	1,552,948	1,539,657	698,310	13,291
12162 Ministry of Health - Buildings		38,696	0	0	38,696	0	38,696	38,696	32,496	6,200	6,200
1216200 Ministry of Health - Buildings		38,696	0	0	38,696	0	38,696	38,696	32,496	6,200	6,200
24056 Land & Water Transport		41,000	0	0	41,000	0	41,000	41,000	39,678	1,322	1,322
2405600 Land & Water Transport		41,000	0	0	41,000	0	41,000	41,000	39,678	1,322	1,322
25089 Office Furniture & Equipment		8,000	0	0	8,000	0	8,000	7,877	6,592	1,408	1,285
2508900 Office Furniture & Equipment		8,000	0	0	8,000	0	8,000	7,877	6,592	1,408	1,285
25090 Equipment - Medical		20,000	0	0	20,000	0	20,000	19,791	16,946	3,054	2,845
2509000 Equipment - Medical		20,000	0	0	20,000	0	20,000	19,791	16,946	3,054	2,845
44027 HIV/TB/Malaria Programmes		270,000	0	110,271	380,271	0	380,271	380,271	380,271	0	0
4402700 HIV/TB/Malaria Programmes		270,000	0	110,271	380,271	0	380,271	380,271	380,271	0	0
44052 COVID-19 Response Programme		1,750,000	0	0	1,750,000	0	1,750,000	1,065,313	1,063,674	686,326	1,639
4405200 COVID-19 Response Programme		1,750,000	0	0	1,750,000	0	1,750,000	1,065,313	1,063,674	686,326	1,639
473 - FAMILY & PRIMARY HEALTH CARE SERVICES		420,848	0	0	420,848	0	420,848	328,203	325,770	95,078	2,433
12162 Ministry of Health - Buildings		69,348	0	0	69,348	0	69,348	50,209	49,320	20,028	889
1216200 Ministry of Health - Buildings		69,348	0	0	69,348	0	69,348	50,209	49,320	20,028	889
24056 Land & Water Transport		28,000	0	0	28,000	0	28,000	28,000	27,943	57	57
2405600 Land & Water Transport		28,000	0	0	28,000	0	28,000	28,000	27,943	57	57
25089 Office Furniture & Equipment		8,500	0	0	8,500	0	8,500	8,056	6,814	1,686	1,242
2508900 Office Furniture & Equipment		8,500	0	0	8,500	0	8,500	8,056	6,814	1,686	1,242

**AGENCY 47 - MINISTRY OF HEALTH
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
25090	Equipment - Medical	65,000	0	0	65,000	0	65,000	65,000	64,755	245	245
2509000	Equipment - Medical	65,000	0	0	65,000	0	65,000	65,000	64,755	245	245
44032	Maternal & Child Health Improvement	250,000	0	0	250,000	0	250,000	176,938	176,938	73,062	0
4403200	Maternal & Child Health Improvement	250,000	0	0	250,000	0	250,000	176,938	176,938	73,062	0
474 - REGIONAL & CLINICAL SERVICES		1,877,500	0	691,904	2,569,404	0	2,569,404	2,017,460	1,959,910	609,494	57,550
12162	Ministry of Health - Buildings	370,000	0	220,000	590,000	0	590,000	459,086	431,584	158,416	27,502
1216200	Ministry of Health - Buildings	370,000	0	220,000	590,000	0	590,000	459,086	431,584	158,416	27,502
12163	Georgetown Public Hospital Corporation	600,000	0	0	600,000	0	600,000	600,000	600,000	0	0
1216300	Georgetown Public Hospital Corporation	600,000	0	0	600,000	0	600,000	600,000	600,000	0	0
24056	Land & Water Transport	82,500	0	53,000	135,500	0	135,500	122,130	95,420	40,080	26,710
2405600	Land & Water Transport	82,500	0	53,000	135,500	0	135,500	122,130	95,420	40,080	26,710
25089	Office Furniture & Equipment	25,000	0	0	25,000	0	25,000	25,000	23,942	1,058	1,058
2508900	Office Furniture & Equipment	25,000	0	0	25,000	0	25,000	25,000	23,942	1,058	1,058
25090	Equipment - Medical	450,000	0	418,904	868,904	0	868,904	720,018	717,738	151,166	2,280
2509000	Equipment - Medical	450,000	0	418,904	868,904	0	868,904	720,018	717,738	151,166	2,280
44028	Modernisation of Primary Health Care System	350,000	0	0	350,000	0	350,000	91,226	91,226	258,774	0
4402800	Modernisation of Primary Health Care System	350,000	0	0	350,000	0	350,000	91,226	91,226	258,774	0
475 - HEALTH SCIENCES EDUCATION		132,800	0	0	132,800	0	132,800	86,375	73,167	59,633	13,208
12162	Ministry of Health - Buildings	112,800	0	0	112,800	0	112,800	66,375	53,500	59,300	12,875
1216200	Ministry of Health - Buildings	112,800	0	0	112,800	0	112,800	66,375	53,500	59,300	12,875
25089	Office Furniture & Equipment	20,000	0	0	20,000	0	20,000	20,000	19,667	333	333
2508900	Office Furniture & Equipment	20,000	0	0	20,000	0	20,000	20,000	19,667	333	333
476 - STANDARDS & TECHNICAL SERVICES		322,500	0	0	322,500	0	322,500	214,361	211,653	110,847	2,708
12162	Ministry of Health - Buildings	36,000	0	0	36,000	0	36,000	18,094	18,094	17,906	0
1216200	Ministry of Health - Buildings	36,000	0	0	36,000	0	36,000	18,094	18,094	17,906	0
24056	Land & Water Transport	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
2405600	Land & Water Transport	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
25089	Office Furniture & Equipment	7,500	0	0	7,500	0	7,500	7,500	7,313	187	187
2508900	Office Furniture & Equipment	7,500	0	0	7,500	0	7,500	7,500	7,313	187	187
25090	Equipment - Medical	275,000	0	0	275,000	0	275,000	184,767	182,246	92,754	2,521
2509000	Equipment - Medical	275,000	0	0	275,000	0	275,000	184,767	182,246	92,754	2,521

**AGENCY 47 - MINISTRY OF HEALTH
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
477 - DISABILITY & REHABILITATION SERVICES		27,090	0	0	27,090	0	27,090	19,906	19,092	7,998	814
25089	Office Furniture & Equipment	13,000	0	0	13,000	0	13,000	13,000	12,192	808	808
2508900	Office Furniture & Equipment	13,000	0	0	13,000	0	13,000	13,000	12,192	808	808
25090	Equipment - Medical	14,090	0	0	14,090	0	14,090	6,906	6,900	7,190	6
2509000	Equipment - Medical	14,090	0	0	14,090	0	14,090	6,906	6,900	7,190	6
478 - DISEASE CONTROL - NON-COMMUNICABLE DISEASES		53,100	0	0	53,100	0	53,100	52,690	52,659	441	31
12162	Ministry of Health - Buildings	35,000	0	0	35,000	0	35,000	34,993	34,992	8	1
1216200	Ministry of Health - Buildings	35,000	0	0	35,000	0	35,000	34,993	34,992	8	1
24056	Land & Water Transport	7,500	0	0	7,500	0	7,500	7,463	7,463	37	0
2405600	Land & Water Transport	7,500	0	0	7,500	0	7,500	7,463	7,463	37	0
25089	Office Furniture & Equipment	600	0	0	600	0	600	600	576	24	24
2508900	Office Furniture & Equipment	600	0	0	600	0	600	600	576	24	24
25090	Equipment - Medical	10,000	0	0	10,000	0	10,000	9,634	9,628	372	6
2509000	Equipment - Medical	10,000	0	0	10,000	0	10,000	9,634	9,628	372	6

MR. M. WATKINS
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		4,093,315	0	559,105	4,652,420	0	4,652,420	4,488,177	4,365,034	287,386	123,143
511 - POLICY DEVELOPMENT & ADMINISTRATION		487,500	0	0	487,500	0	487,500	347,610	347,566	139,934	44
12165	Citizen Security Strengthening Programme	400,000	0	0	400,000	0	400,000	270,397	270,397	129,603	0
1216500	Citizen Security Strengthening Programme	400,000	0	0	400,000	0	400,000	270,397	270,397	129,603	0
12166	Buildings	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
1216600	Buildings	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
24058	Land Transport	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2405800	Land Transport	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
26082	Office Equipment & Furniture	20,000	0	0	20,000	0	20,000	20,000	19,956	44	44
2608200	Office Equipment & Furniture	20,000	0	0	20,000	0	20,000	20,000	19,956	44	44
26091	Community Policing	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
2609100	Community Policing	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
44050	Technical Assistance - Enhancing Citizen Security - TIP	12,500	0	0	12,500	0	12,500	2,213	2,213	10,287	0
4405000	Technical Assistance - Enhancing Citizen Security - TIP	12,500	0	0	12,500	0	12,500	2,213	2,213	10,287	0
512 - GUYANA POLICE FORCE		935,000	0	290,580	1,225,580	0	1,225,580	1,207,442	1,134,812	90,768	72,630
12168	Police Stations & Buildings	410,000	0	60,180	470,180	0	470,180	452,042	379,421	90,759	72,621
1216800	Police Stations & Buildings	410,000	0	60,180	470,180	0	470,180	452,042	379,421	90,759	72,621
24059	Land & Water Transport - Police	300,000	0	230,400	530,400	0	530,400	530,400	530,391	9	9
2405900	Land & Water Transport - Police	300,000	0	230,400	530,400	0	530,400	530,400	530,391	9	9
25095	Equipment & Furniture - Police	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
2509500	Equipment & Furniture - Police	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
26083	Equipment - Police	200,000	0	0	200,000	0	200,000	200,000	200,000	0	0
2608300	Equipment - Police	200,000	0	0	200,000	0	200,000	200,000	200,000	0	0

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
513 - GUYANA PRISON SERVICE		2,273,030	0	0	2,273,030	0	2,273,030	2,273,030	2,233,079	39,951	39,951
12169	Buildings - Prisons	2,215,000	0	0	2,215,000	0	2,215,000	2,215,000	2,175,349	39,651	39,651
1216900	Buildings - Prisons	2,215,000	0	0	2,215,000	0	2,215,000	2,215,000	2,175,349	39,651	39,651
24060	Land & Water Transport - Prisons	17,030	0	0	17,030	0	17,030	17,030	16,895	135	135
2406000	Land & Water Transport - Prisons	17,030	0	0	17,030	0	17,030	17,030	16,895	135	135
26084	Other Equipment - Prisons	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
2608400	Other Equipment - Prisons	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
26086	Tools & Equipment - Prisons	6,000	0	0	6,000	0	6,000	6,000	5,835	165	165
2608600	Tools & Equipment - Prisons	6,000	0	0	6,000	0	6,000	6,000	5,835	165	165
515 - GUYANA FIRE SERVICE		376,100	0	250,700	626,800	0	626,800	620,587	610,078	16,722	10,509
12204	Buildings - Fire	235,000	0	0	235,000	0	235,000	228,787	228,598	6,402	189
1220400	Buildings - Fire	235,000	0	0	235,000	0	235,000	228,787	228,598	6,402	189
24061	Land & Water Transport - Fire	103,000	0	150,000	253,000	0	253,000	253,000	248,683	4,317	4,317
2406100	Land & Water Transport - Fire	103,000	0	150,000	253,000	0	253,000	253,000	248,683	4,317	4,317
26088	Communication Equipment - Fire	3,100	0	0	3,100	0	3,100	3,100	2,574	526	526
2608800	Communication Equipment - Fire	3,100	0	0	3,100	0	3,100	3,100	2,574	526	526
26089	Tools & Equipment - Fire	20,000	0	100,700	120,700	0	120,700	120,700	118,408	2,292	2,292
2608900	Tools & Equipment - Fire	20,000	0	100,700	120,700	0	120,700	120,700	118,408	2,292	2,292
26090	Office Equipment & Furniture - Fire	15,000	0	0	15,000	0	15,000	15,000	11,815	3,185	3,185
2609000	Office Equipment & Furniture - Fire	15,000	0	0	15,000	0	15,000	15,000	11,815	3,185	3,185
516 - GENERAL REGISTER OFFICE		5,000	0	0	5,000	0	5,000	4,998	4,998	2	0
17002	General Registrar's Office	5,000	0	0	5,000	0	5,000	4,998	4,998	2	0
1700200	General Registrar's Office	5,000	0	0	5,000	0	5,000	4,998	4,998	2	0
517 - CUSTOMS ANTI NARCOTICS		16,685	0	17,825	34,510	0	34,510	34,510	34,501	9	9
26092	Customs Anti Narcotics Unit	16,685	0	17,825	34,510	0	34,510	34,510	34,501	9	9
2609200	Customs Anti Narcotics Unit	16,685	0	17,825	34,510	0	34,510	34,510	34,501	9	9

MS. M.T. Jr THOMAS
HEAD OF BUDGET AGENCY

**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		368,480	0	56,813	425,293	0	425,293	425,293	425,289	4	4
521 - POLICY DEVELOPMENT & ADMINISTRATION		359,382	0	56,813	416,195	0	416,195	416,195	416,194	1	1
12013 Buildings		22,092	0	0	22,092	0	22,092	22,092	22,091	1	1
1201300 Buildings		22,092	0	0	22,092	0	22,092	22,092	22,091	1	1
15015 Justice Sector Programme		325,000	0	56,813	381,813	0	381,813	381,813	381,813	0	0
1501500 Justice Sector Programme		325,000	0	56,813	381,813	0	381,813	381,813	381,813	0	0
24011 Land Transport		290	0	0	290	0	290	290	290	0	0
2401100 Land Transport		290	0	0	290	0	290	290	290	0	0
25016 Furniture & Equipment		12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
2501600 Furniture & Equipment		12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
523 - ATTORNEY GENERAL'S CHAMBERS		8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
25016 Furniture & Equipment		8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
2501600 Furniture & Equipment		8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
524 - STATE SOLICITOR		598	0	0	598	0	598	598	595	3	3
25017 Furniture & Equipment		598	0	0	598	0	598	598	595	3	3
2501700 Furniture & Equipment		598	0	0	598	0	598	598	595	3	3

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MS. J. NESTOR-BURROWES
HEAD OF BUDGET AGENCY

**AGENCY 53 - GUYANA DEFENCE FORCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		1,105,000	0	936,788	2,041,788	0	2,041,788	1,963,367	1,951,816	89,972	11,551
531 - DEFENCE & SECURITY SUPPORT		1,105,000	0	936,788	2,041,788	0	2,041,788	1,963,367	1,951,816	89,972	11,551
12001 Buildings		300,000	0	39,145	339,145	0	339,145	339,145	334,990	4,155	4,155
1200100 Buildings		300,000	0	39,145	339,145	0	339,145	339,145	334,990	4,155	4,155
12003 Marine Development		225,000	0	0	225,000	0	225,000	225,000	220,218	4,782	4,782
1200300 Marine Development		225,000	0	0	225,000	0	225,000	225,000	220,218	4,782	4,782
24046 Air, Land & Water Transport		350,000	0	792,427	1,142,427	0	1,142,427	1,118,006	1,115,704	26,723	2,302
2404600 Air, Land & Water Transport		350,000	0	792,427	1,142,427	0	1,142,427	1,118,006	1,115,704	26,723	2,302
25126 Furniture & Equipment		75,000	0	105,216	180,216	0	180,216	180,216	180,165	51	51
2512600 Furniture & Equipment		75,000	0	105,216	180,216	0	180,216	180,216	180,165	51	51
28001 Pure Water Supply		30,000	0	0	30,000	0	30,000	30,000	29,950	50	50
2800100 Pure Water Supply		30,000	0	0	30,000	0	30,000	30,000	29,950	50	50
28002 Agriculture Development		71,000	0	0	71,000	0	71,000	71,000	70,789	211	211
2800200 Agriculture Development		71,000	0	0	71,000	0	71,000	71,000	70,789	211	211
51003 National Flagship		54,000	0	0	54,000	0	54,000	0	0	54,000	0
5100300 National Flagship - Essequibo		54,000	0	0	54,000	0	54,000	0	0	54,000	0

COMMANDER V. BURNETT
HEAD OF BUDGET AGENCY

**AGENCY 55 - SUPREME COURT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		1,200,000	0	0	1,200,000	0	1,200,000	1,200,000	878,604	321,396	321,396
551 - SUPREME COURT OF JUDICATURE		1,200,000	0	0	1,200,000	0	1,200,000	1,200,000	878,604	321,396	321,396
44026	Supreme Court of Judicature	1,200,000	0	0	1,200,000	0	1,200,000	1,200,000	878,604	321,396	321,396
4402600	Supreme Court of Judicature	1,200,000	0	0	1,200,000	0	1,200,000	1,200,000	878,604	321,396	321,396

MS. S. LOVELL
HEAD OF BUDGET AGENCY

**AGENCY 56 - PUBLIC PROSECUTIONS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		28,000	0	50,000	78,000	0	78,000	54,015	53,999	24,001	16
561 - PUBLIC PROSECUTIONS		28,000	0	50,000	78,000	0	78,000	54,015	53,999	24,001	16
25007	Public Prosecutions	28,000	0	50,000	78,000	0	78,000	54,015	53,999	24,001	16
2500700	Public Prosecutions	28,000	0	50,000	78,000	0	78,000	54,015	53,999	24,001	16

MS. S. ALI-HACK
HEAD OF BUDGET AGENCY

**AGENCY 57 - OFFICE OF THE OMBUDSMAN
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		1,625	0	0	1,625	0	1,625	1,623	1,623	2	0
571 - OFFICE OF THE OMBUDSMAN		1,625	0	0	1,625	0	1,625	1,623	1,623	2	0
25006	Office of the Ombudsman	1,625	0	0	1,625	0	1,625	1,623	1,623	2	0
2500600	Office of the Ombudsman	1,625	0	0	1,625	0	1,625	1,623	1,623	2	0

MS. R. CHESTER
HEAD OF BUDGET AGENCY

**AGENCY 59 - ETHNIC RELATIONS COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		10,000	0	0	10,000	0	10,000	7,337	6,010	3,990	1,327
591 - ETHNIC RELATIONS COMMISSION		10,000	0	0	10,000	0	10,000	7,337	6,010	3,990	1,327
25080	Ethnic Relations Commission	10,000	0	0	10,000	0	10,000	7,337	6,010	3,990	1327
2508000	Ethnic Relations Commission	10,000	0	0	10,000	0	10,000	7,337	6,010	3,990	1327

MS. R. CHESTER
HEAD OF BUDGET AGENCY

**AGENCY 61 - RIGHTS COMMISSIONS OF GUYANA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		6,712	0	0	6,712	0	6,712	3,585	1,303	5,409	2,282
611 - RIGHTS COMMISSIONS OF GUYANA		6,712	0	0	6,712	0	6,712	3,585	1,303	5,409	2,282
25074	Rights Commissions	6,712	0	0	6,712	0	6,712	3,585	1,303	5,409	2,282
2507400	Rights Commissions	6,712	0	0	6,712	0	6,712	3,585	1,303	5,409	2,282

MS. C. BRANFORD
HEAD OF BUDGET AGENCY

**AGENCY 62 - PUBLIC PROCUREMENT COMMISSION
 CAPITAL APPROPRIATION ACCOUNT
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		3,500	0	0	3,500	0	3,500	680	407	3,093	273
621 - PUBLIC PROCUREMENT COMMISSION		3,500	0	0	3,500	0	3,500	680	407	3,093	273
44067	Public Procurement Commission	3,500	0	0	3,500	0	3,500	680	407	3,093	273
4406700	Public Procurement Commission	3,500	0	0	3,500	0	3,500	680	407	3,093	273

MS. C. CORBIN
 HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/WAINI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		738,578	0	0	738,578	0	738,578	738,535	735,604	2,974	2,931
711 - REGIONAL ADMINISTRATION & FINANCE		26,993	0	0	26,993	0	26,993	26,973	26,732	261	241
12086 Buildings - Administration		12,793	0	0	12,793	0	12,793	12,774	12,547	246	227
1208600 Buildings - Administration		12,793	0	0	12,793	0	12,793	12,774	12,547	246	227
24015 Land & Water Transport		10,700	0	0	10,700	0	10,700	10,700	10,700	0	0
2401500 Land & Water Transport		10,700	0	0	10,700	0	10,700	10,700	10,700	0	0
25025 Furniture & Equipment - Administration		3,500	0	0	3,500	0	3,500	3,499	3,485	15	14
2502500 Furniture & Equipment - Administration		3,500	0	0	3,500	0	3,500	3,499	3,485	15	14
712 - PUBLIC WORKS		197,667	0	0	197,667	0	197,667	197,652	195,799	1,868	1,853
11002 Bridges		20,450	0	0	20,450	0	20,450	20,450	19,590	860	860
1100200 Bridges		20,450	0	0	20,450	0	20,450	20,450	19,590	860	860
14004 Roads		60,677	0	0	60,677	0	60,677	60,677	60,644	33	33
1400400 Roads		60,677	0	0	60,677	0	60,677	60,677	60,644	33	33
19026 Infrastructural Development		28,840	0	0	28,840	0	28,840	28,840	28,115	725	725
1902600 Infrastructural Development		28,840	0	0	28,840	0	28,840	28,840	28,115	725	725
24015 Land & Water Transport		1,500	0	0	1,500	0	1,500	1,500	1,400	100	100
2401500 Land & Water Transport		1,500	0	0	1,500	0	1,500	1,500	1,400	100	100
25096 Furniture & Equipment		1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
2509600 Furniture & Equipment		1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
26014 Power Supply		85,000	0	0	85,000	0	85,000	84,985	84,850	150	135
2601400 Power Supply		85,000	0	0	85,000	0	85,000	84,985	84,850	150	135
713 - EDUCATION DELIVERY		190,794	0	0	190,794	0	190,794	190,790	190,223	571	567
12026 Buildings - Education		119,494	0	0	119,494	0	119,494	119,494	118,927	567	567
1202600 Buildings - Education		119,494	0	0	119,494	0	119,494	119,494	118,927	567	567
24015 Land & Water Transport		35,800	0	0	35,800	0	35,800	35,799	35,799	1	0
2401500 Land & Water Transport		35,800	0	0	35,800	0	35,800	35,799	35,799	1	0
25026 Furniture & Equipment - Education		30,000	0	0	30,000	0	30,000	29,997	29,997	3	0
2502600 Furniture & Equipment - Education		30,000	0	0	30,000	0	30,000	29,997	29,997	3	0
25027 Furniture & Equipment - Staff Quarters		5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
2502700 Furniture & Equipment - Staff Quarters		5,500	0	0	5,500	0	5,500	5,500	5,500	0	0

AGENCY 71 - REGION 1: BARIMA/WAINI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
714 - HEALTH SERVICES		307,880	0	0	307,880	0	307,880	307,876	307,606	274	270
12024	Buildings-Health	215,380	0	0	215,380	0	215,380	215,380	215,110	270	270
1202400	Buildings - Health	215,380	0	0	215,380	0	215,380	215,380	215,110	270	270
24015	Land & Water Transport	32,500	0	0	32,500	0	32,500	32,498	32,498	2	0
2401500	Land & Water Transport	32,500	0	0	32,500	0	32,500	32,498	32,498	2	0
25027	Furniture & Equipment - Staff Quarters	10,000	0	0	10,000	0	10,000	9,998	9,998	2	0
2502700	Furniture & Equipment - Staff Quarters	10,000	0	0	10,000	0	10,000	9,998	9,998	2	0
25028	Furniture & Equipment - Health	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
2502800	Furniture & Equipment - Health	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
715 - AGRICULTURE		15,244	0	0	15,244	0	15,244	15,244	15,244	0	0
13012	Agricultural Development	15,244	0	0	15,244	0	15,244	15,244	15,244	0	0
1301200	Agricultural Development	15,244	0	0	15,244	0	15,244	15,244	15,244	0	0

MR. T. BISESAR
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		653,579	0	101,697	755,276	0	755,276	755,271	755,267	9	4
721 - REGIONAL ADMINISTRATION & FINANCE		14,000	0	0	14,000	0	14,000	13,997	13,997	3	0
12029	Buildings - Administration	5,500	0	0	5,500	0	5,500	5,497	5,497	3	0
1202900	Buildings - Administration	5,500	0	0	5,500	0	5,500	5,497	5,497	3	0
24016	Land & Water Transport	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
2401600	Land & Water Transport	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
25030	Furniture & Equipment - Administration	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
2503000	Furniture & Equipment - Administration	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
722 - AGRICULTURE		81,200	0	0	81,200	0	81,200	81,200	81,199	1	1
13007	Miscellaneous Drainage & Irrigation	60,000	0	0	60,000	0	60,000	60,000	59,999	1	1
1300700	Miscellaneous Drainage & Irrigation	60,000	0	0	60,000	0	60,000	60,000	59,999	1	1
25120	Furniture & Equipment	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
2512000	Furniture & Equipment	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
44008	Other Equipment	20,200	0	0	20,200	0	20,200	20,200	20,200	0	0
4400800	Other Equipment	20,200	0	0	20,200	0	20,200	20,200	20,200	0	0
723 - PUBLIC WORKS		103,230	0	0	103,230	0	103,230	103,230	103,230	0	0
11003	Bridges	21,250	0	0	21,250	0	21,250	21,250	21,250	0	0
1100300	Bridges	21,250	0	0	21,250	0	21,250	21,250	21,250	0	0
14005	Roads	80,980	0	0	80,980	0	80,980	80,980	80,980	0	0
1400500	Roads	80,980	0	0	80,980	0	80,980	80,980	80,980	0	0
25120	Furniture & Equipment	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
2512000	Furniture & Equipment	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
724 - EDUCATION DELIVERY		278,329	0	101,697	380,026	0	380,026	380,026	380,024	2	2
11003	Bridges	8,447	0	0	8,447	0	8,447	8,447	8,447	0	0
1100300	Bridges	8,447	0	0	8,447	0	8,447	8,447	8,447	0	0
12028	Buildings - Education	228,082	0	101,697	329,779	0	329,779	329,779	329,778	1	1
1202800	Buildings - Education	228,082	0	101,697	329,779	0	329,779	329,779	329,778	1	1
24016	Land & Water Transport	11,800	0	0	11,800	0	11,800	11,800	11,799	1	1
2401600	Land & Water Transport	11,800	0	0	11,800	0	11,800	11,800	11,799	1	1
25029	Furniture & Equipment - Education	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
2502900	Furniture & Equipment - Education	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
725 - HEALTH SERVICES		176,820	0	0	176,820	0	176,820	176,818	176,817	3	1
11003	Bridges	320	0	0	320	0	320	320	320	0	0
1100300	Bridges	320	0	0	320	0	320	320	320	0	0
12027	Buildings- Health	72,500	0	0	72,500	0	72,500	72,500	72,500	0	0
1202700	Buildings - Health	72,500	0	0	72,500	0	72,500	72,500	72,500	0	0
24016	Land & Water Transport	44,000	0	0	44,000	0	44,000	43,999	43,999	1	0
2401600	Land & Water Transport	44,000	0	0	44,000	0	44,000	43,999	43,999	1	0
26016	Furniture & Equipment- Health	60,000	0	0	60,000	0	60,000	59,999	59,998	2	1
2601600	Furniture & Equipment- Health	60,000	0	0	60,000	0	60,000	59,999	59,998	2	1

MS. S. SAYWACK
HEAD OF BUDGET AGENCY

AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		782,950	0	0	782,950	0	782,950	782,949	781,898	1,052	1,051
731 - REGIONAL ADMINISTRATION & FINANCE		33,450	0	0	33,450	0	33,450	33,449	33,446	4	3
12087 Buildings - Administration		29,500	0	0	29,500	0	29,500	29,499	29,497	3	2
1208700 Buildings - Administration		29,500	0	0	29,500	0	29,500	29,499	29,497	3	2
25032 Furniture & Equipment - Administration		3,950	0	0	3,950	0	3,950	3,950	3,949	1	1
2503200 Furniture & Equipment - Administration		3,950	0	0	3,950	0	3,950	3,950	3,949	1	1
732 - AGRICULTURE		123,000	0	0	123,000	0	123,000	123,000	123,000	0	0
13008 Agricultural Development- D & I		95,000	0	0	95,000	0	95,000	95,000	95,000	0	0
1300800 Agricultural Development- D & I		95,000	0	0	95,000	0	95,000	95,000	95,000	0	0
44065 Multi-purpose Sport Facilities		28,000	0	0	28,000	0	28,000	28,000	28,000	0	0
4406500 Multi-purpose Sport Facilities		28,000	0	0	28,000	0	28,000	28,000	28,000	0	0
733 - PUBLIC WORKS		229,000	0	0	229,000	0	229,000	229,000	228,999	1	1
11004 Bridges		105,000	0	0	105,000	0	105,000	105,000	104,999	1	1
1100400 Bridges		105,000	0	0	105,000	0	105,000	105,000	104,999	1	1
14006 Roads		124,000	0	0	124,000	0	124,000	124,000	124,000	0	0
1400600 Roads		124,000	0	0	124,000	0	124,000	124,000	124,000	0	0
734 - EDUCATION DELIVERY		201,000	0	0	201,000	0	201,000	201,000	200,769	231	231
12030 Buildings - Education		145,000	0	0	145,000	0	145,000	145,000	144,792	208	208
1203000 Buildings - Education		145,000	0	0	145,000	0	145,000	145,000	144,792	208	208
24017 Land & Water Transport		16,000	0	0	16,000	0	16,000	16,000	15,985	15	15
2401700 Land & Water Transport		16,000	0	0	16,000	0	16,000	16,000	15,985	15	15
25033 Furniture & Equipment - Education		40,000	0	0	40,000	0	40,000	40,000	39,992	8	8
2503300 Furniture & Equipment - Education		40,000	0	0	40,000	0	40,000	40,000	39,992	8	8
735 - HEALTH SERVICES		196,500	0	0	196,500	0	196,500	196,500	195,684	816	816
12031 Buildings-Health		61,000	0	0	61,000	0	61,000	61,000	60,198	802	802
1203100 Buildings - Health		61,000	0	0	61,000	0	61,000	61,000	60,198	802	802
24017 Land & Water Transport		15,500	0	0	15,500	0	15,500	15,500	15,499	1	1
2401700 Land & Water Transport		15,500	0	0	15,500	0	15,500	15,500	15,499	1	1
25031 Equipment - Health		120,000	0	0	120,000	0	120,000	120,000	119,987	13	13
2503100 Equipment - Health		120,000	0	0	120,000	0	120,000	120,000	119,987	13	13

MR. J. SOMWAR
HEAD OF BUDGET AGENCY

AGENCY 74 - REGION 4: DEMERARA/MAHAICA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		736,498	0	0	736,498	0	736,498	736,497	736,491	7	6
741 - REGIONAL ADMINISTRATION & FINANCE		19,603	0	0	19,603	0	19,603	19,603	19,602	1	1
12088	Buildings - Administration	11,603	0	0	11,603	0	11,603	11,603	11,603	0	0
1208800	Buildings - Administration	11,603	0	0	11,603	0	11,603	11,603	11,603	0	0
25068	Furniture & Equipment	8,000	0	0	8,000	0	8,000	8,000	7,999	1	1
2506800	Furniture & Equipment	8,000	0	0	8,000	0	8,000	8,000	7,999	1	1
742 - AGRICULTURE		27,600	0	0	27,600	0	27,600	27,599	27,599	1	0
17012	Agricultural Development	27,600	0	0	27,600	0	27,600	27,599	27,599	1	0
1701200	Agricultural Development	27,600	0	0	27,600	0	27,600	27,599	27,599	1	0
743 - PUBLIC WORKS		156,000	0	0	156,000	0	156,000	156,000	156,000	0	0
11005	Bridges	31,000	0	0	31,000	0	31,000	31,000	31,000	0	0
1100500	Bridges	31,000	0	0	31,000	0	31,000	31,000	31,000	0	0
14007	Roads	125,000	0	0	125,000	0	125,000	125,000	125,000	0	0
1400700	Roads	125,000	0	0	125,000	0	125,000	125,000	125,000	0	0
744 - EDUCATION DELIVERY		336,000	0	0	336,000	0	336,000	336,000	335,997	3	3
12033	Buildings - Education	260,000	0	0	260,000	0	260,000	260,000	259,999	1	1
1203300	Buildings - Education	260,000	0	0	260,000	0	260,000	260,000	259,999	1	1
24079	Land & Water Transport	26,000	0	0	26,000	0	26,000	26,000	25,998	2	2
2407900	Land & Water Transport	26,000	0	0	26,000	0	26,000	26,000	25,998	2	2
25034	Furniture & Equipment - Education	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
2503400	Furniture & Equipment - Education	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
745 - HEALTH SERVICES		197,295	0	0	197,295	0	197,295	197,295	197,293	2	2
12035	Buildings - Health	105,495	0	0	105,495	0	105,495	105,495	105,494	1	1
1203500	Buildings - Health	105,495	0	0	105,495	0	105,495	105,495	105,494	1	1
24079	Land & Water Transport	20,800	0	0	20,800	0	20,800	20,800	20,800	0	0
2407900	Land & Water Transport	20,800	0	0	20,800	0	20,800	20,800	20,800	0	0
25037	Furniture & Equipment - Health	71,000	0	0	71,000	0	71,000	71,000	70,999	1	1
2503700	Furniture & Equipment - Health	71,000	0	0	71,000	0	71,000	71,000	70,999	1	1

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA/BERBICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		545,816	0	0	545,816	0	545,816	545,242	544,957	859	285
751 - REGIONAL ADMINISTRATION & FINANCE		16,000	0	0	16,000	0	16,000	15,997	15,997	3	0
12081 Building - Administration		12,000	0	0	12,000	0	12,000	11,997	11,997	3	0
1208100 Building - Administration		12,000	0	0	12,000	0	12,000	11,997	11,997	3	0
25039 Furniture & Equipment - Administration		4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
2503900 Furniture & Equipment - Administration		4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
752 - AGRICULTURE		75,500	0	0	75,500	0	75,500	75,500	75,498	2	2
13009 Drainage & Irrigation		75,500	0	0	75,500	0	75,500	75,500	75,498	2	2
1300900 Drainage & Irrigation		75,500	0	0	75,500	0	75,500	75,500	75,498	2	2
753 - PUBLIC WORKS		122,816	0	0	122,816	0	122,816	122,647	122,645	171	2
11006 Bridges		27,500	0	0	27,500	0	27,500	27,334	27,334	166	0
1100600 Bridges		27,500	0	0	27,500	0	27,500	27,334	27,334	166	0
14008 Roads		94,500	0	0	94,500	0	94,500	94,500	94,500	0	0
1400800 Roads		94,500	0	0	94,500	0	94,500	94,500	94,500	0	0
25039 Office Furniture & Equipment		816	0	0	816	0	816	813	811	5	2
2503900 Office Furniture & Equipment		816	0	0	816	0	816	813	811	5	2
754 - EDUCATION DELIVERY		136,000	0	0	136,000	0	136,000	135,829	135,565	435	264
12036 Buildings - Education		85,000	0	0	85,000	0	85,000	84,851	84,613	387	238
1203600 Buildings - Education		85,000	0	0	85,000	0	85,000	84,851	84,613	387	238
24019 Land & Water Transport		11,000	0	0	11,000	0	11,000	11,000	10,975	25	25
2401900 Land & Water Transport		11,000	0	0	11,000	0	11,000	11,000	10,975	25	25
25038 Furniture & Equipment - Education		40,000	0	0	40,000	0	40,000	39,978	39,977	23	1
2503800 Furniture & Equipment - Education		40,000	0	0	40,000	0	40,000	39,978	39,977	23	1
755 - HEALTH SERVICES		195,500	0	0	195,500	0	195,500	195,269	195,252	248	17
12037 Buildings - Health		57,000	0	0	57,000	0	57,000	56,842	56,841	159	1
1203700 Buildings - Health		57,000	0	0	57,000	0	57,000	56,842	56,841	159	1
24019 Land & Water Transport		18,500	0	0	18,500	0	18,500	18,427	18,427	73	0
2401900 Land & Water Transport		18,500	0	0	18,500	0	18,500	18,427	18,427	73	0
25040 Furniture & Equipment - Health		120,000	0	0	120,000	0	120,000	120,000	119,984	16	16
2504000 Furniture & Equipment - Health		120,000	0	0	120,000	0	120,000	120,000	119,984	16	16

MS. G. BLACKMAN
HEAD OF BUDGET AGENCY

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		864,654	0	0	864,654	0	864,654	864,648	864,642	12	6
761 - REGIONAL ADMINISTRATION & FINANCE		32,500	0	0	32,500	0	32,500	32,496	32,496	4	0
12081 Buildings - Administration		13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
1208100 Buildings - Administration		13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
24020 Land & Water Transport		14,500	0	0	14,500	0	14,500	14,496	14,496	4	0
2402000 Land & Water Transport		14,500	0	0	14,500	0	14,500	14,496	14,496	4	0
25042 Furniture & Equipment - Administration		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2504200 Furniture & Equipment - Administration		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
762 - AGRICULTURE		66,000	0	0	66,000	0	66,000	66,000	65,997	3	3
13010 Drainage & Irrigation		63,000	0	0	63,000	0	63,000	63,000	62,997	3	3
1301000 Drainage & Irrigation		63,000	0	0	63,000	0	63,000	63,000	62,997	3	3
24020 Land & Water Transport		3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
2402000 Land & Water Transport		3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
763 - PUBLIC WORKS		293,500	0	0	293,500	0	293,500	293,498	293,498	2	0
11007 Bridges		44,000	0	0	44,000	0	44,000	44,000	44,000	0	0
1100700 Bridges		44,000	0	0	44,000	0	44,000	44,000	44,000	0	0
14010 Roads		236,000	0	0	236,000	0	236,000	236,000	236,000	0	0
1401000 Roads		236,000	0	0	236,000	0	236,000	236,000	236,000	0	0
24020 Land & Water Transport		13,500	0	0	13,500	0	13,500	13,498	13,498	2	0
2402000 Land & Water Transport		13,500	0	0	13,500	0	13,500	13,498	13,498	2	0
764 - EDUCATION DELIVERY		237,654	0	0	237,654	0	237,654	237,654	237,651	3	3
12039 Buildings - Education		159,654	0	0	159,654	0	159,654	159,654	159,651	3	3
1203900 Buildings - Education		159,654	0	0	159,654	0	159,654	159,654	159,651	3	3
24020 Land & Water Transport		36,000	0	0	36,000	0	36,000	36,000	36,000	0	0
2402000 Land & Water Transport		36,000	0	0	36,000	0	36,000	36,000	36,000	0	0
25041 Furniture & Equipment - Education		42,000	0	0	42,000	0	42,000	42,000	42,000	0	0
2504100 Furniture & Equipment - Education		42,000	0	0	42,000	0	42,000	42,000	42,000	0	0

AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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
765	HEALTH SERVICES	235,000	0	0	235,000	0	235,000	235,000	235,000	0	0
12040	Buildings- Health	150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
1204000	Buildings - Health	150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
24020	Land & Water Transport	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
2402000	Land & Water Transport	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
25043	Furniture & Equipment - Health	70,000	0	0	70,000	0	70,000	70,000	70,000	0	0
2504300	Furniture & Equipment - Health	70,000	0	0	70,000	0	70,000	70,000	70,000	0	0

MR. N. PERSAUD
HEAD OF BUDGET AGENCY

AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		516,019	0	0	516,019	0	516,019	515,847	515,830	189	17
771 - REGIONAL ADMINISTRATION & FINANCE		35,500	0	0	35,500	0	35,500	35,497	35,497	3	0
12043 Buildings - Administration		28,000	0	0	28,000	0	28,000	28,000	28,000	0	0
1204300 Buildings - Administration		28,000	0	0	28,000	0	28,000	28,000	28,000	0	0
24021 Land & Water Transport		3,000	0	0	3,000	0	3,000	2,999	2,999	1	0
2402100 Land & Water Transport		3,000	0	0	3,000	0	3,000	2,999	2,999	1	0
25076 Furniture & Equipment		1,000	0	0	1,000	0	1,000	999	999	1	0
2507600 Furniture & Equipment		1,000	0	0	1,000	0	1,000	999	999	1	0
26019 Furniture & Equipment		3,500	0	0	3,500	0	3,500	3,499	3,499	1	0
2601900 Furniture & Equipment		3,500	0	0	3,500	0	3,500	3,499	3,499	1	0
772 - PUBLIC WORKS		95,174	0	0	95,174	0	95,174	95,037	95,036	138	1
14011 Roads		53,100	0	0	53,100	0	53,100	53,099	53,099	1	0
1401100 Roads		53,100	0	0	53,100	0	53,100	53,099	53,099	1	0
14021 Bridges		26,074	0	0	26,074	0	26,074	26,074	26,074	0	0
1402100 Bridges		26,074	0	0	26,074	0	26,074	26,074	26,074	0	0
15009 Sea & River Defence		10,000	0	0	10,000	0	10,000	9,897	9,897	103	0
1500900 Sea & River Defence		10,000	0	0	10,000	0	10,000	9,897	9,897	103	0
24021 Land & Water Transport		5,000	0	0	5,000	0	5,000	4,967	4,967	33	0
2402100 Land & Water Transport		5,000	0	0	5,000	0	5,000	4,967	4,967	33	0
25119 Furniture & Equipment		1,000	0	0	1,000	0	1,000	1,000	999	1	1
2511900 Furniture & Equipment		1,000	0	0	1,000	0	1,000	1,000	999	1	1
773 - EDUCATION DELIVERY		212,000	0	0	212,000	0	212,000	211,991	211,989	11	2
12041 Buildings - Education		140,000	0	0	140,000	0	140,000	140,000	140,000	0	0
1204100 Buildings - Education		140,000	0	0	140,000	0	140,000	140,000	140,000	0	0
24021 Land & Water Transport		11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
2402100 Land & Water Transport		11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
25044 Furniture & Equipment - Education		35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
2504400 Furniture & Equipment - Education		35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
25076 Furniture & Equipment - Staff Quarters		8,000	0	0	8,000	0	8,000	8,000	7,998	2	2
2507600 Furniture & Equipment - Staff Quarters		8,000	0	0	8,000	0	8,000	8,000	7,998	2	2
28006 Water Supply		18,000	0	0	18,000	0	18,000	17,991	17,991	9	0
2800600 Water Supply		18,000	0	0	18,000	0	18,000	17,991	17,991	9	0

**AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
774 - HEALTH SERVICES		168,845	0	0	168,845	0	168,845	168,822	168,808	37	14
12042	Buildings - Health	103,395	0	0	103,395	0	103,395	103,395	103,395	0	0
1204200	Buildings - Health	103,395	0	0	103,395	0	103,395	103,395	103,395	0	0
24021	Land & Water Transport	37,450	0	0	37,450	0	37,450	37,428	37,428	22	0
2402100	Land & Water Transport	37,450	0	0	37,450	0	37,450	37,428	37,428	22	0
25076	Furniture & Equipment - Staff Quarts	3,000	0	0	3,000	0	3,000	2,999	2,999	1	0
2507600	Furniture & Equipment - Staff Quarts	3,000	0	0	3,000	0	3,000	2,999	2,999	1	0
26018	Furniture & Equipment - Health	25,000	0	0	25,000	0	25,000	25,000	24,986	14	14
2601800	Furniture & Equipment - Health	25,000	0	0	25,000	0	25,000	25,000	24,986	14	14
775 - AGRICULTURE		4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
13012	Agricultural Development	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
1301200	Agricultural Development	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0

MR. K. WARD
HEAD OF BUDGET AGENCY

**AGENCY 78 - REGION 8: POTARO/SIPARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		469,425	0	0	469,425	0	469,425	469,144	468,941	484	203
781 - REGIONAL ADMINISTRATION & FINANCE		11,000	0	0	11,000	0	11,000	10,962	10,962	38	0
12090 Buildings - Administration		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
1209000 Buildings - Administration		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
12091 Furniture & Equipment - Staff Quarters		1,000	0	0	1,000	0	1,000	984	984	16	0
1209100 Furniture & Equipment - Staff Quarters		1,000	0	0	1,000	0	1,000	984	984	16	0
24022 Land & Water Transport		4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
2402200 Land & Water Transport		4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
25047 Furniture & Equipment - Administration		1,000	0	0	1,000	0	1,000	978	978	22	0
2504700 Furniture & Equipment - Administration		1,000	0	0	1,000	0	1,000	978	978	22	0
782 - PUBLIC WORKS		79,925	0	0	79,925	0	79,925	79,772	79,615	310	157
11008 Bridges		20,000	0	0	20,000	0	20,000	19,999	19,999	1	0
1100800 Bridges		20,000	0	0	20,000	0	20,000	19,999	19,999	1	0
14012 Roads		59,925	0	0	59,925	0	59,925	59,773	59,616	309	157
1401200 Roads		59,925	0	0	59,925	0	59,925	59,773	59,616	309	157
783 - EDUCATION DELIVERY		201,500	0	0	201,500	0	201,500	201,494	201,448	52	46
12044 Buildings - Education		175,000	0	0	175,000	0	175,000	175,000	174,954	46	46
1204400 Buildings - Education		175,000	0	0	175,000	0	175,000	175,000	174,954	46	46
12091 Furniture & Equipment - Staff Quarters		1,500	0	0	1,500	0	1,500	1,494	1,494	6	0
1209100 Furniture & Equipment - Staff Quarters		1,500	0	0	1,500	0	1,500	1,494	1,494	6	0
25045 Furniture & Equipment - Education		25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
2504500 Furniture & Equipment - Education		25,000	0	0	25,000	0	25,000	25,000	25,000	0	0

**AGENCY 78 - REGION 8: POTARO/SIPARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
784 - HEALTH SERVICES		172,000	0	0	172,000	0	172,000	171,916	171,916	84	0
12046	Buildings- Health	100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
1204600	Buildings - Health	100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
12091	Furniture & Equipment - Staff Quarters	8,000	0	0	8,000	0	8,000	7,995	7,995	5	0
1209100	Furniture & Equipment - Staff Quarters	8,000	0	0	8,000	0	8,000	7,995	7,995	5	0
24022	Land & Water Transport	14,000	0	0	14,000	0	14,000	13,921	13,921	79	0
2402200	Land & Water Transport	14,000	0	0	14,000	0	14,000	13,921	13,921	79	0
25048	Furniture & Equipment -Health	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
2504800	Furniture & Equipment - Health	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
785 - AGRICULTURE		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
12091	Furniture & Equipment - Staff Quarters	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
1209100	Furniture & Equipment - Staff Quarters	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

**AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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		683,000	0	0	683,000	0	683,000	682,996	682,961	38	34
791 - REGIONAL ADMINISTRATION & FINANCE		56,200	0	0	56,200	0	56,200	56,196	56,196	4	0
12049	Buildings - Administration	34,800	0	0	34,800	0	34,800	34,796	34,796	4	0
1204900	Buildings - Administration	34,800	0	0	34,800	0	34,800	34,796	34,796	4	0
24023	Land & Water Transport	17,200	0	0	17,200	0	17,200	17,200	17,200	0	0
2402300	Land & Water Transport	17,200	0	0	17,200	0	17,200	17,200	17,200	0	0
25049	Furniture - Staff Quarters	900	0	0	900	0	900	900	900	0	0
2504900	Furniture - Staff Quarters	900	0	0	900	0	900	900	900	0	0
25051	Furniture & Equipment - Administration	3,300	0	0	3,300	0	3,300	3,300	3,300	0	0
2505100	Furniture & Equipment - Administration	3,300	0	0	3,300	0	3,300	3,300	3,300	0	0
792 - AGRICULTURE		40,800	0	0	40,800	0	40,800	40,800	40,800	0	0
17014	Agricultural Development	40,800	0	0	40,800	0	40,800	40,800	40,800	0	0
1701400	Agricultural Development	40,800	0	0	40,800	0	40,800	40,800	40,800	0	0
793 - PUBLIC WORKS		209,500	0	0	209,500	0	209,500	209,500	209,499	1	1
11009	Bridges	54,000	0	0	54,000	0	54,000	54,000	54,000	0	0
1100900	Bridges	54,000	0	0	54,000	0	54,000	54,000	54,000	0	0
14013	Roads	77,500	0	0	77,500	0	77,500	77,500	77,500	0	0
1401300	Roads	77,500	0	0	77,500	0	77,500	77,500	77,500	0	0
19023	Infrastructure Development	30,000	0	0	30,000	0	30,000	30,000	29,999	1	1
1902300	Infrastructure Development	30,000	0	0	30,000	0	30,000	30,000	29,999	1	1
26022	Power Extension	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
2602200	Power Extension	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
28004	Water Supply	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
2800400	Water Supply	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0

**AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
794 - EDUCATION DELIVERY		210,500	0	0	210,500	0	210,500	210,500	210,466	34	34
12047	Buildings - Education	175,000	0	0	175,000	0	175,000	175,000	175,000	0	0
1204700	Buildings - Education	175,000	0	0	175,000	0	175,000	175,000	175,000	0	0
24023	Land & Water Transport	10,500	0	0	10,500	0	10,500	10,500	10,500	0	0
2402300	Land & Water Transport	10,500	0	0	10,500	0	10,500	10,500	10,500	0	0
25052	Furniture & Equipment - Education	25,000	0	0	25,000	0	25,000	25,000	24,966	34	34
2505200	Furniture & Equipment - Education	25,000	0	0	25,000	0	25,000	25,000	24,966	34	34
795 - HEALTH SERVICES		166,000	0	0	166,000	0	166,000	166,000	166,000	0	0
12048	Buildings - Health	101,000	0	0	101,000	0	101,000	101,000	101,000	0	0
1204800	Buildings - Health	101,000	0	0	101,000	0	101,000	101,000	101,000	0	0
24023	Land & Water Transport	28,000	0	0	28,000	0	28,000	28,000	28,000	0	0
2402300	Land & Water Transport	28,000	0	0	28,000	0	28,000	28,000	28,000	0	0
25053	Furniture & Equipment - Health	37,000	0	0	37,000	0	37,000	37,000	37,000	0	0
2505300	Furniture & Equipment - Health	37,000	0	0	37,000	0	37,000	37,000	37,000	0	0

MR. K. SINGH
HEAD OF BUDGET AGENCY

AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

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		685,250	0	0	685,250	0	685,250	684,458	683,594	1,656	864
801 - REGIONAL ADMINISTRATION & FINANCE		15,600	0	0	15,600	0	15,600	15,490	15,489	111	1
12051 Buildings - Administration		2,600	0	0	2,600	0	2,600	2,500	2,500	100	0
1205100 Buildings - Administration		2,600	0	0	2,600	0	2,600	2,500	2,500	100	0
24062 Land & Water Transport		9,500	0	0	9,500	0	9,500	9,490	9,490	10	0
2406200 Land & Water Transport		9,500	0	0	9,500	0	9,500	9,490	9,490	10	0
25055 Furniture & Equipment - Administration		3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
2505500 Furniture & Equipment - Administration		3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
802 - PUBLIC WORKS		156,940	0	0	156,940	0	156,940	156,266	155,536	1,404	730
11010 Bridges		21,000	0	0	21,000	0	21,000	21,000	20,952	48	48
1101000 Bridges		21,000	0	0	21,000	0	21,000	21,000	20,952	48	48
14014 Roads		88,000	0	0	88,000	0	88,000	87,981	87,344	656	637
1401400 Roads		88,000	0	0	88,000	0	88,000	87,981	87,344	656	637
19017 Infrastructural Development		39,940	0	0	39,940	0	39,940	39,290	39,245	695	45
1901700 Infrastructural Development		39,940	0	0	39,940	0	39,940	39,290	39,245	695	45
24048 Land & Water Transport		8,000	0	0	8,000	0	8,000	7,995	7,995	5	0
2404800 Land & Water Transport		8,000	0	0	8,000	0	8,000	7,995	7,995	5	0
803 - EDUCATION DELIVERY		312,762	0	0	312,762	0	312,762	312,755	312,708	54	47
12052 Buildings - Education		257,262	0	0	257,262	0	257,262	257,262	257,260	2	2
1205200 Buildings - Education		257,262	0	0	257,262	0	257,262	257,262	257,260	2	2
24043 Land & Water Transport		26,000	0	0	26,000	0	26,000	25,993	25,993	7	0
2404300 Land & Water Transport		26,000	0	0	26,000	0	26,000	25,993	25,993	7	0
25054 Furniture & Equipment - Education		22,000	0	0	22,000	0	22,000	22,000	21,984	16	16
2505400 Furniture & Equipment - Education		22,000	0	0	22,000	0	22,000	22,000	21,984	16	16
25129 Furniture & Equipment - Staff Quarters		7,500	0	0	7,500	0	7,500	7,500	7,471	29	29
2512900 Furniture & Equipment - Staff Quarters		7,500	0	0	7,500	0	7,500	7,500	7,471	29	29

**AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021**

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
804 - HEALTH SERVICES		161,600	0	0	161,600	0	161,600	161,599	161,550	50	49
12053	Buildings - Health	106,000	0	0	106,000	0	106,000	106,000	105,951	49	49
1205300	Buildings - Health	106,000	0	0	106,000	0	106,000	106,000	105,951	49	49
24035	Land & Water Transport - Health	30,600	0	0	30,600	0	30,600	30,599	30,599	1	0
2403500	Land & Water Transport - Health	30,600	0	0	30,600	0	30,600	30,599	30,599	1	0
25056	Furniture & Equipment - Health	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
2505600	Furniture & Equipment - Health	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
805 - AGRICULTURE		38,348	0	0	38,348	0	38,348	38,348	38,311	37	37
19022	Agricultural Development	38,348	0	0	38,348	0	38,348	38,348	38,311	37	37
1902200	Agricultural Development	38,348	0	0	38,348	0	38,348	38,348	38,311	37	37

MR. D. JOHN
HEAD OF BUDGET AGENCY

AUDIT OFFICE OF GUYANA
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5325	Auditor General- Audit Fees	15,023	13,099	13,099	(1,924)	17,763
			<u>15,023</u>	<u>13,099</u>	<u>13,099</u>	<u>(1,924)</u>	<u>17,763</u>

MS. A. BADLEY
HEAD OF BUDGET AGENCY

PARLIAMENT OFFICE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5324	Parliament- Sale of Official Publications	1,200	2,072	2,072	872	567
			<u>1,200</u>	<u>2,072</u>	<u>2,072</u>	<u>872</u>	<u>567</u>

MR. S. ISSACS
HEAD OF BUDGET AGENCY

SUPREME COURT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5326	Supreme Court- Fees, Fines and Seizures	180,344	193,494	193,494	13,150	157,262
	5327	Supreme Court- State Costs Recovered	750	719	719	(31)	630
			<u>181,094</u>	<u>194,213</u>	<u>194,213</u>	<u>13,119</u>	<u>157,892</u>

MS. S. LOVELL
HEAD OF BUDGET AGENCY

ATTORNEY GENERAL
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5328	Attorney General- Sale of Law Books	2,800	228	228	(2,572)	2,718
	5345	Civil Recovery	0	0	0	0	0
			<u>2,800</u>	<u>228</u>	<u>228</u>	<u>(2,572)</u>	<u>2,718</u>

MS. J. NESTOR-BURROWES
HEAD OF BUDGET AGENCY

OFFICIAL RECEIVER
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5329	Official Receiver- Public Trustee	2,000	1,731	1,731	(269)	1,211
			<u>2,000</u>	<u>1,731</u>	<u>1,731</u>	<u>(269)</u>	<u>1,211</u>

MS. J. NESTOR-BURROWES
HEAD OF BUDGET AGENCY

DEEDS REGISTRY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
			\$'000	\$'000	\$'000	\$'000	\$'000
520		Stamp Duties					
	5214	Powers of Attorney	2,000	1,808	1,808	(192)	1,428
	5216	Deed Poll	50	0	0	(50)	0
			<u>2,050</u>	<u>1,808</u>	<u>1,808</u>	<u>(242)</u>	<u>1,428</u>

MS. J. NESTOR-BURROWES
HEAD OF BUDGET AGENCY

MINISTRY OF FOREIGN AFFAIRS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5333	Foreign Affairs- Consular Services	0	0	0	0	17,963
	5334	Foreign Affairs- Citizen Registration	0	0	0	0	124
	5335	Foreign Affairs- Registration of Births	0	0	0	0	1,918
	5336	Foreign Affairs- Other	0	0	0	0	1,697
	5337	Foreign Affairs- Affidavit Fees	0	0	0	0	586
			0	0	0	0	22,288

MS. E. HARPER
HEAD OF BUDGET AGENCY

MINISTRY OF FOREIGN AFFAIRS & INTERNATIONAL CO-OPERATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5333	Foreign Affairs- Consular Services	30,000	47,641	47,641	17,641	7,966
	5334	Foreign Affairs- Citizen Registration	130	148	148	18	0
	5335	Foreign Affairs- Registration of Births	3,000	1,518	1,518	(1,482)	753
	5336	Foreign Affairs- Other	3,000	3,491	3,491	491	1,144
	5337	Foreign Affairs- Affidavit Fees	1,000	1,774	1,774	774	103
			37,130	54,572	54,572	17,442	9,966

MS. E. HARPER
HEAD OF BUDGET AGENCY

MINISTRY OF PUBLIC SECURITY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
520		Stamp Duties	\$'000	\$'000	\$'000	\$'000	\$'000
	5211	Marriage Licenses	0	0	0	0	8,476
530		Fee and Fines					
	5338	Police	0	0	0	0	347,947
	5340	Fire Protection	0	0	0	0	212
	5343	Registration of Premises	0	0	0	0	3
560		Miscellaneous					
	5614	Prisons	0	0	0	0	3,143
	5623	Licences Miscellaneous -Other	0	0	0	0	219,304
			0	0	0	0	579,085

MS. M.T.J THOMAS
HEAD OF BUDGET AGENCY

MINISTRY OF HOME AFFAIRS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
520		Stamp Duties	\$'000	\$'000	\$'000	\$'000	\$'000
	5211	Marriage Licenses	17,100	21,849	21,849	4,749	7,387
530		Fee and Fines					
	5338	Police	614,117	863,966	863,966	249,849	169,042
	5340	Fire Protection	400	251	251	(149)	22
	5341	Citizen Registration fee etc	165,000	238,073	238,073	73,073	0
	5342	Registration of Births, etc	26,000	37,205	37,205	11,205	0
	5343	Registration of Premises	5	36	36	31	0
560		Miscellaneous					
	5614	Prisons	1,000	947	947	(53)	1,590
	5623	Licences Miscellaneous -Other	273,155	265,065	265,065	(8,090)	57,834
			1,096,777	1,427,392	1,427,392	330,615	235,875

MS. M.T.J THOMAS
HEAD OF BUDGET AGENCY

MINISTRY OF AGRICULTURE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5311	Agriculture - Fishing Licences	80,100	36,573	36,573	(43,527)	60,836
	5312	Agriculture - Other	1,500	1,369	1,369	(131)	970
			<u>81,600</u>	<u>37,942</u>	<u>37,942</u>	<u>(43,658)</u>	<u>61,806</u>

MS. D. NEDD
HEAD OF BUDGET AGENCY

MINISTRY OF PUBLIC HEALTH
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5318	Health- Pharmacy and Poison Boards	0	0	0	0	18,105
	5319	Health- National Blood and Transfusion Service	0	0	0	0	3,160
	5322	Health- Other	0	0	0	0	851
	5323	Health- Mahaica Farm	0	0	0	0	105
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,221</u>

MS. C. ADRAMS
HEAD OF BUDGET AGENCY

MINISTRY OF HEALTH
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5318	Health- Pharmacy and Poison Boards	19,200	27,635	27,635	8,435	3,682
	5319	Health- National Blood and Transfusion Service	6,460	4,774	4,774	(1,686)	1,339
	5322	Health- Other	3,100	1,707	1,707	(1,393)	285
	5323	Health- Mahaica Farm	106	3	3	(103)	1
			<u>28,866</u>	<u>34,119</u>	<u>34,119</u>	<u>5,253</u>	<u>5,307</u>

MR. M. WATKINS
HEAD OF BUDGET AGENCY

MINISTRY OF EDUCATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5316	Education- Overseas Examination, Local Expenses	9,100	2,826	2,826	(6,274)	6,245
	5317	Education- (Other)	902	775	775	(127)	289
			<u>10,002</u>	<u>3,601</u>	<u>3,601</u>	<u>(6,401)</u>	<u>6,534</u>

MR. A. KING
HEAD OF BUDGET AGENCY

MINISTRY OF THE PRESIDENCY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fee and Fines					
	5341	Citizen Registration Fees	0	0	0	0	104,542
	5342	Registration of Births	0	0	0	0	22,507
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>127,049</u>

MS. A. MOORE
HEAD OF BUDGET AGENCY

OFFICE OF THE PRESIDENT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fee and Fines					
	5341	Citizen Registration Fees	0	0	0	0	60,013
	5342	Registration of Births	0	0	0	0	5,300
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>65,313</u>

MS. A. MOORE
HEAD OF BUDGET AGENCY

MINISTRY OF BUSINESS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
			\$'000	\$'000	\$'000	\$'000	\$'000
545		Rents and Royalties					
	5461	Fines	0	0	0	0	19,986
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,986</u>

MS. P. ROOPCHAND-EDWARDS
HEAD OF BUDGET AGENCY

MINISTRY OF TOURISM, INDUSTRY AND COMMERCE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
			\$'000	\$'000	\$'000	\$'000	\$'000
545		Rents and Royalties					
	5461	Fines	16,680	24,910	24,910	8,230	0
			<u>16,680</u>	<u>24,910</u>	<u>24,910</u>	<u>8,230</u>	<u>0</u>

MS. P. ROOPCHAND-EDWARDS
HEAD OF BUDGET AGENCY

MINISTRY OF PUBLIC INFRASTRUCTURE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5315	Works- Electrical Inspectors	0	0	0	0	31,628
545		Rents and Royalties					
	5467	Works	0	0	0	0	3,040
560		Miscellaneous Receipts					
	5613	Timehri- Miscellaneous Revenues	0	0	0	0	0
			0	0	0	0	34,668

MR. V. PERSAUD
HEAD OF BUDGET AGENCY

MINISTRY OF PUBLIC WORKS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5315	Works- Electrical Inspectors	53,100	53,460	53,460	360	11,744
545		Rents and Royalties					
	5467	Works	3,500	1,686	1,686	(1,814)	297
560		Miscellaneous Receipts					
	5613	Timehri- Miscellaneous Revenues	1	0	0	(1)	0
			56,601	55,146	55,146	(1,455)	12,041

MR. V. PERSAUD
HEAD OF BUDGET AGENCY

MINISTRY OF COMMUNITIES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
			\$'000	\$'000	\$'000	\$'000	\$'000
545		Rents and Royalties					
	5464	Rental of State Lands	0	0	0	0	24
	5465	Rental of Government Lands	0	0	0	0	15,941
	5466	Housing	0	0	0	0	6,136
			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,101</u>

MS. P. ROOPNARINE
HEAD OF BUDGET AGENCY

MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
			\$'000	\$'000	\$'000	\$'000	\$'000
545		Rents and Royalties					
	5464	Rental of State Lands	40	0	0	(40)	15
	5465	Rental of Government Lands	80	645	645	565	0
	5466	Housing	8,978	8,391	8,391	(587)	2,187
			<u>9,098</u>	<u>9,036</u>	<u>9,036</u>	<u>(62)</u>	<u>2,202</u>

MS. P. ROOPNARINE
HEAD OF BUDGET AGENCY

MINISTRY OF FINANCE
STATEMENT OF RECEIPTS AND DISBURSEMENTS- CURRENT
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
			\$'000	\$'000	\$'000	\$'000	\$'000
520		Stamp Duties					
	5212	Cheques	1,937	1,626	1,626	(311)	1,951
	5217	Revenue Stamps	480,307	532,811	532,811	52,504	441,050
525		Other Tax Revenue					
		Agriculture Industry					
	5272	Auction Duty	167	4,137	4,137	3,970	0
541		Interest					
	5419	Other Loans and Advances	21,936	1,617	1,617	(20,319)	1,493
	5413	Loans to Public Corporations	0	0	0	0	20,000
545		Rents and Royalties					
	5463	Royalties	3,204,161	1,160,383	1,160,383	(2,043,778)	2,711,372
555		Dividends and Transfers					
	5561	Dividends from Non-Financial Institutions	2,000,000	0	0	(2,000,000)	5,000
	5564	Bank Of Guyana Profits	2,500,000	2,450,003	2,450,003	(49,997)	1,475,176
	5565	Special Transfers from Statutory and Non Statutory Bodies	3,400,000	1,000,000	1,000,000	(2,400,000)	700,000
560		Miscellaneous					
	5616	Sundries	2,271,443	3,904,948	3,904,948	1,633,505	4,868,271
	5617	Pensions Contributions of Seconded Officers	600	150	150	(450)	566
	5619	Pensions Contributors of Legislators	25,615	25,799	25,799	184	20,212
	5621	Lottery Receipts	400,000	600,000	600,000	200,000	400,000
	5622	Guyana R.E.D.D Investment Fund	8,085,000	405,720	405,720	(7,679,280)	0
	5624	Closure of Bank Accounts	0	23			0
			22,391,166	10,087,217	10,087,194	(12,303,972)	10,645,091

MR. S. PASHA
HEAD OF BUDGET AGENCY

GUYANA REVENUE AUTHORITY - CUSTOMS AND TRADE ADMINISTRATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
			\$'000	\$'000	\$'000	\$'000	\$'000
500		Customs and Trade Taxes					
	5011	Import Duties	21,239,907	23,737,107	23,737,107	2,497,200	18,623,769
	5021	Export Duties	28,903	29,301	29,301	398	27,478
	5031	Stamp Duties	41,346	48,469	48,469	7,123	38,692
		Consumption Taxes on Domestic Goods					
	5051	Alcoholic Beverages	0	0	0	0	0
		Consumption Taxes on Services					
	5063	Betting Shops	63,072	89,670	89,670	26,598	62,800
		Other Custom and Trade Taxes					
	5072	Environmental Levy	2,667,605	2,391,977	2,391,977	(275,628)	2,019,286
	5079	Miscellaneous and Other Taxes	282,599	350,585	350,585	67,986	278,605
		Customs Fees, Fines and Licenses					
	5081	Overtime Fees	201,884	294,449	294,449	92,565	199,373
	5082	Departmental Fines	78,126	81,064	81,064	2,938	64,192
	5083	Warehouse Rent and Charges	11,246	14,117	14,117	2,871	9,521
	5084	Liquor Licence	18,249	17,191	17,191	(1,058)	15,958
			24,632,937	27,053,930	27,053,930	2,420,993	21,339,674

MR. G. STATIA
HEAD OF BUDGET AGENCY

GUYANA REVENUE AUTHORITY - INTERNAL REVENUE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
			\$'000	\$'000	\$'000	\$'000	\$'000
510		Internal Revenue					
		Personal Income Tax					
	5111	Pay As you Earn	37,343,332	42,907,268	42,907,268	5,563,936	34,158,991
	5112	Income Tax on Self-Employed	5,634,709	4,054,236	4,054,236	(1,580,473)	5,023,594
	5113	Premium	337,287	677,385	677,385	340,098	320,657
	5115	Professional Fees	3,810	4,605	4,605	795	3,950
	5119	Other Personal Income Tax	548,497	0	0	(548,497)	528,827
		Companies Income Tax					
	5123	Corporation Tax on Public Sector Companies	1,675,550	777,021	777,021	(898,529)	1,575,679
	5124	Corporation Tax on Private Sector Companies	30,900,243	37,528,335	37,528,335	6,628,092	30,618,895
		Other Income Tax					
	5131	Withholding Tax	37,368,361	37,591,833	37,591,833	223,472	32,796,994
	5132	Capital Gains Tax	591,715	551,934	551,934	(39,781)	732,758
		Tax on Property					
	5141	Property Tax on Public Sector Companies	182,950	157,028	157,028	(25,922)	155,488
	5142	Property Tax on Private Sector Companies	3,579,165	3,720,077	3,720,077	140,912	2,800,157
	5143	Estate Duty	45,236	67,215	67,215	21,979	43,848
	5144	Property Tax Individuals	926,145	1,029,632	1,029,632	103,487	891,605
		Taxes on International Travel					
	5151	Travel Voucher Tax	1,272,344	1,140,949	1,140,949	(131,395)	600,019
	5152	Travel Tax	815,863	704,048	704,048	(111,815)	389,774
		Other Domestic Taxes					
	5165	Motor Veh. and Road Traffic Ordinance	914,640	1,043,419	1,043,419	128,779	912,193
		Licenses					
	5171	Licences- Motor Vehicles	1,147,112	1,112,288	1,112,288	(34,824)	1,134,234
	5172	Licences- Other Vehicles	337	195	195	(142)	319
	5173	Licences- Trading	22,956	19,687	19,687	(3,269)	20,180
	5174	Licences- Miscellaneous	27,582	33,546	33,546	5,964	23,413
		Miscellaneous Inland Revenue					
	5181	Penalties	373,217	75,953	75,953	(297,264)	386,061
	5182	Miscellaneous Fee	46,035	56,608	56,608	10,573	42,889
			123,757,086	133,253,262	133,253,262	9,496,176	113,160,525

MR. G. STATIA
HEAD OF BUDGET AGENCY

GUYANA REVENUE AUTHORITY - VALUE ADDED TAX
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved Estimates 2021	Amount Collected 2021	Amount Paid into Consolidated Fund 2021	(Under) Over Estimates 2021	Amount Paid into Consolidated Fund 2020
			\$'000	\$'000	\$'000	\$'000	\$'000
590	VAT						
	5911	Import Goods	25,870,598	20,937,167	20,937,167	(4,933,431)	22,636,923
	5912	Import Services	0	197,200	197,200	197,200	297,017
	5921	Domestic Supply	27,693,642	27,228,419	27,228,419	(465,223)	26,909,948
594	Excise Tax						
	5951	Imports - Motor Vehicle	8,527,470	14,917,303	14,917,303	6,389,833	8,187,792
	5952	Imports - Petroleum Products	24,831,523	24,018,910	24,018,910	(812,613)	19,290,358
	5953	Imports - Tobacco	1,319,189	1,179,378	1,179,378	(139,811)	1,256,498
	5954	Imports - Alcoholic Bev	694,781	1,010,398	1,010,398	315,617	588,753
	5961	Domestic Supp - Alcohol Beverage	4,699,569	5,274,846	5,274,846	575,277	4,598,618
597	Miscellaneous						
	5981	Interest - VAT	30,405	6,260	6,260	(24,145)	30,941
	5982	Penalties - VAT	33,633	8,439	8,439	(25,194)	33,049
			93,700,810	94,778,320	94,778,320	1,077,510	83,829,897

MR. G. STATIA
HEAD OF BUDGET AGENCY

MINISTRY OF FINANCE
STATEMENT OF RECEIPTS AND DISBURSEMENTS - CAPITAL
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2021

Reporting Object Group	Line Item	Description	Approved	Amount	Amount Paid	(Under) Over	Amount Paid
			Estimates	Collected	Consolidated	Estimates	into
			2021	2021	Fund	2021	into
			\$'000	\$'000	2021	\$'000	Consolidated
							Fund
							2020
							\$'000
570		Micellaneous Capital Revenue					
	5711	HPIC Relief	0	0	0	0	0
	5715	Sales of Asset	2,030	7,735	7,735	5,705	2,015
575		External Grants					
	5750	Germany- Guyana Protected Areas System	250,000	87,869	87,869	(162,131)	1,208
	5751	United Nations-Support to sustainable Development	0	0	0	0	0
	5760	CDF	100,000	60,135	60,135	(39,865)	0
	5761	Norway(R.E.D.D Inve Fund)	0	0	0	0	919,479
	5762	J.E.S Canada	0	0	0	0	0
	5763	CDB	4,320,216	670,147	670,147	(3,650,069)	515,048
	5764	EU	154,548	154,548	154,548	0	336,844
	5765	Global Fund	270,000	380,271	380,271	110,271	145,870
	5766	IDB	485,694	306,406	306,406	(179,288)	437,799
	5768	Japan	628,800	161,780	161,780	(467,020)	2,078,054
	5770	Mexico	0	0	0	0	0
	5772	IDA/World Bank	50,000	0	0	(50,000)	0
	5773	India	1,200,000	1,180,563	1,180,563	(19,437)	0
	5775	China	200,000	0	0	(200,000)	0
	5777	IFAD	31,190	29,190	29,190	(2,000)	500
	5778	Islamic Development Bank	10,000	0	0	(10,000)	0
	5789	UNDP Project Grant	550,000	353,854	353,854	(196,146)	175,272
578	5782	EU	2,153,920	1,775,834	1,775,834	(378,086)	2,016,728
	5788	Other Assistance Grants	0	41,596	41,596	41,596	0
580		External Loans					
	5811	CDB	1,714,225	1,005,628	1,005,628	(708,597)	1,265,764
	5812	China	781,970	779,682	779,682	(2,288)	5,962,023
	5813	IDA	2,910,000	1,376,782	1,376,782	(1,533,218)	1,338,061
	5814	IDB	10,525,452	9,678,419	9,678,419	(847,033)	4,938,566
	5815	IFAD	268,810	162,617	162,617	(106,193)	31,500
	5818	India	2,107,480	426,453	426,453	(1,681,027)	420,095
	5821	CDF Project loan	300,000	201,027	201,027	(98,973)	20,455
	5822	Islamic Development Bank	125,000	5,000	5,000	(120,000)	0
	5823	OFID Project Loan	0	0	0	0	0
	5851	IDB	11,872,000	9,882,452	9,882,452	(1,989,548)	0
	5852	IDA	0	0	0	0	0
			41,011,335	28,727,988	28,727,988	(12,283,347)	20,605,281

MR. S. PASHA
HEAD OF BUDGET AGENCY