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**REPORT OF THE AUDITOR GENERAL  
ON THE PUBLIC ACCOUNTS OF GUYANA  
AND ON THE ACCOUNTS OF  
MINISTRIES/DEPARTMENT/REGIONS  
FOR THE FISCAL YEAR ENDED  
31 DECEMBER 2023**



**PROMOTING GOOD GOVERNANCE,  
TRANSPARENCY AND IMPROVED  
PUBLIC ACCOUNTABILITY**

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## *Audit Office of Guyana*

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85/AG:10/2024/10

23 September 2024

Hon. Manzoor Nadir, M.P.,  
Speaker of the National Assembly  
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 2023

In accordance with Article 223(3) of the Constitution of the Cooperative 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 2023.

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,



## **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.

## **Auditor's General Remark**

It gives me great pleasure to present my 20<sup>th</sup> Report as Auditor General. The presentation of this Report marks the 13<sup>th</sup> consecutive occasion, that the Audit Office has been submitting its reports by the statutory deadline of 30<sup>th</sup> September, following the close of the fiscal year. In addition, I would have issued so far 17 Performance Audit Reports.

### **SAI PERFORMANCE MEASUREMENT FRAMEWORK**

In March, the Audit Office of Guyana completed its second Supreme Audit Institution Performance Measurement Framework (SAI PMF) evaluation, with the first having been conducted in 2019. SAI PMF is an INTOSAI framework designed for a comprehensive and evidence-based assessment of SAI's performance. Two AOG staff members were trained to carry out this evaluation and served as the internal evaluators for the team. The external evaluators consisted of one representative from British Columbia, two representatives from the Canadian Audit and Accountability Foundation (CAAF), and one representative from INTOSAI. This repeat assessment provides the AOG with insights into how performance of the SAI has evolved over time and identifies areas that need further improvement.

### **WORKS AND STRUCTURE DEPARTMENT**

For the year 2023, the Audit Office has employed three additional Engineers to the Works and Structures Department, increasing the total complement of Engineers to five. As a result, the division was able to increase the total number of projects inspected for the year under review from 466 for the year 2022 to 741 for the year 2023.

### **STRENGTHENING PERFORMANCE AUDIT**

The Audit Office of Guyana has been diligently working to ensure that entities and their relevant personnel grasp the significance of performance audits. This commitment was evident when 142 Officers from the public sector participated in two one-day workshops held in March, facilitated by the Canadian Audit and Accountability Foundation (CAAF), which continues to support the Office in this domain. Also, the Public Accounts Committee participated in a training session on "Asking Effective Questions for Performance Audits." This training was successfully conducted and well received. Following this, a second training session titled "Mastering Effective Questioning Techniques for Performance Audit Hearings," which took place in March 2024.

### **ORGANISATIONAL STRENGTHENING**

Dedicated to the on-going improvement and development of the Office, the Quality Assurance Unit (QA) engaged in the System of Audit Quality Management (SoAQM), an INTOSAI initiative coordinated by CAROSAI. The SoAQM program focuses on enhancing the Unit's capabilities, thereby increasing efficiency in performing both hot and cold audit reviews. Additionally, the Unit completed a file inspection workshop focused on performance audits.



## TRAINING AND DEVELOPMENT

The Office acknowledges that on-going learning and development are essential for fulfilling its mandate effectively. It is important to highlight that the Canadian Audit and Accountability Foundation (CAAF) has remained a consistent partner in this growth, significantly enhancing the Office's ability to conduct and assess Performance Audits and their reports. To this end, twenty-eight Officers completed a training on Interviewing Skills, nineteen Officers completed a Leadership Training aimed at developing leaders, while two Officers will be attending the training Emerging Leaders in Ottawa, Canada later in October. Additionally, CAAF held a workshop on Auditing the Implementation of Sustainable Development Goals (SDGs), which saw participation from twenty-seven Officers from the Ministry of Finance. This will help in better monitoring the achievement of the 2030 SDGs.

Ten staff members have completed the fellowship program through CAAF and two additional staff are currently in Manitoba, Canada, finishing the final fellowship program. This effort is part of the seven-year agreement between Global Affairs Canada and the Audit Office, which is set to conclude in March 2025.

CAAF is sponsoring two Officers to attend the "Introduction to Environmental Auditing" on-site training scheduled for November in Jaipur, India. This training, organized by the International Center for Environment Auditing and Sustainable Development (iCED), is a global facility of the INTOSAI Working Group on Environmental Auditing (WGEA) and the Working Group on Audit of Extractive Industries (WGEI).

As part of continuous organisational development and learning sixty Officers participated in an in-house training using IDEA – Data Analysis Software to ensure sampling is done more effectively for a wider audit coverage. Also, forty-eight Officers were trained in QuickBooks. This training equipped the staff with the skills to conduct and retrieve information required for completing audits from entities that store their data electronically.

### ITEC

An engineer participated in the 155th International Training Programme (ITP) on e-Governance Auditing, held in India from October 9 to November 3, 2023. This enhanced the Office's ability to conduct IT audits.

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 2023

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## *Audit Office of Guyana*

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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 2023

I have audited the Public Accounts of Guyana, which comprise the Consolidated Financial Statements, the Accounts of all Budget Agencies, the Appropriation Accounts and the Statements of Receipts and Disbursements of Ministries, Departments and Regions for the fiscal year ended 31 December 2023, as set out on pages 245 to 638.

#### *Opinion*

In my opinion, the End of Year Budget Outcome and Reconciliation Report of the Consolidated Fund, the Receipts and Payments 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 are 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 expenditures, the expenditure which by Law are 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 2023.

#### *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 Liabilities of the Government and the Financial Report of the Deposit Fund as at 31 December 2023.



### *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 Accounts of all Budget Agencies, the Appropriation Accounts and the Statements of Receipts 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.

A circular stamp in green ink with the words "AUDIT OFFICE" around the top edge. A signature in black ink is written across the center of the stamp.  
DEODAT SHARMA  
AUDITOR GENERAL  
23 SEPTEMBER 2024

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 2023

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 2023. 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.

2. 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 2023, and on the status of my prior year recommendations.

Contracts

Overpayments on Contracts

3. A total of 752 contracts totalling \$47.400 billion were examined in respect of the Ministries and Regions for the year under review. Overpayments amounting to \$299.100M were made on measured works on seventy-four Contracts administered by Ministries and Regions in 2023. Sums totalling \$212.800M were in relation to forty-one Contracts under the Ministries, while \$86.300M, under thirty-three Contracts, were recorded under the Regional Democratic Councils. At the time of reporting in September 2024, all overpayments were recovered by repayment of sums overpaid, and by Contractors completing unfinished or outstanding works for which payments had already been received.

Terminated Contracts

4. At the time of reporting, five contracts totalling \$1.857 billion were terminated under the following Ministries:
- i. Ministry of Foreign Affairs – Construction of New Guyana Embassy in Brazil.
  - ii. Ministry of Public Works – Lot 8 Widening of corridor at Conversation Tree to Dennis Street – Exit to Sheriff Street – New Connector.
  - iii. Ministry of Labor - Construction of Office and Training Centre at Corriverton.
  - iv. Ministry of Human Services and Social Security – (1) Construction of Child care Centre at Mahaica and (2) Repairs to TIP Building in Region 2.

5. As a result of termination, the anticipated benefits of the respective infrastructure projects have been delayed. In addition, sub-standard works were observed under the terminated contracts of the Ministry of Labour and Ministry of Human Services and Social Security.

*Breaches of the Procurement Act and Delayed completion of works*

6. Breaches of the Procurement Act were noted for Contracts undertaken by the Guyana Defence Force and the National Drainage and Irrigation Authority, while a Contract under the Ministry of Public Works suffered significant delayed in its completion, despite several notices of poor performance being issued to the Contractor.

*Cheques on Hand*

7. At the time of reporting in September 2024, there were 3,134 cheques totalling \$2.463 billion still on hand which should have been refunded to the Consolidated Fund in accordance with Section 43 of the Financial Management and Accountability (FMA) Act 2003, and the necessary adjustments made to the Appropriation Accounts. Of the total cheques on hand 3,007 cheques totalling \$2.215 billion were in relation to five Ministries/Department, while the remaining 127 cheques totalling \$247.928M were in relation to Regions №. 1, 3, 4, 6 and 7. In addition, there are eighty-one cheques totalling \$77.778M, which relates to the years 2021 and 2022 still on hand at the Ministry of Health and the Guyana Defence Force.

*Unpresented Vouchers*

8. One hundred and forty-nine Payment Vouchers totalling \$321.252M were not presented for audit, resulting in the limitation of scope. Forty-six totalling \$105.997 for Region №. 10, forty-three totalling \$57.625M were in respect of Region №. 1, nineteen totalling \$65.105M for Guyana Defence Force, nineteen totalling \$22.847M for Ministry of Human Services and Social Security, sixteen totalling \$36.612M for Region №. 3, while six valued \$33.066M was in respect of the Region №. 4. 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. Similar observation was made in prior years whereby the Guyana Defence Force have 235 Payment Vouchers valued at \$2.066 billion which remains unpresented.

*Cheque Order Vouchers*

9. 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 2024, 1,153 Cheque Orders totalling \$3.237 billion remained outstanding. Of the sum currently outstanding, 530 Cheque Orders totalling \$1.627 billion were in relation to 2023, while the remaining 623 totalling \$1.610 billion were in relation to prior periods. As a result, we could not determine whether value was received for all sums expended.



## Ministry of Health

### Non-delivery of Drugs and Medical Supplies

10. Outstanding deliveries amounted to \$5.466 billion as at December 2023. As at August 2024, deliveries totalling \$2.106 billion were delivered leaving a balance of \$870.955M of Drugs and Medical Supplies paid for and yet to be delivered. Similarly, as it relates to 2022, \$147.605M is yet to be delivered.

### Expired Drugs

11. During the period January 2023 to June 2024, a quantity totalling \$3.228 billion were expired and disposed of by the Ministry of Health. In addition, a quantity totalling \$2.332 billion were still on hand to be disposed.

## Guyana Revenue Authority

### Petroleum Revenue Department

12. Out of the approved staff complement of sixty-seven, the Petroleum Revenue Department had a staff complement of thirty-nine officers as at September 2024.

### Customs Petroleum Unit

13. Out of the approved staff complement of thirty-two, the Petroleum Revenue Department had a staff complement of twenty-one officers as at September 2024.

### Self Employed

14. The Authority continued to experience difficulties in having delinquent self-employed persons comply with the requirements of the Income Tax Act.

## Ministry of Agriculture

### Drainage and Irrigation – Purchase of Pumps

15. 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 and the Government requested that the contractor replaced the ten engines. However, at the time of reporting in September 2024 none of the ten engines were replaced as requested.

## Ministry of Amerindian Affairs

### Amerindian Purpose Fund

16. Despite several request, the Ministry did not present Financial Statements for the year 2023 for amounts received totalling \$240M. Similar observation was made in 2022, when the sum of \$302.454M was transferred to the Fund.

### Follow-up on the Implementation of Prior Year Audit Recommendations

17. 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. 218 recommendations were made in my 2022 Audit Report. We reviewed each recommendation to determine what action, if any, was taken by the respective Accounting Officers. At the time of reporting, 90 or 41% were fully implemented, 102 or 47% were partially implemented, while 26 or 12% 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 2023

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 26 April 2024. The signed Consolidated Financial Statements were received on 17 September 2024.



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. 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, constitutional agencies, trade unions, municipalities, local authorities, foreign-funded projects, performance audits, and special investigations.

9. 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)  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023

10. The End of Year Budget Outcome and Reconciliation Report (Current and Capital Revenue) is shown on pages 245 to 247. This Report reflected a positive \$19.884 billion and negative variance of \$47.287 billion between the estimates of revenue and the actual Government receipts for Current and Capital Revenue respectively, as shown below:

Description	2023 \$'000	2022 \$'000	2021 \$'000
<u>Current Revenue</u>			
Approved Estimated Revenue	578,529,005	432,013,560	266,022,918
Actual Receipts paid into the Consolidated Fund	598,412,709	429,875,281	267,032,602
Over/(Under) the Approved Estimates	19,883,704	(2,138,279)	1,009,684
<u>Capital Revenue</u>			
Approved Estimated Revenue	111,303,313	56,031,522	41,011,335
Actual Receipts paid into the Consolidated Fund	64,016,639	53,892,469	28,727,987
Over/(Under) the Approved Estimates	(47,286,674)	(2,139,053)	(12,283,348)
Total Approved Estimated Revenue	689,832,318	488,045,082	307,034,253
Total Actual Receipts paid into the Consolidated Fund	662,429,348	483,767,750	295,760,589
Net Over/(Under) the Approved Estimates	(27,402,970)	(4,277,332)	(11,273,664)

Current Revenue

11. As at 31 December 2023, Current Revenue collections for the year was above the approved estimates by a net amount of \$19.884 billion. The categories with higher collections of \$49.695 billion cushioned the categories with the shortfalls of \$29.811 billion as shown in the table below:

Description	Approved Estimates \$'000	Amount Paid into Consolidated Fund \$'000	Over/(Under) Estimates \$'000
<i>Shortfall</i>			
Carbon Credit	31,275,000	5,785,500	(25,489,500)
Dividends and Transfers	7,775,000	4,338,065	(3,436,935)
Natural Resource Fund	208,944,157	208,421,797	(522,360)
Fees and Fines	2,477,337	2,116,666	(360,671)
Other Tax Revenues	981	0	(981)
Interest	1,414	1,041	(373)
Sub-total	250,473,889	220,663,069	(29,810,820)
<i>Surplus</i>			
Internal Revenue	197,890,571	227,860,322	29,969,751
Excise Taxes	23,382,221	31,744,473	8,362,252
Value Added Taxes	65,254,368	72,042,518	6,788,150
Rents and Royalties	770,877	3,731,655	2,960,778
Customs and Trade Taxes	33,582,660	34,967,699	1,385,039
Miscellaneous Receipts	6,799,948	6,984,282	184,334
Stamp Duties	374,471	418,691	44,220
Sub-total	328,055,116	377,749,640	49,694,524
Net Effect	578,529,005	598,412,709	19,883,704

**Ministry's Response:** The Ministry indicated that the main reasons that contributed to the over and under the estimated amount are as below:

- a) The main category which contributed to the increase was internal revenue, by \$29.970 billion. Similarly, Value Added Taxes, Excise Taxes, Rent and Royalties and Customs and Trade Taxes exceeded the budgetary allocations by \$6.788 billion, \$8.362 billion, \$2.961 billion, and \$1.385 billion respectively. In contrast, carbon credit inflows, dividends and transfers, and inflows from the Natural Resource Fund were \$25.490 billion, \$3.437 billion, \$522.360 million below the budgeted amounts respectively.

- b) Internal Revenue exceeded the budgeted amount of \$197.891 billion by \$29.970 billion. The main sub-categories accounting for the higher collections were Private Corporation Tax of \$5.744 billion, Personal Income Tax of \$7.036 billion, Withholding Tax of \$14.201 billion, on account of higher collections predominantly from companies within the Oil and Gas Sector.
- c) Excise Taxes exceeded the budgeted amount of \$23.382 billion by \$8.362 billion, mainly on account of higher collections of \$5.312 billion from Motor Vehicles, and \$3.542 billion from petroleum products. The increased collections from Motor Vehicles resulted from an increase in vehicles imported from 11,938 in 2022 to 21,664 in 2023, of which 6,961 vehicles benefitted from the Excise Tax measure implemented in 2023. In contrast, lower collections were realised from alcoholic beverages of \$301.673 million and tobacco of \$190.068 million.
- d) The surplus of \$6.788 billion for Value Added Tax (VAT) was largely on account of collections from the Private Sector, including oil and gas companies. Collections from imports of goods were recorded at \$114.769 million above the budget level of \$28.272 billion. On the other hand, collections from the import of services were \$29.817 million less-than-budget of \$313.745 million.
- e) Property Tax on Private Sector companies exceeded the budgeted amount by \$392.073 million resulting from significant arrears of \$256.4 million paid by several commercial banks for 2017 to 2022, as well as an increase in payment resulting from an increased number of companies, from 512 in 2022 to 620 entities in 2023. Capital Gains Tax, Income Tax on self-employed, Premium Tax, Travel Voucher Tax and Travel Tax also recorded higher collections of \$506.166 million, \$305.884 million, \$205.991 million, \$133.746 million and \$98.045 million respectively. Of note, the sub-categories for which collections were lower-than-budgeted were other Personal Income Tax of \$386.400 million and Property Tax on individuals of \$22.544 million.
- f) Custom and Trade Taxes categories reported higher-than-budgeted amounts of \$1.385 billion, reflecting higher collections from import duties of \$965.154 million on account of an increase in the level of commodities imported by several major importers. In addition, Consumption Tax collections on betting shops increased by \$300.764 million over the budgeted amount on account of increased gambling and betting activities. Similarly, environmental levy reported collections of \$2.941 billion compared to the original budget of \$2.886 billion. The surplus in collections resulted from the higher values of commodities being imported including juices, fermented beverages, and assorted/aerated beverages.
- g) Collections from Miscellaneous Receipts, within the non-tax revenue category, were \$6.984 billion compared to budgeted amount of \$6.800 billion. Higher receipts were recorded from lottery receipts by \$77.500 million. However, the receipts from Guyana R.E.D.D. Investment Fund were lower by \$1.410 billion than the budgeted amount of \$3.000 billion.

- h) In addition, receipts from dividends and special transfers were lower by \$3.437 billion, resulting from less collections from Statutory Bodies and Public Enterprises. On the other hand, royalty collections were higher by \$2.979 billion on account of higher gold declarations by Foreign Companies.

Dividends and Transfers

12. In relation to Dividends and Transfers, the approved estimated revenue totalled \$7.775 billion while the amount collected totalled \$4.338 billion, resulting in a net shortfall of \$3.437 billion as shown in the table below.

Line Item	Description	Approved Estimates \$'000	Amount Paid into Consolidated Fund \$'000	(Under)/Over Estimates \$'000
5561	Dividend from Non-Financial Public Enterprises	575,000	0	(575,000)
5564	Bank of Guyana Profits	4,000,000	4,338,065	338,065
5565	Special Transfers from Statutory & Non-Statutory Bodies	3,200,000	0	(3,200,000)
Total		7,775,000	4,338,065	(3,436,935)

13. It should be noted that the Non-Financial Public Enterprises and Special Transfers from Statutory and Non-Statutory Bodies approved revenue totalled \$3.775 billion however no monies were collected, resulting in a total shortfall of \$3.775 billion. Further, it could not be determined who are the Statutory and Non-Statutory entities.

**Ministry's Response:** The non-receipt of revenue from GUYOIL (5561 – Dividends from Non-Financial Public Enterprises) and GGMC (5565 – Special Transfers from Statutory & Non-Statutory Bodies) contributed to the shortfall of revenue deposited into the Consolidated Fund.

Capital Revenue

14. As at 31 December 2023, Capital Revenue collections for the year was below the approved estimates by a net amount of \$47.287 billion. The categories with higher collections of \$15.289 billion cushioned the categories with the shortfalls of \$62.576 billion.

Line Item	Description	Approved Estimates \$'000	Amount Paid into Consolidated Fund \$'000	(Under) Over Estimates \$'000
<i>Miscellaneous Capital Revenue</i>				
5715	Sales of Asset	25,000	26,615	1,615
<i>External Grants</i>				
5750	Germany- Guyana Protected Area	350,000	247,735	(102,265)
5760	CDF	5,000	0	(5,000)
5763	CDB	7,753,000	1,520,838	(6,232,162)
5765	Global Fund	280,000	280,000	0
5766	IDB	284,900	187,834	(97,066)
5768	Japan	0	435,604	435,604
5772	IDA/World Bank	500,000	500,000	0
5775	China	50,000	0	(50,000)
5777	IFAD	3,000	0	(3,000)
5779	Kuwait	200,000	0	(200,000)
<b>Total External Grants</b>		<b>9,425,900</b>	<b>3,172,011</b>	<b>(6,253,889)</b>
<i>Cash &amp; Commodity Assistance Grant</i>				
5783	Japan	390,000	0	(390,000)
<i>External Loans</i>				
5811	CDB	4,597,000	2,946,032	(1,650,968)
5812	China	20,500,000	11,440,301	(9,059,699)
5813	IDA	7,150,000	7,092,026	(57,974)
5814	IDB	10,481,000	6,121,322	(4,359,678)
5815	IFAD	397,000	589,000	192,000
5818	India	7,335,000	4,243,471	(3,091,529)
5821	CDF Project loan	20,000	0	(20,000)
5822	Islamic Development Bank	6,500,000	847,099	(5,652,901)
5824	United Kingdom Project Loan	5,000,000	4,868,846	(131,154)
5825	USA Project Loan	30,000,000	0	(30,000,000)
5826	Saudi Arabia Project Loan	2,100,000	0	(2,100,000)
<b>Total External Loans</b>		<b>94,080,000</b>	<b>38,148,097</b>	<b>(55,931,903)</b>
<i>BOP Support Loans-Cash</i>				
5851	IDB	7,382,413	6,255,000	(1,127,413)
5852	IDA	0	7,453,367	7,453,367
5854	Canada	0	16	16
<i>Other</i>				
5861	Other	0	8,961,535	8,961,535
<b>Total</b>		<b>111,303,313</b>	<b>64,016,641</b>	<b>(47,286,672)</b>

15. 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 fiscal year ended 31 December 2023.



**END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT**  
**(EXPENDITURE)**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

16. The End of Year Budget Outcome and Reconciliation Report (Expenditure) is shown on pages 248 to 260. This Report shows a total expenditure of \$828.640 billion, this represents a \$46.759 billion over the Approved Allotment of \$781.881 billion, as shown below:

Description	2023 \$'000	2022 \$'000	2021 \$'000
<u>Current Expenditure</u>			
Approved Allotment	394,081,151	335,095,333	279,833,534
Actual Expenditure	406,820,879	357,116,242	300,466,103
Over/(Under) the Approved Allotment	12,739,728	22,020,909	20,632,569
<u>Capital Expenditure</u>			
Approved Allotment	387,799,812	217,838,387	103,247,822
Actual Expenditure	421,819,376	258,086,793	104,386,181
Over/(Under) the Approved Allotment	34,019,564	40,248,406	1,138,359
Total Approved Allotment	781,880,963	552,933,720	383,081,356
Total Actual Expenditure	828,640,255	615,203,035	404,852,284
Net Over/(Under) the Approved Allotment	46,759,292	62,269,315	21,770,928

Current Expenditure

17. The Current Expenditure for the year under review totalled \$406.821 billion, this represents \$12.740 billion over the approved allotment of \$394.081 billion. The approved allotment for Current Expenditure increased by \$58.986 billion when compared to approved allotment of Current Expenditure for the fiscal year ended 2022.

**Ministry's Response:** The Ministry indicated that the increase in expenditure is mainly due to:

- a) Non-interest spending exceeded the budgeted amount of \$354.166 billion by \$15.824 billion to reach \$369.990 billion.
- b) In the employment cost category, \$104.938 billion was spent. There remained a \$779.978 million unspent balance, of which \$774.771 million accounted for wages and salaries and \$5.207 million for benefits and allowances. This was on account of resignations and retirement across the Central Government.

- c) Other Goods and Services spending totalled \$112.795 billion, \$9.119 billion more than the budgeted sum of \$103.676 billion. This was driven by an approved Supplementary Allotment of \$10.058 billion for purchase of Fuel and Lubricants (\$856.420 million) Materials and Supplies (\$1.102 billion), Maintenance of Buildings and Infrastructure (\$1.297 billion), and Other Goods and Services purchased (\$5.861 billion of which Security Services-\$2.294 billion, Dietary-\$1.704 billion and Other operating expenses-\$1.792 billion) and due to an expanded work programme in several Budget Agencies including the Guyana Defence Force, Ministry of Home Affairs, Ministry of Public Works, Ministry of Education, Ministry of Health and the ten Regions.
- d) Transfer payments expenditure was \$152.257 billion, which was \$7.486 billion more than the budgeted amount of \$144.771 billion. This was attributed to additional expenditure from approved Supplementary Allotments totalling \$12.288 billion to facilitate Operational Expenses for the National and Drainage Irrigation Authority (\$6.507 billion), Guyana Sugar Corporation (\$2.644 billion), National Data Management Authority (\$648.319 million); National Agricultural Research Institute (\$437.750M, Ministry of Foreign Affairs (\$382.418 million), Transport and Harbours Department (\$309.590 million), Mahaica Mahaicony Abary Agricultural Development Authority (\$53.000 million), Guyana Marketing Corporation (25.434 million). In addition, Supplementary Allotments were given to the electricity companies in Linden (\$663.000 million) and Lethem (\$264.741 million).

### Capital Expenditure

18. The Capital Expenditure for the year under review totalled \$421.819 billion, this represents a \$34.020 billion over the approved allotment of \$387.800 billion. The approved allotment for Capital Expenditure increased by \$169.961 billion when compared to approved allotment of Capital Expenditure for the fiscal year ended 2022.

**Ministry's Response:** The Ministry indicated that the Capital Expenditure was projected at \$387.800 billion but recorded an outturn of \$421.819 or \$108.8% of the approved budget.

The locally financed public investment programme continues to show strong performance when compared to the portfolio of projects and programmes supported by our multilateral and bilateral development partners. The outturn of the locally financed portfolio was aided by an expansion in the work programme via additional resources sought and approved in key areas including security, energy, and upgrading of health and educational facilities, drainage and irrigation infrastructure and community roads and bridges. Consequently, the local PSIP recorded an implementation rate of \$131% of the \$283.904 billion allocated.

Regarding the foreign portfolio of projects and programmes, the outturn was affected by the delays in implementation in approval of projects financing and in fulfilling precedent conditions to disbursement. These contributed to an implementation rate of 48.1% of the \$103.896 billion allocated.

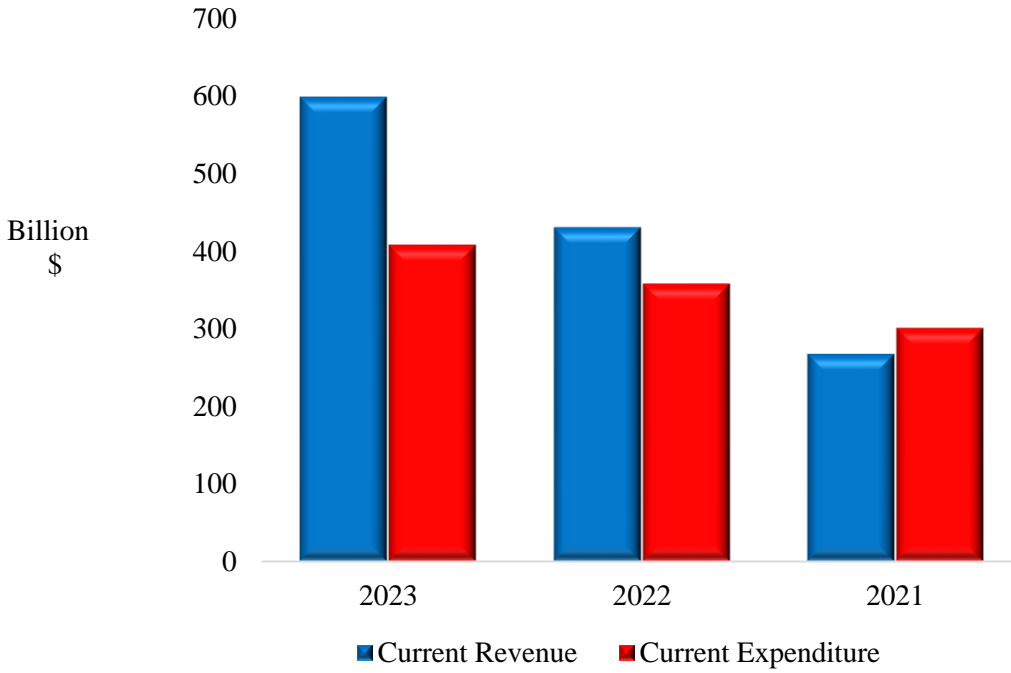
The main reasons for the shortfalls in the donor financed PSIP are captured below:

Line Item	Agency	Projects	Approved	Actual	Variance	Reasons	
			G\$ '000				
5812	CHINA	31 - MoPW	Highway Improvement - ECD	16,000.000	11,440.301	(4,559.699)	Permanent works did not commence as planned.
			New Demerara River Crossing	4,500.000	-	(4,500.000)	Delay in approval of financing.
5814	IDB	47 - MoH	Health Sector Improvement Programme	1,500.000	17.800	(1,482.200)	Lengthy concept design phase.
5822	IsDB	31 - MoPW	Linden - Soesdyke Highway	5,000.000	55.913	(4,944.088)	Delay in procurement of contractor.
5825	USA	02 - OPM	Gas to Power Project	30,000.000	-	(30,000.000)	Delay in approval of financing.
5826	SfD	45 - MoHW	Housing Development Programme	2,100.000	-	(2,100.000)	Financing approved; delays in hiring design review consultants.
5763	CDB	31 - MoPW	Linden-Mabura Road & Kurupukari Bridge	10,000.000	3,254.487	(6,745.513)	Delays due to slow implementation.

**Recommendation:** *The Audit Office recommends that the Ministry of Finance should monitor the execution of its Programme more closely, with a view of achieving its goals. (2023/01)*

19. 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 fiscal year ended 31 December 2023.

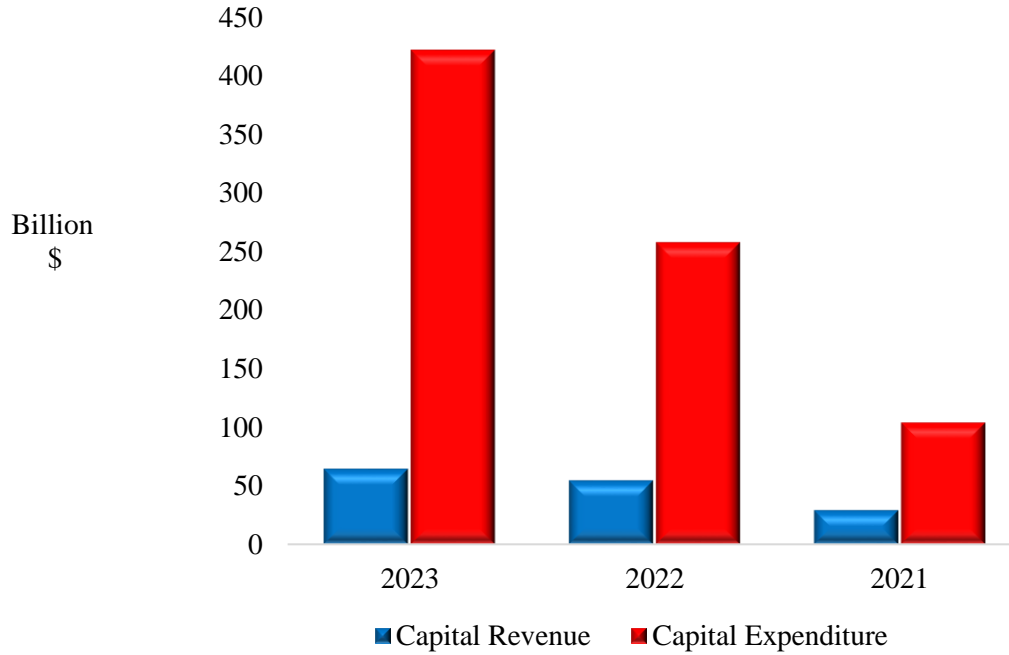
Comparison between Total Current Revenue  
and Total Current Expenditure for the years  
2021 - 2023



Description	2023 \$'000	2022 \$'000	2021 \$'000
Current Revenue	598,412,709	429,875,281	267,032,602
Current Expenditure	406,820,879	357,116,242	300,466,103
(Deficit)/Surplus	191,591,830	72,759,039	(33,433,501)

**Figure 1**

Comparison between Total Capital Revenue  
and Total Capital Expenditure for the years  
2021 - 2023



Description	2023 \$'000	2022 \$'000	2021 \$'000
Capital Revenue	64,016,639	53,892,469	28,727,987
Capital Expenditure	421,819,376	258,086,793	104,386,181
Deficit	(357,802,737)	(204,194,324)	(75,658,194)

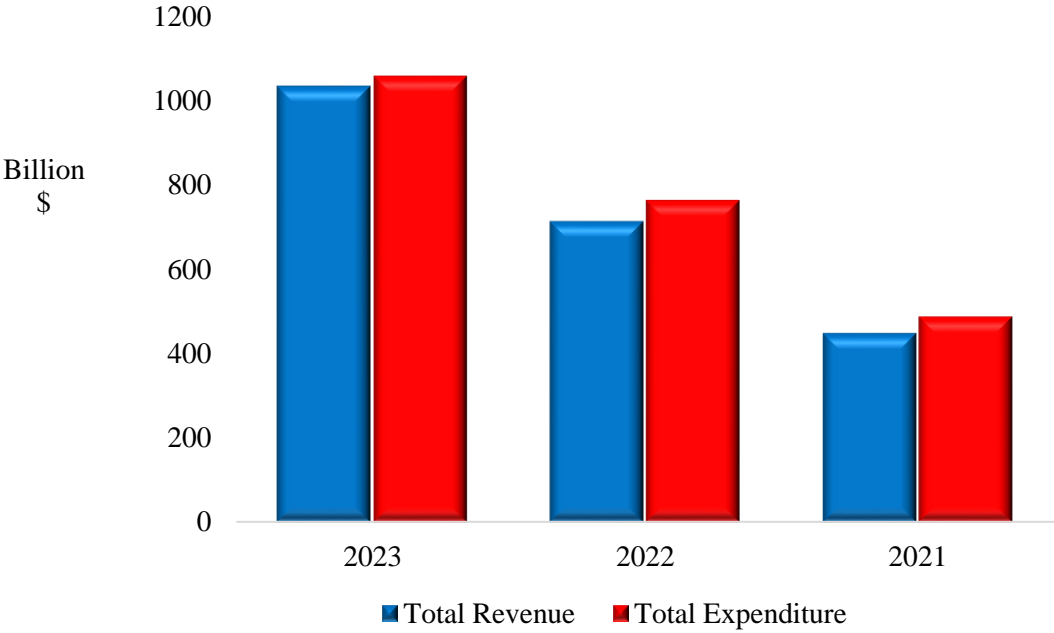
**Figure 2**

**FINANCIAL INFORMATION**  
**RECEIPTS AND PAYMENTS OF THE CONSOLIDATED FUND**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

20. The Receipts and Payments of the Consolidated Fund is shown on pages 261 to 270. This Report reflects a net deficit of \$20.158 billion for the year ended 31 December 2023. The overall net surplus comprised of a current revenue surplus of \$337.644 billion and a capital revenue deficit of \$357.803 billion. See summary in table below:

<b>Current Revenue</b>		2023 \$'000	2022 \$'000	2021 \$'000
500	Customs and Trade Taxes	34,967,699	31,068,968	27,053,930
510	Internal Revenue	227,860,322	176,045,474	133,253,259
520	Stamp Duties	418,691	525,686	558,094
525	Other Tax Revenues	0	1,070	4,137
530	Fees and Fines	2,116,666	1,816,489	1,534,567
541	Interest	1,041	1,395	1,617
545	Rents and Royalties	3,731,655	685,923	1,196,016
555	Dividends and Transfers	4,338,065	3,597,442	3,450,003
558	Natural Resource Fund	208,421,797	126,481,824	0
559	Carbon Credit	5,785,500	0	0
560	Miscellaneous Receipts	6,984,282	4,428,669	5,202,659
590	Value Added Taxes	72,042,518	56,829,869	48,362,785
594	Excise Tax	31,744,473	28,392,472	46,400,836
597	Miscellaneous	0	0	14,699
	Sub Total	598,412,709	429,875,281	267,032,602
	Treasury Bills Issued	375,926,510	229,873,995	153,369,953
<b>Total Current Revenue</b>		<b>974,339,219</b>	<b>659,749,276</b>	<b>420,402,555</b>
<b>Current Expenditure</b>				
	Current Budgetary Expenditure	352,573,131	310,761,152	268,884,365
	Current Statutory Expenditure	54,247,748	46,355,090	31,581,738
	Treasury Bills Redeemed	229,873,995	148,394,753	83,524,468
<b>Total Current Expenditure</b>		<b>636,694,874</b>	<b>505,510,995</b>	<b>383,990,571</b>
<b>Current Surplus/Deficit</b>		<b>337,644,345</b>	<b>154,238,281</b>	<b>36,411,984</b>
<b>Capital Revenue</b>				
570	Miscellaneous Capital Revenue	26,615	19,424	7,735
575	External Grants	3,172,011	8,095,002	3,426,359
578	Cash & Commodity Assistance Grants	0	0	1,775,834
580	External Loans	38,148,096	16,964,980	23,518,059
585	BOP Support Loans-Cash	13,708,382	28,813,063	0
586	Other	8,961,535	0	0
<b>Total Capital Revenue</b>		<b>64,016,639</b>	<b>53,892,469</b>	<b>28,727,987</b>
<b>Total Capital Expenditure</b>		<b>421,819,376</b>	<b>258,086,793</b>	<b>104,386,181</b>
<b>Capital Surplus/Deficit</b>		<b>(357,802,737)</b>	<b>(204,194,324)</b>	<b>(75,658,194)</b>
	Total Revenue (Current and Capital)	1,038,355,858	713,641,745	449,130,542
	Total Expenditure (Current and Capital)	1,058,514,250	763,597,788	488,376,752
<b>TOTAL SURPLUS/DEFICIT</b>		<b>(20,158,392)</b>	<b>(49,956,043)</b>	<b>(39,246,210)</b>

Comparison between  
Total Revenue and Total Expenditure  
for the years  
2021 - 2023



Description	2023 \$'000	2022 \$'000	2021 \$'000
Total Revenue	1,038,355,858	713,641,745	449,130,542
Total Expenditure	1,058,514,250	763,597,788	488,376,752
Deficit	(20,158,392)	(49,956,043)	(39,246,210)

**Figure 3**



21. In January 2004, a new Consolidated Fund №. 01610000407 was established in accordance with Section 51 of the FMA Act 2003. This bank account was reconciled monthly for the year ended 31 December 2023. The account reflected a surplus of \$30.187 billion as at 31 December 2023.

Government's Active and Inactive Bank Accounts

22. As at 31 December 2023 there were twenty-four inactive Government Bank Accounts with closing balances of \$271.842M, of which seven accounts had zero balances.

23. Of the twenty-four inactive accounts with a closing balance of \$271.842M, the Revolving Housing Fund had a closing balance of \$200M as at 31 December 2023, which represented 73% of the total inactive Government Bank Accounts balances.

24. The net accumulated balance of the fifty-eight accounts and other operational accounts (excluding the balances on the Bank Accounts of Special Projects) was \$95.951 billion as at 31 December 2023. This is the best available estimated financial position of the Government as at 31 December 2023. It should be noted that there was an increase of \$20.328 billion in the estimated cash position of Guyana at the end of 2023 when compared to the positive balance of \$75.622 billion as at 31 December 2022.

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

Account №.	Description	Amount	Amount	Amount
		2023 \$'M	2022 \$'M	2021 \$'M
407	Consolidated Fund (New)	30,187	34,413	12,484
-	Other Ministries/Departments' Accounts	65,764	41,209	33,757
969	Monetary Sterilisation Account	0	0	1,148
Total		95,951	75,622	47,389

**Ministry's Response:** The Ministry of Finance stated that 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 \$200 million, cannot be closed as discussions on issues affecting the Ministry of Education and the Union are 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 recommends that the Accountant's General Department continue to take the necessary steps to bring closure to this matter. (2023/02)*

### Gifts

26. 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, there was no evidence of adherence to these procedures. As a result, the amount of \$6.984 billion representing Miscellaneous Receipts as at 31 December 2023 was understated by an undetermined amount.

**Ministry’s Response:** The Ministry of Finance stated that 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 1993. (2023/03)*

27. The Statement of Receipt and Payments of the Consolidated Fund presents fairly, in all material respects, the receipts and payments for the year ended 31 December 2023.

STATEMENT OF EXPENDITURE FROM THE CONSOLIDATED FUND AS COMPARED  
WITH THE ESTIMATES OF EXPENDITURE  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023

28. The Statement of Expenditure from the Consolidated Fund as compared with the Total Funds Available revealed that for 2023 amounts totalling \$900.266 billion were made available for expenditures. This comprised of \$416.427 billion and \$483.839 billion for Current and Capital Expenditure, respectively. See summary in the table below:

Description	2023 \$'000	2022 \$'000	2021 \$'000
<u>Current Expenditure</u>			
Approved Allotment	394,081,153	335,095,333	279,833,534
<b>Add:</b> Supplementary Allotment	22,345,906	29,138,301	29,023,605
Total Funds Available	416,427,059	364,233,634	308,857,139
<b>Less:</b> Actual Expenditure	406,820,879	357,116,242	300,466,103
Over/(Under) the Total Funds Available	(9,606,180)	(7,117,392)	(8,391,036)
<u>Capital Expenditure</u>			
Approved Allotment	387,799,812	217,838,387	103,247,822
<b>Add:</b> Supplementary Allotment	96,039,522	66,825,037	23,227,245
Total Funds Available	483,839,334	284,663,424	126,475,067
<b>Less:</b> Actual Expenditure	421,819,376	258,086,792	104,386,181
Over/(Under) the Total Funds Available	(62,019,958)	(26,576,632)	(22,088,886)
Total Approved Allotment	781,880,965	552,933,720	383,081,356
<b>Add:</b> Total Supplementary Allotment	118,385,428	95,963,338	52,250,847
Total Funds Available	900,266,393	648,897,058	435,332,206
<b>Less:</b> Total Expenditure	828,640,255	615,203,034	404,852,284
Over/(Under) the Total Funds Available	(71,626,138)	(33,694,024)	(30,479,922)

Current Expenditure

29. As illustrated in the table above, Approved Allotment for Current Expenditure for 2023 was \$394.081 billion. During the year, amounts totalling \$22.346 billion were granted in Supplementary Allotments revising the total funds available for Current Expenditure to \$416.427 billion. Total Current Expenditure amounted to \$406.821 billion, resulting in a shortfall of \$9.606 billion. This outturn was mainly attributed to significant shortfall in expenditures under the revised allocation of various entities.

30. The table below provides a summary of the entities with unspent balances in Current Expenditure:

Description	Total Funds Available \$'000	Total Expenditure \$'000	Under the Total Funds Available \$'000
Ministry of Human Services and Social Security	39,628,493	37,397,456	(2,231,037)
Ministry of Health	44,496,303	43,892,115	(604,188)
Ministry of Finance	42,247,305	41,679,681	(567,624)
Ministry of Legal Affairs	1,303,652	959,907	(343,745)
Ministry of Agriculture	27,808,472	27,704,043	(104,429)
Public Debt	39,915,528	36,831,255	(3,084,273)
Statutory	18,779,655	17,416,493	(1,363,162)

Capital Expenditure

31. The Approved Allotment for Capital Expenditure for 2023 was \$387.800 billion. During the year, amounts totalling \$96.039 billion were granted in Supplementary Allotments revising the total funds available to \$483.838 billion. Total expenditure amounted to \$421.819 billion, resulting in a total shortfall of \$62.019 billion. The table below gives a breakdown of mainly those Ministries and Regions whose Capital Expenditure were under the total funds available.

Description	Approved Allotment \$'000	Total Funds Available \$'000	Total Expenditure \$'000	Under the Total Funds Available \$'000
Ministry of Finance	7,680,010	34,243,555	7,048,869	(27,194,686)
Ministry of Public Works	149,526,732	183,265,190	159,202,351	(24,062,839)
Ministry of Housing and Water	69,148,600	69,648,600	66,387,150	(3,261,450)
Ministry of Education	15,095,755	17,745,904	15,242,333	(2,503,571)
Ministry of Health	22,916,390	27,526,347	25,724,618	(1,801,729)
Office of the Prime Minister	55,752,835	60,947,286	59,720,166	(1,227,120)
Ministry of Tourism, Industry and Commerce	4,136,655	4,136,655	3,244,153	(892,502)
Ministry of Human Serv. and Social Security	783,746	783,746	361,168	(422,578)
Ministry of Legal Affairs	474,677	474,677	295,891	(178,786)
Supreme Court	1,500,000	1,500,000	1,331,263	(168,737)
Office of the President	1,807,935	1,807,935	1,705,663	(102,272)

32. The Statement as shown on pages 271 to 278 properly presents the Expenditure from the Consolidated Fund as compared with the Estimates of Expenditure for the year ended 31 December 2023.

EXPENDITURE IN RESPECT OF THOSE SERVICES WHICH BY LAW ARE DIRECTLY  
CHARGED UPON THE CONSOLIDATED FUND  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023

33. Expenditure in respect of those services, which by Law are directly charged upon the Consolidated Fund, otherwise known as Statutory Expenditure 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 2023 \$'000	Employment Overhead Expenses 2023 \$'000	Total Expenditure 2023 \$'000	Total Expenditure 2022 \$'000	Total Expenditure 2021 \$'000
Ministries and Departments	43,929	10,649,068	10,692,997	9,067,907	43,641
Pensions and Gratuities	6,453,495	0	6,453,495	5,952,729	5,773,693
Dependent's Pension Fund	270,000	0	270,000	270,000	270,000
Public Debt:					
Internal Principal	11,709,944	0	11,709,944	9,679,944	5,799,944
Internal Interest	4,222,608	0	4,222,608	3,872,438	2,787,080
External Principal	13,459,722	0	13,459,722	12,658,183	12,074,424
External Interest	7,438,980	0	7,438,980	4,853,888	4,832,956
Total	43,598,678	10,649,068	54,247,746	46,355,089	31,581,738

34. The Statement as shown on page 279 properly presents those services which by Law are directly charged upon the Consolidated Fund for the year ended 31 December 2023.

RECEIPTS AND PAYMENTS OF THE CONTINGENCIES FUND  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023

35. 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...”.*

36. 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*”.

37. According to the Statement of Receipts and Payments of the Contingencies Fund for the year ending 31 December 2023, amounts totalling \$6.643 billion were drawn from the Fund by way of twenty-three advances as shown in the table below:

Warrant №.	Date of Warrant	Ministry/Region	Amount \$'000
1/2023	28/02/2023	Ministry of Amerindian Affairs	4,743,000
2/2023	06/10/2023	Region 6	3,829
3/2023	06/10/2023	Region 6	19,455
4/2023	06/10/2023	Region 6	4,021
5/2023	06/10/2023	Region 6	265,807
6/2023	06/10/2023	Region 6	125,152
7/2023	23/10/2023	Ministry of Education	23,870
8/2023	23/10/2023	Region 1	8,900
9/2023	23/10/2023	Region 1	13,807
10/2023	23/10/2023	Region 1	153,600
11/2023	31/10/2023	Region 1	12,500
12/2023	06/11/2023	Ministry of Education	7,860
13/2023	23/11/2023	Ministry of Home Affairs	24,000
14/2023	23/11/2023	Region 9	9,778
15/2023	23/11/2023	Region 9	3,063
16/2023	23/11/2023	Region 9	23,086
17/2023	23/11/2023	Region 9	2,181
18/2023	30/11/2023	Ministry of Agriculture	542,690
19/2023	01/12/2023	Ministry of Foreign Affairs	382,418
20/2023	27/11/2023	Region 9	140,630
21/2023	04/12/2023	Ministry of Education	20,000
22/2023	16/10/2023	Region 2	12,000
23/2023	07/12/2023	Ministry of Agriculture	101,000
Total			6,642,647

38. Contingencies Fund Advances totalled \$4.743 billion and \$1.899 billion were cleared by the National Assembly via Financial Paper №. 1/2023 dated 20 July 2023 and 4/2023 dated 19 December 2023, respectively.

39. The statement as shown on page 280, presents fairly, in all material respects, the Receipts and Payments of the Contingencies Fund for the year ended 31 December 2023.



FINANCIAL REPORTS OF THE DEPOSIT FUND  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023

40. 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 \$383.240M during the year.

41. 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.

**Ministry’s Response:** The Ministry of Finance stated that 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 No. 401 were transferred to the new Consolidated Fund Account No. 407. While the transfers were done in lump sums the apportionment was established with 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.

42. As noted earlier at paragraph 40, the Minister may establish one or more Deposit Funds for the purposes set out in Section 42. Currently, a Ledger Account is maintained in IFMIS to account for all receipts and repayments of deposits.

43. Shown in the table below are the details of the Deposit Fund Ledger Account as at 31 December 2023.

Description	Amount 2023 \$'000	Amount 2022 \$'000	Amount 2021 \$'000
<i>Type of Deposit</i>			
Dependents Pension Fund	3,995,255	3,483,768	2,987,423
Sugar Industry Welfare Committee	50,691	50,691	50,691
Sugar Industry Labour Welfare Fund	545,686	571,354	602,583
Sugar Industry Rehabilitation Fund	74,833	74,833	74,833
Sugar Industry Price Stabilisation Fund	14,924	14,924	14,924
Miscellaneous	3,562,261	3,664,840	(2,634,696)
<b>Total</b>	<b>8,243,650</b>	<b>7,860,410</b>	<b>1,095,758</b>
<i>Type of Advance</i>			
Personal	26,726	27,677	23,499
Gratuity	1,535,598	1,184,637	1,189,024
Auto Advance	102,312	97,064	97,578
Guyana Gold Board	8,650,148	8,650,148	8,650,148
Imprest & Cash on Hand	3,170,793	1,719,080	1,699,940
Deposit Fund Advance Warrants	210,233	208,410	208,410
Crown Agents	414,754	411,798	411,798
Statutory and Other Bodies	1,554,456	1,554,456	1,554,456
<b>Total</b>	<b>15,665,020</b>	<b>13,853,270</b>	<b>13,834,853</b>

44. 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 2023. In addition, it should be noted that Bank of Guyana audit revealed \$7.547 billion was overdrawn on the Guyana Gold Board account.
  - b) Advances in relation to Deposit Fund Advance Warrants remained static for the period 2014 to 2022 and net movement of \$1.823M in 2023.
  - c) The amount for Statutory and Other Bodies remained static for the period 2005 to 2023.

**Ministry's Response:** The Ministry of Finance stated that the Ministry maintains the accuracy of its figures. The clearing of Deposits Fund Advances is dependent on the outcome of matters still before the Courts. Further, 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 of Finance take urgent action to bring closure to these issues. (2023/04)*

45. 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 326 presents fairly all the receipts and payments of the deposit for the year ended 31 December 2023.

SCHEDULE OF ISSUANCE AND EXTINGUISHMENT OF ALL LOANS  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023

46. 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 reflected a balance of \$81.759 billion which represents outstanding amounts for four agencies at the end of 2023 as shown below:

Description	Balance as at 31-Dec-23 \$'000
Guyana National Printers	73,592
Ogle Airport Inc.	233,105
Guyana Sugar Corporation	28,614,359
Guyana Power and Light Incorporated	53,161,230
Small Business Development Finance Trust Incorporated	100,000
<b>Total</b>	<b>82,182,286</b>

47. The Schedule of Issuance and Extinguishment of all Loans reflected no principal/interest was repaid during 2023. Further there is a static outstanding loan amounts for Ogle Airport Inc. and Guyana National Printers for the years 2021 to 2023 and 2020 to 2023 respectively.

48. There was one new loan given by the Government of Guyana to the Small Business Development Fund for \$100M. The Agreement was entered into on the 30 June 2023 between the Government of Guyana and the Small Business Development Finance Trust Incorporated for the purpose of strengthening the support of small business development.

49. The Schedule of Issuance and Extinguishment of all Loans as shown on page 327, presents fairly, in all material respect, the loans issued and extinguished at 31 December 2023.

STATEMENT OF ASSETS AND LIABILITIES OF THE GOVERNMENT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023

50. 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.

51. The Statement of Assets and Liabilities of the Government for the year ended 31 December 2023, is summarised as follows:

Description	2023 \$M		2022 \$M	
<u>Assets</u>				
Central Government Accounts	(46,697)		(49,486)	
LIS 11 Bank Account	0		0	
WSG Bank Account -Loan	0		0	
Cash at Bank of Guyana in respect of special accounts (2000 Series)	9,063		16,564	
Cash at Bank of Guyana in respect of Redemption of Treasury Bills Account	(0.003)		(0.003)	
		(37,634)		(32,922)
<u>Less: Liabilities</u>				
Treasury Bills				
<u>91 days &amp; k-Series</u>	31,651		993	
<u>182 &amp; 365 days</u>				
G Series	182,203		175,741	
F Series	351		351	
H Series	158,391		49,457	
	372,596		226,542	
Sugar Industry Welfare, Labour, Rehabilitation, Price Stabilisation Funds & Sugar Industry Welfare Committee	687		712	
Miscellaneous Deposits	3,562		3,665	
Dependants' Pension Fund and	3,995		3,484	
		380,840		234,402
Net Liability		418,474		267,325

52. The sum of negative \$46.697 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). The following table gives a breakdown with comparative figures at the end of the preceding years:

Account №.	Description	Amount 2023 \$M	Amount 2022 \$M	Amount 2021 \$M
407	Consolidated Fund (New) (Cash Book)	(112,461)	(90,695)	4,425
-	Other Ministries/Departments' Accounts	65,764	41,209	33,757
969	Monetary Sterilisation Account	0	0	1,148
Total		(46,697)	(49,486)	39,330

### 2000 Series Bank Accounts

53. 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 was a total of thirty-two accounts with closing balances totalling \$9.063 billion.

54. At the time of reporting in September 2024, the Ministry closed one of the accounts with zero closing balance. In addition, during the year 2023 one new account was added to the 2000 Series Bank Account with a closing balance of \$81.732M as at 31 December 2023.

55. As at 31 December 2023, there was a net movement of \$7.501 billion in respect of fifteen accounts as shown in the table below:

Account №.	Description	Balance as at 31/12/ 2023 \$'000	Balance as at 31/12/ 2022 \$'000	Net Changes \$'000
200880	Accountant General	2,593,373	10,777,790	(8,184,417)
201400	GOG/IBRD Global Fund - National Initiative to Accelerate Access	84,696	75,763	8,933
201520	Official Global Fund/MOH Mal/Reg 9	196,217	60,903	135,314
201590	Off Global Fund/ MOH TB	20,560	20,801	(241)
201660	Official SEPG-GRT/FM-13897-GY	16,713	39,709	(22,996)
201683	OFF IDB/GOG CIT. SEC. STRENGTHEN	0	4,739	(4,739)
201390	Budgetary Support	105,603	0	105,603
201698	Official PSMOSP-INST. Strength to Guyana SSFETY NET USD	0	10,437	(10,437)
201240	Special Deposit - Accountant General	4,293,467	4,338,065	(44,598)
201653	Official Crude Lifting	56,694	40,923	15,771
201321	OFF - Support for Indigenous Education	4,269	29,169	(24,900)
201322	Official BNTF 10USD	408,252	58,691	349,561
201323	Official ESPP	231,803	125,191	106,612
201324	Official-ATN/OC-18997-GY GEDS USD	887	13,297	(12,410)
201325	Official CREW + USD	81,732	0	81,732
Total		8,094,266	15,595,478	(7,501,212)

International Public Sector Accounting Standards

56. 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 Ministry of Finance continues to increasingly explore methods and systems to modernise and improve public financial management. Towards this end, the IFMIS was upgraded in 2018 to a current Version 7.0 and thereafter renamed the Integrated Financial Management and Information System (IFMIS). The upgrade is 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 of business processes and restructuring the government 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).

57. 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 as shown on pages 281 to 285 presents fairly, in all material respects, the Assets and Liabilities as at 31 December 2023.

**SCHEDULE OF GOVERNMENT GUARANTEES**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

58. 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.

59. The Schedule of Government Guarantees as shown on page 328, reflected an outstanding balance of \$500M at the end of 2023, as shown below:

Agency	Outstanding Liability as at 31/12/2023 \$'000	Outstanding Liability as at 31/12/2022 \$'000
Bank of Guyana (Contribution to the Deposit Insurance Fund)	500,000	500,000
Total	500,000	500,000

60. The Schedule of Government Guarantees presents fairly, in all material respects, the liabilities guaranteed by Government as at 31 December 2023.

STATEMENT OF CONTINGENT LIABILITY  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023

61. 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*”.

62. The Statement of Contingent Liability as shown on page 329 reflected an outstanding balance of \$500M at the end of 2023, as shown below:

Agency	Outstanding Liability as at 31/12/2023 \$'000	Outstanding Liability as at 31/12/2022 \$'000
Bank of Guyana (Contribution to the Deposit Insurance Fund)	500,000	500,000
Total	500,000	500,000

63. The Statement of Contingent Liability presents fairly, in all material respects, the contingent liabilities of Government for the year ended 31 December 2023.



SCHEDULE OF PUBLIC DEBT

64. 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 to G\$650 billion, while in July 2023 the ceiling was increased to G\$900 billion and in February 2024 there was a further increase to \$1.500 trillion.

65. Section 3(6) of the External Loan Act requires all agreements relating to such loans to be laid before the National Assembly as soon as practicable after the execution of such agreements. During the period under review, the Government of Guyana entered into eleven new loan agreements totalling G\$222.484 billion. The related loan agreements for eight loans were laid in the National Assembly during 2023 while three were laid in 2024. In addition, the loan agreements for three loans contracted prior to 2023 were amended during 2023 and the related agreements laid in the National Assembly. Shown in the table below are details:

№.	Date of loan Agreement	Donor Agency	Description of Loan	Currency	Amount '000	Exchange Rate at 31/12/23	Equivalent G\$M	Date Laid
<b>New Loans contracted in 2023</b>								
1	6 March 2023	IDB	First Individual Operation for Health Care Network Strengthening in Guyana - Conditional Credit Line for Investment Projects (CCLIP) No. GY-O0010 (Loan Contract No. 5706/OC-GY)	USD	97,000	208.50000	20,225	20 Jul. 2023
2	6 March 2023	IDB	Enhancing the National Quality Infrastructure for Competitiveness- Reformulation and Additional Financing (Loan Contract No. 5594/OC-GY)	USD	8,000	208.50000	1,668	20 Jul. 2023
3	6 March 2023	IDB	Program to Support Climate Resilient Road Infrastructure Development (Loan Contract No. 5629/OC-GY)	USD	100,000	208.50000	20,850	20 Jul. 2023
4	6 March 2023	IDB	Agreement for the Establishment of a Conditional Credit Line for Investment Projects (CCLIP) GY-O0010 - Health Care Network Strengthening in Guyana	USD	160,000	208.50000	33,360	20 Jul. 2023
5	8 Dec 2023	IDB	Support to Human Services in Guyana (Loan Contract No. 5828/OC-GY)	USD	30,000	208.50000	6,255	9 May 2024

No.	Date of loan Agreement	Donor Agency	Description of Loan	Currency	Amount '000	Exchange Rate at 31/12/23	Equivalent G\$M	Date Laid
6	8 March 2023	Bank of China	On the Guyana East Coast Demerara Road Project Phase 2	YUAN	1,384,581	29.39849	40,705	24 April 2023
7	22 Dec. 2023	Global Affairs Canada	The Proceeds to be used to Support the Budget of Guyana	CAD	120,000	158.12225	18,975	9 May 2024
8	15 Dec. 2023	IDA	Enhancing Policies for Human Capital Accumulation Development Policy Financing (7473-GY)	SDR	26,700	279.82368	7,471	9 May 2024
9	13 May 2023	IsDB	Reconstruction of the Soesdyke-Linden Highway Project	USD	200,000	208.50000	41,700	20 Jul. 2023
10	5 June 2023	Saudi Fund for Development	Infrastructural Development Works for the Housing Sector Project (Loan No. 1/796)	Saudi Riyals	375,000	55.60000	20,850	20 Jul. 2023
11	5 June 2023	Saudi Fund for Development	Construction of Wismar Bridge Project	Saudi Riyals	187,500	55.60000	10,425	20 Jul. 2023
<b>Total</b>							<b>222,484</b>	
<b>Amendatory Agreements in 2023</b>								
No.	Date of Loan Agreement	Donor Agency	Description of Loan	Currency	Amount	Exchange Rate at 31/12/23	Equivalent G\$M	Date Laid
1	6 March 2023	IDB	Enhancing of the National Quality Infrastructure for Economic Diversification and Trade Promotion Program 3824/BL-GY (additional financing)	USD	8,000	208.50000	1,668	20 Jul. 2023
2	13 April 2023	IsDB	Financing of the Small Hydro Project. (amendment to the terms and conditions)	USD	14,630	208.50000	3,050	20 Jul. 2023
3	29 Dec. 2023	Bank of China	Supplemental Agreement to Partial Financing of the New Demerara River Bridge Project. (amendment to the terms and conditions)	EUR	160,852	230.31039	37,046	09 May 2024

66. There were disbursements on seven of the new loans during the year 2023 totalling G\$25.527 billion as shown in the table below:

No.	Date of loan Agreement	Donor Agency	Description of Loan	Currency	Disbursement		
					Amount '000	Ex. Rate	Equivalent G\$M
1	6 March 2023	IDB	First Individual Operation for Health Care Network Strengthening in Guyana-Conditional Credit Line for Investment Projects (CCLIP) No. GY-O0010 (Loan Contract No. 5706/OC-GY)	USD	556	208.50000	116
2	6 March 2023	IDB	Enhancing the National Quality Infrastructure for Competitiveness-Reformulation and Additional Financing (Loan Contract No. 5594/OC-GY)	USD	5,799	208.50000	1,209
3	6 March 2023	IDB	Program to Support Climate Resilient Road Infrastructure Development (Loan Contract No. 5629/OC-GY)	USD	10,434	208.50000	2,175
4	8 Dec 2023	IDB	Support to Human Services in Guyana (Loan Contract No. 5828/OC-GY)	USD	30,000	208.50000	6,255
5	8 March 2023	Bank of China	On the Guyana East Coast Demerara Road Project Phase 2	RMB	276,916	29.39849	8,141
6	15 Dec 2023	IDA	Enhancing Policies for Human Capital Accumulation Development Policy Financing (7473-GY)	SDR	26,700	279.82368	7,471
7	13 May 2023	IsDB	Reconstruction of the Soesdyke-Linden Highway Project	USD	766	208.50000	160
<b>Total</b>							<b>25,527</b>

67. The Public Debt as at 31 December 2023 (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 2023 G\$'000	Total 2022 G\$'000
Unfunded	366,481,042	229,568,465	596,049,507	569,442,215
Funded	0	3,898,537	3,898,537	3,898,537
Treasury Bills (91 days)	0	31,737,300	31,737,300	997,300
(182 & 364 days)	0	344,552,400	344,552,400	227,979,500
<b>Total</b>	<b>366,481,042</b>	<b>609,756,702</b>	<b>976,237,744</b>	<b>802,317,552</b>

68. As can be noted, the total Public Debt stood at G\$976.238 billion or the equivalent of US\$4.682 billion at the end of 2023, as compared with the sum of G\$802.318 billion or the equivalent of US\$3.848 billion at the end of 2022, representing an increase of G\$173.920 billion.

69. Expressed as a factor of Current Revenue (G\$598.413 billion), the total Public Debt at the end of 2023 was 1.63 times Current Revenue, compared with a factor of 1.87 at the end of 2022, and 2.59 at the end of 2021.

External Debt

70. The External Debt at the end of 2023 was G\$366.481 billion, compared with G\$324.060 billion at the end of 2022, a net increase of G\$42.421 billion. Equivalent in United States Dollars, the External Debt as at 31 December 2023 was US\$1.758 billion, compared with US\$1.554 billion at the end of 2022. This net increase was due mainly to:

- a) Disbursements totalling G\$55.724 billion or US\$267.259M in respect of loans contracted.
- b) Repayments of principal totalling G\$13.460 billion or US\$64.555M.
- c) Accrued interest to Non-Paris Club Creditors amounted to G\$163.248M or US\$0.783M.
- d) Fluctuation of exchange rates.

Disbursements on External Loans

71. During the period under review, the sum of G\$101.462 billion was budgeted to be collected from disbursements on external loans, however, according to the Public Debt Statement, only amounts totalling G\$55.724 billion were disbursed, resulting in a shortfall of G\$45.738 billion or 45% on disbursements of loans. Disbursements on new loans contracted during 2023 amounted to G\$25.527 billion while the sum of G\$30.197 billion relates to disbursements on loans contracted prior to 2023. The table below show the most significant shortfalls in disbursements by creditors:

Creditor	Amount Budgeted G\$'000	Amount Disbursed G\$'000	Shortfall G\$'000	% Shortfall
USA Project Loan	30,000,000	0	30,000,000	100
Islamic Development Bank	6,500,000	1,159,437	5,340,563	82
India	7,335,000	3,627,756	3,707,244	51
China	20,500,000	17,306,567	3,193,433	16
Inter-American Development Bank	10,481,000	7,701,593	2,779,407	27
Caribbean Development Bank	4,957,000	2,290,643	2,666,357	54
Saudi Arabia Project Loan	2,100,000	0	2,100,000	100
IDB BOP Support	7,382,413	6,255,000	1,127,413	15

72. In addition, an agreement was signed on 15 December 2023 between International Development Association and the Government of Guyana for Enhancing Policies for Human Capital Accumulation Development Policy Financing in the sum of SDR 26,700 equivalent to G\$7.471 billion. The full loan was disbursed during 2023, however it was noted that this disbursement was not budgeted for in 2023.

Accrued Interest to Bilateral Non-Paris Club Creditors

73. For the period under review, accrued interest payments to the Bilateral Non-Paris Club creditors amounted to G\$163.248M as shown in the table below:

Creditor	Currency	Interest Due for 2023 but not paid	Exchange Rate \$	Equivalent G\$'000
Yugoslavia Credit Agreement	USD	23,835	208.50	4,969,598
United Arab Emirates Economic Corporation	UAE	476,159	56.77	27,031,546
Argentina	USD	346,074	208.50	72,156,429
Libya	USD	283,408	208.50	59,090,568
Total				163,248,141

Internal Debt

74. The National Assembly passed two amendments to the Public Loan Act to revised the Domestic Debt ceiling. In July 2023, the ceiling was revised from G\$500 billion to G\$750 billion and in February 2024 the ceiling was further increase to \$1.500 trillion.

75. The Internal Debt at the end of 2023 was G\$609.757 billion, compared with G\$478.258 billion at the end of 2022, a net increase of G\$131.499 billion equivalent in United States Dollars, the Internal Debt as at 31 December 2023 was US\$2.924 billion, compared with US\$2.294 billion at the end of 2022. This net increase was due to:

- a) Redemption of 2022 outstanding Treasury Bills in 2023 totalling \$228.977 billion;
- b) Outstanding Treasury Bills as at 31 December 2023 totalling \$376.290 billion;
- c) Issue of one Non-Interest-Bearing Debenture in 2023 for \$3.148 billion; and
- d) Repayments/cancellation of Debenture Certificates, Loans and Bonds in 2023 totalling \$18.963 billion.

Repayment of loan

76. The Minister of Finance on behalf of the Government of the Co-operative Republic of Guyana and the Hand in Hand Trust Corporation Incorporated signed a Government Guarantee on the 24 May 2018 relating to National Industrial and Commercial Investments Limited (NICIL) Fixed Rate Bonds, issued to assist with the revitalisation of GUYSUCO. As at 31 December 2023, the total amount issued on the bonds amounted to \$14.080 billion. The sum of \$9.680 billion was repaid as at 31 December 2022 and in 2023 the sum of \$4.400 billion was repaid clearing the outstanding balances of the bonds.

### Bank of Guyana Variable Interest Rate Debentures Series A-T

77. During 2021, the Government of Guyana issued eighty-five Variable Interest Rate Debentures to the Bank of Guyana for a total value of G\$200 billion. This issue was made for the purpose of converting the Consolidated Fund Overdraft into Debentures and providing supplementary financing for the 2021 budget. 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. At the end of 2022, there were eighty-three Debentures remaining for a total of \$195 billion. During the period under review, four Debentures were redeemed totalling G\$7 billion. The remaining seventy-nine Debentures totalling \$188 billion will be redeemed at various dates with the last being 15 December 2041.

78. 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\$3.585 billion, being the total accrued interest for the period.

### Treasury Bills

79. For the period under review, the Bank of Guyana issued thirty-two G-Series Treasury Bills with a total face value of G\$184.200 billion and two F-Series with a total face value of G\$704.800M, three H-series with a face value of G\$160 billion, eight K-series with a face value of G\$3.989 billion and ninety-one days series with a face value of \$30.740 billion. Treasury Bills redeemed during 2023 totalled G\$232.321 billion, including \$228.977 billion for 2022. As at 31 December 2023, outstanding Treasury Bills totalled \$376.290 billion. These were all properly reflected in the records.

### Computerisation of Public Debt Register

80. 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 Debt Management Unit had migrated from using the CSDRMS to the Commonwealth Meridian system. This system promotes effective and pro-active public debt management and has the following functions and features:

- Public and publicly guaranteed debt, lending portfolios as well as private sector external debt can be recorded, managed and analysed;
- Customisable deployment of the solution in Centralised, De-centralised and hybrid environments defined by member countries IT and instructional infrastructure;
- Configurable around the delivery to key stakeholder, that s Ministry of Finance, Debt Management Office, Central Bank, various funding agencies and project implementation agencies thus streamlining the information flow between the various entities;

- Provide the ability to model any workflow arrangement/intuitional structure for debt management;
- Provides flexibility in adding and maintaining a wide range of financing products including any future financing products through the use of instrument templates;
- Organised around a central repository of data from which key stakeholders can access information. This ensures that real time data is always available even to remote offices;
- Driven by alerts and notifications, integrated with mail exchange system to support the business workflow process;
- Fosters accountability and transparency through data driven workflow;
- Integrates with external systems to provide straight through processing and accurate data to stakeholders.

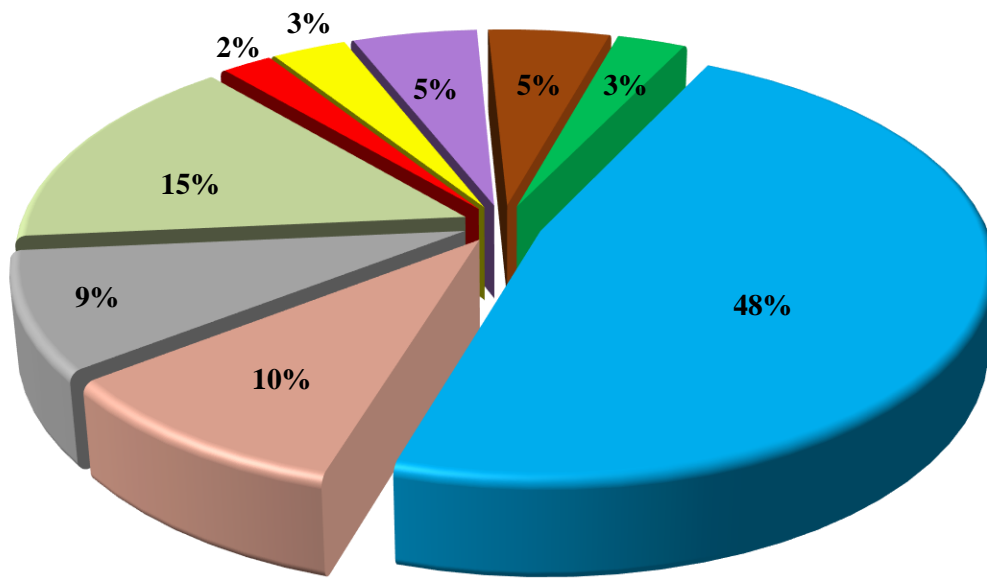
81. However, the Public Debt Section at the Accountant General’s Department has only real-time viewing access and cannot input data and customise reports from the Meridian system. As such, the records required to be maintained at the Accountant General’s Department are still being kept manually.

**Ministry’s Response:** The Ministry of Finance is transitioning to the Commonwealth Meridian Software and is currently in the process of updating the database.

**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. (2023/05)*

82. The Schedule of Public Debt as shown on pages 286 to 325 presents fairly, in all material respects, the Public Debt of Guyana for the year ended 31 December 2023.

**PUBLIC DEBT 2023 - EXTERNAL LOAN**



IDB	IDA	CDB	China	India	UK Export	Non Paris	Venezuela	Others	TOTAL
48%	10%	9%	15%	2%	3%	5%	5%	3%	100%
\$174.120B	\$35.954B	\$32.996B	\$55.573B	\$7.787B	\$11.490B	\$19.276B	\$18.728B	\$10.557B	\$366.481B

**Figure 4**



RECEIPTS AND DISBURSEMENTS BY HEADS OF BUDGET AGENCIES  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023

83. The Statements of Receipts and Disbursements by Heads of Budget Agencies for the year ended 31 December 2023 are shown on pages 627 to 638. 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  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023

84. The Appropriation Accounts of Head of Budget Agencies for the year ended 31 December 2023 in respect of the Current and Capital Appropriations for which they were responsible are shown on pages 330 to 626 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  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023

85. 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  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023

86. 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

87. The sum of \$2.809 billion was allotted for Subsidies and Contributions to Local Organisations. An allotment transfer of \$34M was approved, decreasing the total funds available to \$2.775 billion. According to the Appropriation Accounts, amounts totalling \$2.734 billion were expended as at 31 December 2023. Included in the sum of \$2.734 billion expended, were amounts totalling \$2.465 billion which were released to seven statutory bodies under the control of the Office of the President.

88. These statutory bodies are subject to separate financial audit and reporting. However, the statutory bodies continued to breach Section 80 (1), (3)(c) and (4) of the Fiscal Management and Accountability Act of 2003 by failing to submit Financial Statements for audit and to have their accounts laid in the National Assembly in a timely manner. The table below shows the status of each statutory body:

Statutory Bodies	Amount Received \$'000	Year Last Audited	Year Last Laid in National Assembly	Financial Statement Received	Financial Statement Not Received
Guyana Lands and Surveys Commission	488,000	2021	2017	-	2022-2023
Institute of Applied Science and Technology	270,000	2020	2019	2021-2022	2023
Guyana Office for Investment	318,000	2018	2016	2019-2020	2021-2023
Environmental Protection Agency	676,000	2019	2018	2020-2023	-
Protected Areas Commission	259,000	2016	2014	2017-2021	2022-2023
Wildlife Management Authority	81,500	-	-	2017-2021	2022-2023
National Parks Commission	372,000	2008	2008	2009-2018	2019-2023
Total	2,464,500				

**Office's Response:** The Head of the Budget Agency indicated that a correspondence was recently sent to the Heads of these Agencies for an update and the status quo remains the same. Heads of Agencies committed to making every effort to improve in this regard.

**Recommendation:** *The Audit Office recommends that the Head of Budget Agency ensure strict compliance with Section 80 (1), (3)(c) and (4) of the FMA Act 2003. (2023/ 06)*

## Capital Expenditure

### Guyana Protected Areas System

89. The Protected Areas Systems Phase III Project - Conservation of Tropical Forests is funded by the Government of Germany. A financing agreement was signed on 16 September 2016 in the sum of EUR 4,300,000 for investment measures. A second agreement was signed on 28 March 2019 for the sum of EUR 500,000 to facilitate capacity building measures. The initial duration of the Project was 3 July 2018 to 30 June 2022. There were two extensions, one to 29 July 2023 and a further extension to 31 December 2023. This Project is subject to separate financial audit and reporting by private auditor and was last audited for the year ended 31 December 2023.

90. The sum of \$350M was budgeted for the improvement of infrastructure and supply of equipment for three protected areas: Shell Beach, Kaieteur National Park and Kanuku Mountains. According to the Appropriation Accounts, amounts totalling \$247.735M were expended as at 31 December 2023 resulting in a difference of \$102.265M.

91. According to the audit report, as at 31 December 2023, amounts totalling EUR 3,941,740 or 82.12% of the project cost were expended on the overall project. The project received No Objection from KfW for the sum of G\$46.143M to be transferred to the Protected Areas Commission for the completion of on-going projects which were incomplete at the date of the closure project. All bank accounts for the project were closed in January 2024.

**Office's Response:** The Head of Budget Agency explained that the shortfall was as a result of some project activities not being completed before the closure of the Project. Recommendation was made to forgo on the renovation of the KNP Visitor Arrival Center and also to transfer funds to PAC to complete the three Project activities.

The sum of G\$46,142,857 or EUR 209,740.26 was transferred from the Local Bank of Guyana Account in November 2023 to the Protected Areas Commission Main Account for the completion of the construction of the Attawa Ranger Station, Improvement works for the KNP Ranger Quarters and Construction of Waratuk Ranger Station. To date, funds have been expended in the sum of G\$8,768,245 or EUR 39,855.66 for the construction of the Attawa Ranger Station.

**Recommendation:** *The Audit Office recommends that the Head of Budget Agency ensure 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. (2023/07)*

Prior Year Matters

Current Expenditure

92. Two awards for the acquisition of 100,000 Birth Certificates were made by the National Procurement and Tender Administration Board (NPTAB) in the sum of \$18.599M. 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 enabled blank certificates’. A special investigation was being conducted into the said acquisition of Birth Certificates.

Follow-up on the Implementation of Prior Year Audit Recommendations

93. The table below shows the prior year matters as contained in the Auditor’s General 2022 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 5 recommendations made, 2 were partially implemented while 3 were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/06	Breach of FMA Act 2003		√	
2022/07	Shortfall in capital expenditure		√	
2022/08	Non-delivery of item	√		
2022/09	Recovery of overpayment	√		
2022/10	Non-delivery of item	√		

AGENCY 02  
OFFICE OF THE PRIME MINISTER

Current Year Matters

Subsidies and Contributions to Local Organisations

94. The sum of \$9.684 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.

95. These agencies are subject to separate financial audit and reporting. In addition, the Office continued to breach Section 80 (1), (3)(c) and (4) 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 for each agency:

Agency	Amount \$'000	Financial Statements			
		Last Audited	Received	Not received	Last Laid in the National Assembly
Department of Public Information	331,540	2017	2018-2019	2020-2023	2013
National Communications Network Incorporated	266,000	2022	2023	-	2019
National Data Management Authority	3,140,319	2016	2017-2023	-	2016
Guyana Energy Agency	362,699	2022	2023	-	2015
Hinterland Electrification Company Incorporated	102,132	2020	2021-2022	2023	-
Kwakwani Utilities Incorporated	720,593	2015	2016-2020	2021 -2023	2013
Lethem Power Company Incorporated	391,714	2016	2017-2018	2019-2023	2012
Linden Electricity Company Incorporated	4,075,092	2020	2021-2022	2023	2013
Mabaruma Power & Light Company Incorporated	49,901	-	2016-2020	2021-2023	-
Mahdia Power & Light Company Incorporated	134,827	2014	2015-2022	2023	2012
Matthews Ridge Power & Light Company Incorporated	24,958	2014	2015	2016-2023	2014
Port Kaituma Power & Light Company Incorporated	84,467	2015	2016 -2019	2020-2023	2013
<b>Total</b>	<b>9,684,242</b>				

**Office's Response:** The Head of the Budget Agency indicated that the Financial Statements of the various agencies are currently being prepared and are expected to be completed with urgency.

**Recommendation:** The Audit Office recommends that the Head of Budget Agency ensure strict compliance with Section 80 (1), (3)(c) and (4) of the FMA Act 2003. (2023/08)

### Capital Expenditure

#### Programme 023-Power Generation

96. The sum of \$48.767 billion was allotted for power generation for the year 2023. During the year, a Supplementary Allotment in the sum of \$5.195 billion was approved for: (i) the provision of additional inflows under the Japan International Cooperation Agency's programme to facilitate project closure activities; (ii) provision of additional resources to support advancement of transmission and distribution initiatives; and (iii) provision of additional inflows under the Government of India supported Line of Credit as a result of acceleration in the delivery of solar photovoltaic system. Increasing the allotment to \$53.962 billion.

97. According to the Appropriation Accounts, amounts totalling \$52.783 billion were expended as at 31 December 2023 resulting in a difference of \$1.179 billion. A summary of the difference is shown in the table below:

Project Code	Title	Funds Allocated \$'000	Expenditure \$'000	Difference \$'000
2606900	Sustainable Energy Programme	69,900	0	69,900
2609800	Energy Matrix Diversification Programme	910,000	509,876	400,124
2610100	Small Hydro Projects	1,500,000	791,186	708,814
Total		2,479,900	1,301,062	1,178,838

#### Lethem Power Company

98. The sum of \$100M was allotted for upgrading of transmission and distribution network and purchase of truck. The full sum was released to the Company. An examination of the records revealed that the sum of \$73.058M was expended in 2023 on the upgrade of transmission and distribution network, procurement of truck, construction of fence, installation of CT's, PT's substation and battery powered control system. The Company is subject to separate financial audit and reporting. At the time of reporting in September 2024, this agency was last audited for the year 2016 and the Opinion was issued on 26 November 2021.

### Hinterland Electrification

99. The sum of \$375M was allotted for the improving of generation and distribution of electricity and operational efficiency. Audit investigations revealed that the entire sum was transferred to the Hinterland Electrification Company Incorporated (HECI). Examination of capital expenditure revealed that the sum of \$365.316M was expended during 2023. The Company is subject to separate financial audit and reporting. At the time of reporting in September 2024, this agency was last audited for the year 2020 and the Opinion was issued on 18 March 2024.

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

100. 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.

101. The sum of \$390M was allotted for this Programme. The amount was provided for: (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. A Supplementary Allotment of \$45.604M was approved for the provision of additional inflows under the Japan International Cooperation Agency's programme to facilitate project closeout. This resulted in a revised allotment of \$435.604M, according to the Appropriation Accounts, the full amount was expended as at 31 December 2023. This Programme is subject to separate financial audit and reporting.

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

102. 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 Programme is four 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. It should be noted that the project was extended to February 2025.

103. The Programme is being jointly implemented by the GPL and the Guyana Energy Agency (GEA). The Guyana Power and Light will execute and implement Component two - Reinforcement of Transmission Infrastructure and Component four sub-components being management and contingencies in the total sum of US\$6.637M. The Guyana Energy Agency will implement Component one - Renewable Energy Solutions for the Hinterland Programme and Component three - 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.

104. The sum of \$910M was allotted for this Programme while the sum of \$509.879M was expended, resulting in a difference of \$400.124M. The Programme is subject to separate financial audit and reporting. The last audit was for the year ended 31 December 2023 and the Opinion was issued on 23 April 2024.

#### Solar System Project

105. Examination of the Capital Project Profile revealed that a total of \$1.755 billion was allotted for the Solar System Project which entails the provision of solar systems for households in Hinterland and Riverain Communities. A Supplementary Allotment of \$101.092M was approved, increasing total funds available to \$1.856 billion. The approval was sought for the provision of additional inflows under the Government of India (GoI) supported line of credit as a result of acceleration in the delivery of solar photovoltaic systems. According to the Appropriation Accounts, the full amount was expended as at 31 December 2023. This Project is funded by the GoI and the Government of Guyana who has agreed to share contributions of \$2.080 billion and \$18M respectively.

#### Small Hydro Projects

106. The sum of \$1.500 billion was allotted 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. Amounts totalling \$791.186M were expended, resulting in a difference of \$708.814M. According to the capital project profile, the Project is funded by the Islamic Development Bank. This Project is subject to separate financial audit and reporting. The Project was last audited for the year ended 31 December 2023 and the Opinion was issued on 23 April 2024.



Gas to Power Project

107. The sum of \$43.300 billion was allotted in the year 2023 for the provision of: (i) construction of natural gas-fired power plant and Natural Gas Liquids (NGL) Plant-Wales (ii) upgrading of transmission network; and (iii) project management consultancy and supervision. A Supplementary Allotment was approved in the sum of \$5.048 billion for the provision of additional resources to support advancement of transmission and distribution initiatives, giving a revised allotment of \$48.348 billion. According to the Appropriation Accounts, the full sum was expended as at 31 December 2023.

Guyana Energy Agency

108. The sum of \$367.520M was allotted for the completion of solar mini-grids, provision of renewable energy interventions and extension of building. The Guyana Energy Agency is subject to separate financial audit and reporting. The Agency was last audited for the year 2023 and the Opinion was issued on 23 April 2024.

Follow-up on the Implementation of Prior Year Audit Recommendations

109. The table below shows the prior year matters as contained in the Auditor's General 2022 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, 1 was partially implemented and 2 were fully implemented.

Rec. №.	Category of Finding	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/11	Overpayment of Salaries	√		
2022/12	Breach of FMA Act 2003		√	
2022/13	Losses	√		

AGENCY 03  
MINISTRY OF FINANCE

Current Year Matters

Current Expenditure

Subsidies and Contributions to Local Organisations

110. The sum of \$10.612 billion was budgeted for Subsidies and Contribution to Local Organisations for six entities under the Ministry. An Allotment Transfer of \$200M was approved, decreasing the total funds available to \$10.412 billion. According to the Appropriation Accounts, the sum of \$10.410 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 audit and reporting. Of the six entities, the Guyana Association of Securities, Companies and Intermediaries and Guyana Securities Council are audited by private auditors.

Entities	Amount Received \$'000	Year of Last Audit	Year Laid in National Assembly	Financial Statements Received
Guyana Revenue Authority	8,270,000	2019	2013	2020-2023
Bureau of Statistics	1,730,409	2011	-	2012-2023
Financial Intelligence Unit	138,460	2023	2021	Audit up to date
Guyana Securities Council	183,688	2019	2018	Private Auditor
Guyana Association of Securities, Companies and Intermediaries	13,000	2022	-	
National Procurement and Tender Administration Board	73,949	Audited under the Ministry of Finance		
Total	10,409,506			

111. As can be noted above, the statutory bodies failed to comply with Section 80 (4) of the Fiscal Management and Accountability (FMA) Act 2003. This section requires that the concerned Minister shall, within two months following the receipt of the annual report, present the report of each Statutory Body to the National Assembly.

**Ministry's Response:** The Ministry indicated that efforts are being made to have the audited reports on hand laid in the National Assembly.

**Recommendation:** The Audit Office recommends that the Head of Budget Agency ensure strict compliance with Section 80 (1), (3)(c) and (4) of the FMA Act 2003. (2023/09)

*Audit of the Accounts of the Guyana Lotteries Commission*

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

113. 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 audit and reporting and the last audit report was issued for the year 2023.

114. According to the Receipts and Disbursements Statement of the Ministry of Finance, for 2023, the Ministry budgeted \$472.500M for Lottery Receipts under the category of Miscellaneous Revenue, while an amount of \$550M was transferred from the bank account No. 3119 to the Consolidated Fund. For 2022, the amount of \$400M was budgeted while amounts totalling \$450M were 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.

115. According to the Cash Book, an amount of \$550M was transferred to the Consolidated Fund while the sum of \$492.678M was disbursed to various agencies for 2023.

*Basic Needs Trust Fund*

116. The amount of \$600M was allotted in 2023 for the Basic Needs Trust Fund and entails provision for Cycle 10 interventions including: (i) construction of schools; (ii) rehabilitation of community roads; (iii) water supply systems at Nappi, Warawatta, Kariako, Kurukubaru and Surama; (iv) livelihood enhancement projects; and (v) skills training.

117. According to the Appropriation Accounts, the sum of \$304.798M was expended, resulting in a difference of \$295.202M. The Project is subject to separate financial audit and reporting and the last audit report was issued for the year 2023.

*Integrated Financial Management and Information System (IFMIS)*

118. 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).

119. 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.

120. 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

121. During the first quarter of 2016, the Ministry of Finance in collaboration with Free Balance 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 eProcurement.

122. 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.

123. 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.

124. 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.

125. 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.

126. 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 Ministry of Finance concurs with the statements by the Audit Office of Guyana.

**Recommendation:** *The Audit Office recommends that the Accountant General's Department continue its efforts to have the Government Accounting System updated to ensure transparency and accountability of public finances. (2023/10)*

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

127. 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.

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

129. 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).

130. 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.

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

Public Procurement Commission

132. The first five members of the Public Procurement Commission was appointed 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. The Secretariat for the Commission was established in 2017 to provide support to the Commission in execution of its functions and is headed by a Chief Executive Office.

133. The Public Procurement Commission is subject to separate financial audit and reporting and the last audit report was for the year 2023.

134. The Commission is mandated by Section 212 AA (1) (b) of the Constitution of the Co-operative Republic of Guyana, Cap. 1:01 to “*promote awareness of the rules, procedures and special requirements of the procurement process among suppliers, Contractors and public bodies.*” In this regard, the Commission have been hosting training, workshops and outreaches with the last being in July 2023 where the Commission hosted a Public Open Day at the Kumaka Waterfront, Region No. 1.

135. 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. At the time of reporting in September 2024, the Commission had ten companies/individuals listed as debarred Contractors/Suppliers on its website. In addition, the Commission also issued a Circular on 27 March 2023 to all Permanent Secretaries, Regional Executive Officers, Heads of Agencies and Heads of Departments reminding them of their responsibilities regarding suspension and debarment of Suppliers and Contractors. In addition, a Debarment Brochure was also published by the Commission.

136. 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. The Commission published two brochures on Tender and the Procurement Process in March and April 2023 respectively. The Commission also published a Complaint Brochure in March 2023.

137. 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 \$1.500M. 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 2003 and its Regulations. In particular, procuring agencies were not reporting to the National Board all Contracts awarded in excess of \$1.500M thereby restricting the National Board from publishing on its website all Contracts awarded. In March 2023, the Public Procurement Commission issued a Circular reminding all heads of their obligation in this regard.

### Prior Year Matters

138. As mentioned in previous reports, the amounts of US\$2M and US\$900,000 remained outstanding from the sale of the Guyana Stores Limited and the Guyana National Paints Company, respectively. Guyana Stores Limited 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. With regards to sale of Guyana Stores, on 17 December 2020, the Court ruled in favour of NICIL; however, the Purchaser 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.

**Ministry's Response:** The Ministry stated that NICIL is awaiting a notice of fixture from the Court of Appeal to hear the application for a stay of execution for the matter regarding Guyana Stores.

Concerning the National Paints Company, the purchaser has since died, and a Summons filed to have the administrator of his estate be substituted. The Summons has not yet been heard.

**Recommendation:** *The Audit Office recommends that on conclusion of these matters by the Court, the Ministry provide the Audit Office with an update. (2023/11)*

139. 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.

140. On 13 January 2020, the High Court issued a Court Order in favour of NICIL for the payment of US\$3.200M 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\$1.800M 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. At the time of reporting in September 2024, no further amount was received by NICIL.

**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\$10,963,400 together with 12% per annum compounded daily with effect from March 2019 on the principal sum of US\$5 million until the judgment is fully paid.

**Recommendation:** *The Audit Office recommends that the Ministry ensure that the outstanding amounts are received as order by the Court. (2023/12)*



Follow-up on the Implementation of Prior Year Audit Recommendations

141. The table below shows the prior year matters as contained in the Auditor's General 2022 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 4 recommendations; 3 were partially implemented while 1 was fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/14	Breach of FMA Act 2003		√	
2022/15	Updating of Government Accounting System		√	
2022/16	Outstanding Court matter		√	
2022/17	Loss to be written off	√		

## GUYANA REVENUE AUTHORITY

142. 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 two departments: (i) the Customs and Excise Department and (ii) the Inland Revenue Department, and in 2007, the Value Added Tax Department was added. The functions of the three departments are governed by the Customs Act 82:01, the Income Tax Act 81:01 and the Value Added Tax Act, respectively.

143. 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, which was signed by the Minister of Finance on 16 January 2006. It was amended by Act No. 6 of 2007, which was signed 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 on every taxable import of goods or import of services other than an exempt import. This rate was reduced to 14% by Amendment No. 8 of 2016 to the Principal Regulations made under the Act and came into effect on 1 February 2017.

144. 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 the written laws relating to revenue and creating full awareness of the obligations and rights of revenue payers in society.

145. The Authority utilises the following computer programs: ASYCUDA World Software for Customs operations, the Optimal Revenue Management System (RMS) for Internal Revenue and VAT operations, and the Licence Revenue Processing System (LRPS) for Licence Revenue operations. In addition, the Authority uses ‘Alfresco’, a content management software, to scan and upload taxpayers’ information into its database.

### ASYCUDA World (AW)

146. The Automated System for Customs Data (ASYCUDA) software programme was first implemented in April 1996, and later upgraded to ASYCUDA World in January 2017. It is an integrated customs management system designed to simplify, streamline and harmonise customs procedures, rules, regulations, legislation and documents, as well as customs data capture, coding and accounting. It was developed by the United Nations Conference on Trade and Development to assist customs authorities worldwide to automate and control their core processes and obtain timely, accurate and valuable information to support government projections and planning.

147. ASYCUDA World consists of two core Modules: the e-Manifest and the Electronic Single Administrative Document (e-SAD). At the time of reporting in September 2024, both modules were fully operational. The project to implement the software concluded in October 2020; however, a small support team continues to assist internal and external stakeholders.

Optimal Revenue Management System (RMS)

148. In 2018, the Authority engaged Data Torque Limited, a specialist New Zealand technology Company to deliver a programme of work to implement a new electronic tax administration system for the Authority. The system was required to be developed based on the Company's commercial off-the-shelf Revenue Management System (RMS) and associated professional services.

149. The core business objectives for the implementation of the new software are: (i) to comprehensively automate tax administration procedures; (ii) improve efficiency in tax administration through accuracy, completeness and timeliness of tax collection and reporting; (iii) improve the timeliness of payments to reduce debts; and (iv) to promote synergies across Government agencies through information sharing.

150. The total cost of US\$6.623M, exclusive of taxes, for the acquisition of the software is to be met from the Authority's capital subventions over the period 2018 to 2023. This figure 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 in September 2024, the sum of US\$5.633M, equivalent to GYD\$1.219 billion or 90% of the total cost of the software, was paid.

151. The software is being implemented in three phases:

- Phase 1: Core functional modules and e-Services,
- Phase 2: Additional workflows and online functionality, and
- Phase 3: Advance compliance, business intelligence and risk management

152. Phase 1 was launched in February 2021, and as at 31 March 2021, thirteen modules had been operationalised. The modules are as follows:

- 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; and (b) assessments
- 7) Taxpayer accounting
- 8) Revenue accounting
- 9) Role-based security
- 10) e-Services: Online filing of returns for the various tax types such as PAYE, VAT, Property Tax, etc.
- 11) Document management
- 12) Taxpayer services – Part 1
- 13) Tax Type Rollout (PAYE, Income Tax-Self Employed, Corporation Tax, VAT, Excise, Premium, Travel Voucher and Travel Tax, Withholding Tax, Professional Fees, Tributors, Capital Gains Tax, Property Tax: Individuals and Company).

153. However, at the time of reporting, Phases 2 and 3 were yet to be implemented. The deliverables under Phases 2 and 3 are as follows:

- i. eServices – Part 2 online filing and registrations
- ii. Compliance case workflows (audit, debt, objections, cancellations, refund verification, refund processing, compliance certificates and return compliance)
- iii. Stakeholder integration
- iv. Compliance and performance dashboard reporting.
- v. Additional compliance features
- vi. Risk rule management
- vii. Risk case selection and profiling
- viii. Business intelligence and data mining – advanced compliance
- ix. Revenue analysis, forecasting and modeling
- x. Taxpayer services – Part 2

**Authority’s Response:** The Head of the Authority indicated that Management is actively working on finalising the detailed project plan for these phases. The registration module will be delivered by December of 2024, while the remainder of Phases 2 and 3 are anticipated to be completed by August 2025.

**Recommendation:** *The Audit Office recommends that the Management of the Authority continue its efforts to finalise the detailed project plan to ensure the modules are implemented within the planned timeframe. (2023/13)*

#### Human Resources

154. During the year 2023, eighty-five employees ceased working with the Authority. The employees included sixty-eight Permanent Pensionable, ten Permanent-Gratuity, and four Temporary Contracts. The following table provides an analysis of the employees.

Reason	Number of Employees
Resigned	54
Retired	12
Contract ended	7
Terminated	5
Dismissed	3
Death	4
Total	85

155. As can be noted in the table above, fifty-four employees or 66% resigned while eight or 10% were dismissed or services terminated. The reasons for the employees being dismissed or terminated are: allegations of corruption, gross misconduct, poor performance, attendance and punctuality, and breach of procedures. The employees dismissed and terminated held the positions of Occupational Safety and Health Officer, Clerk IIs, Patrol Officers II and Cleaners.

**Authority's Response:** The Head of the Authority indicated that departure from the Authority could be voluntary (resignation) or involuntary (retirement/contract ended/termination/dismissals/ death). It should be noted that of the departures for the year 2023, 68% represent clerical support, 11% other technical posts, 19% senior technical posts, and 2% management posts. Most employees who opt to leave the GRA are clerical support. These posts range from grades 1 to 4 and can be replaced by the wide job market. GRA maintains its position as an employer of choice, where employees in higher positions maintain their service until retirement (60 years). In the cases of involuntary departures, the Authority maintains its position to take disciplinary action, where required, for those who breach the Employee's Code of Conduct and is beyond reform.

**Recommendation:** *The Audit Office recommend that the Management of the Authority continue its efforts to employ strategies to reduce employee turnover. (2023/14)*

#### *The Establishment of the Petroleum Revenue Department*

156. In July 2020, the Board of the Authority approved the establishment of the Petroleum Revenue Department (PRD). 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.

157. The strategy used to effectively commission, and staff the PRD entailed training Officers from the various audit functions within the Authority to create a repository of necessary skill sets. During 2023, multiple training sessions were held by: (i) Tropical Basic Offshore Survival and Emergency Induction Training (T-BOSIET), (ii) Compressed Air Emergency Breathing System (CAEBS), (iii) ODITC Incorporated, (iv) Bayphase and (v) S&P Global, to build capacity to administer domestic taxes within the Oil and Gas Sector, including training in principles of cost recovery, benchmarking and offshore operations.

158. As of 30 June 2024, the approved staff complement of the PRD was sixty-seven, while the actual number of positions filled was thirty-nine. The following table provides a comparison of the approved staff complement as compared to the actual as at 30 June 2024.

Positions	Approved Staff Complement	Current Staff Complement	Current Vacancies
Deputy Commissioner	1	2	(1)
Assistant Commissioners	3	3	0
Administrative Officer	1	2	(1)
Tax Audit Officers	25	10	15
Objections & Appeals Officers	2	2	0
Cost Recovery Audit Officers	19	10	9
Petroleum Support Officers	16	10	6
Total	67	39	28

**Authority's Response:** The Head of the Authority indicated that efforts to fill the vacant positions are currently in progress, to ensure that the Authority is adequately staffed to meet its operational requirements.

**Recommendation:** *The Audit Office recommend that the Management of the Authority continue its efforts to fill the vacant positions. (2023/15)*

*The Establishment of the Customs Petroleum Unit (CPU) Customs and Trade Administration*

159. In June 2021, the Authority established the Customs Petroleum Unit (CPU) Customs and Trade Administration with the mandate to monitor and verify customs procedures relative to the Oil and Gas Sector, inclusive of: entry processing, cargo clearance, quality assurance, shadowing the valuation process of export oil, valuation of goods imported by oil companies, Contractors and Sub-Contractors, exemptions, tariff classification, data analysis, research, inventory monitoring, and report and trade facilitation.

160. During 2023, staff of the CPU participated in the following training programmes (i) Customs Officer III; (ii) Inspection Training; (iii) Crude Marketing and Trading Programme; and (iv) Validation and Capacity Building. In addition, seventeen staff completed the Tropical Basic Offshore Survival and Emergency Induction Training (T-BOSIET) at the 3tEnermech Training School located at Lusignan, East Coast Demerara.

161. As of 30 June 2024, the approved staff complement of the CPU was thirty-two, while the actual number of positions filled was twenty-one. The following table provides a comparison of the approved staff complement as compared to the actual as at 30 June 2024.

Positions	Approved Staff Complement	Current Staff Complement	Current Vacancies
Deputy Commissioner	1	1	0
Relationship Specialist /Manager	1	1	0
Boarding Officers	13	14	(1)
Post Clearance Officers	2	1	1
Supervisor – Entry Processing	1	1	0
Risk Management Officers	2	1	1
Data Analysis and Research Officers	2	0	2
Classification and Valuation Officer	2	1	1
Exemption and Inventory Monitoring (E&IM) Supervisor	1	0	1
E&IM Officers	4	0	4
Administrative Officer	1	1	0
Entry Processing Clerks	2	0	2
Total	32	21	11

**Authority’s Response:** The Head of the Authority indicated that efforts to fill the vacant positions are currently in progress, to ensure that the Authority is adequately staffed to meet its operational requirements.

**Recommendation:** The Audit Office recommend that the Management of the Authority continue its efforts to fill the vacant positions. (2023/16)

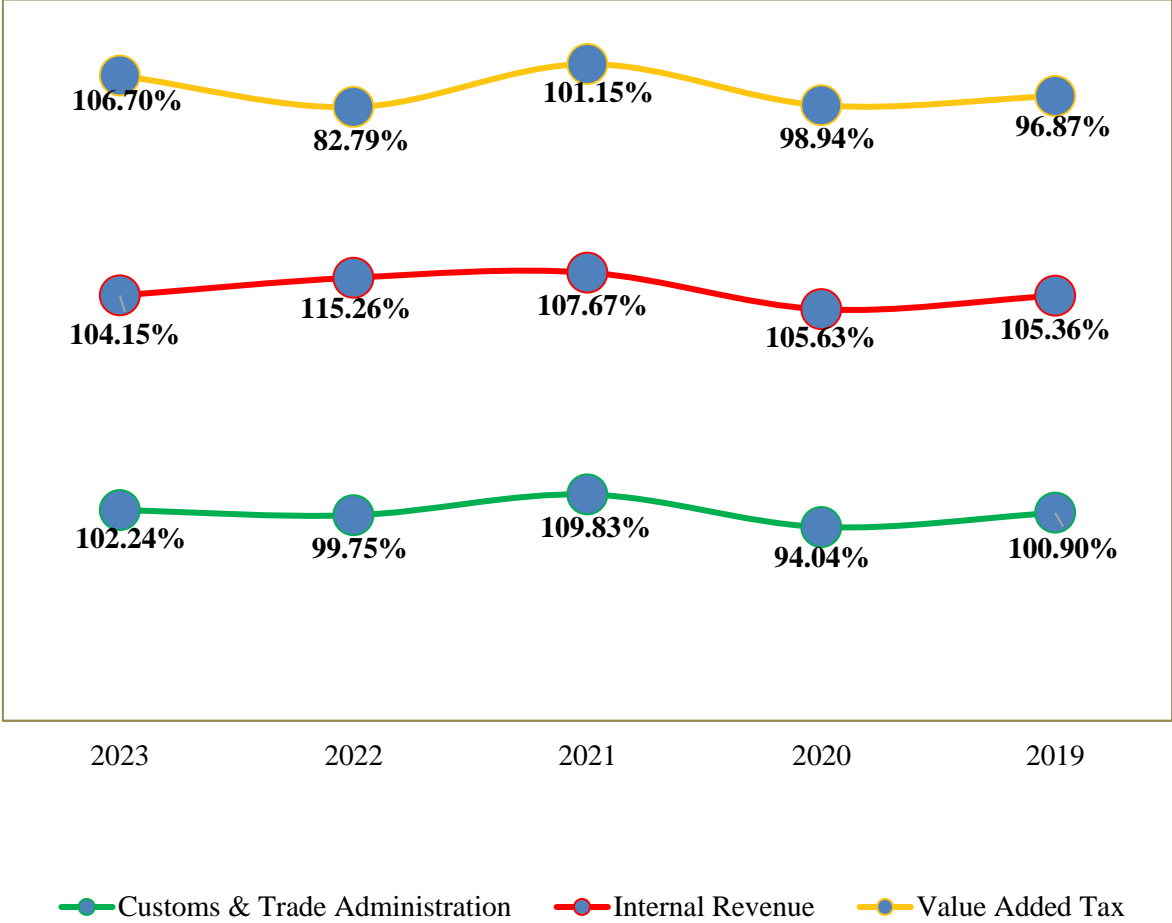
### Revenue Collection

162. According to the Authority’s Statements of Receipts and Disbursements, the sum of \$320.110 billion was estimated to be collected as revenue for the year 2023. However, this figure was revised by the Authority to \$350.346 billion. Actual collections paid into the Consolidated Fund totalled \$366.615 billion. This represents a positive variance of \$16.269 billion, equivalent to 5% above the revised estimated collections. The following table provides details.

Description	Approved Estimates \$’000	GRA’s Revised Estimates \$’000	Amount Collected and Paid into Consol. Fund \$’000	(Under)/Over Revised Estimates \$’000
Customs & Trade Administration	33,582,660	34,201,489	34,967,699	766,210
Value Added Tax	88,636,590	97,373,526	103,786,991	6,413,465
Internal Revenue	197,890,573	218,770,904	227,860,321	9,089,417
Total	320,109,823	350,345,919	366,615,011	16,269,092

163. The following graph illustrates the performance rates as per revenue area for the years 2019 to 2023.

**LINE GRAPH SHOWING PERFORMANCE RATES AS PER  
REVENUE AREA  
FOR THE YEARS 2019 TO 2023**



**Figure 5**



Revenue Collections from the Oil & Gas Sector

164. The total revenue collected from taxpayers in the Oil and Gas Sector for the year 2023 amounted to \$128.070 billion and comprised revenue of \$122.162 billion and \$5.908 billion from the internal revenue and customs, respectively. This represents a positive variance of \$40.245 billion or 46% above the actual collections for the year 2022. Notably, this sector contributed to approximately 35% of the gross overall revenue collected by the Authority. The total contractual tax exemptions granted to the Oil and Gas Sector during the year under review totalled \$196.569M.

165. In respect of VAT refunds, a total of 123 applications with a value of \$10.233 billion were received in 2023 by the PRD from companies in the Oil and Gas Sector. VAT credits totalling \$3.544 billion were disallowed, while approved refunds amounted to \$8.854 billion. During 2023, eighteen companies received payments totalling \$3.534 billion; whilst refunds totalling \$3.169 billion for seventeen companies were used to offset outstanding tax liabilities.

Customs and Trade Administration

Revenue Collection

166. According to the Statement of Receipts and Disbursements - Customs and Trade Administration, the sum of \$33.583 billion was estimated to be collected from customs duties, trade and other taxes, fees, fines and licences for the year 2023. However, this figure was revised by the Authority to \$34.201 billion. Actual collections paid into the Consolidated Fund totalled \$34.968 billion. This represents a positive variance of \$766.210M, equivalent to 2% above the revised estimated collections. The following table provides details.

Line Item	Description	Approved Estimates \$'000	GRA's Revised Estimates \$'000	Amount Collected and Paid into Consol. Fund \$'000	(Under)/Over Revised Estimates \$'000
5011	Import Duties	29,444,748	29,863,380	30,409,902	546,522
5021	Export Duties	84,576	133,982	134,512	530
5031	Stamp Duties	78,928	98,948	86,074	(12,874)
5063	Cons. Tax Betting Shops	192,139	493,016	492,903	(113)
5072	Environmental Levy	2,885,973	2,805,759	2,941,081	135,322
5079	Misc. & Other Taxes	436,663	397,332	368,191	(29,141)
5081	Overtime Fees	364,688	325,726	395,778	70,052
5082	Departmental Fines	69,573	51,572	108,299	56,727
5083	Warehouse Rent & Charges	8,095	14,029	13,968	(61)
5084	Liquor Licence	17,277	17,745	16,991	(754)
Total		33,582,660	34,201,489	34,967,699	766,210

167. As can be noted in the table above, Import Duties totalling \$30.410 billion accounted for 87% of the total revenue collected by the Customs and Trade Administration. However, notwithstanding the overall positive variance, shortfalls totalling \$42.943M were recorded for five individual revenue categories: Stamp Duties, Consumption Tax on Betting Shops, Customs Miscellaneous and Other Taxes, Warehouse Rent and Charges, and Liquor Licences.

### Seizures

168. Standard Operating Procedures that were established in accordance with Sections 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 in September 2024, for the years 2018 to 2022, a total of 152 seizure files remained open. During the year 2023, the Authority failed to close eighty-seven files that were opened. The reasons for the eighty-seven files not closed include pending sales of seizures, disposals of assets and payment of taxes and fines estimated at \$76.604M. The table below shows the status of the files for the years 2018 - 2023:

Year	№. of Seizures	№. of Files Closed	№. of Files Not Closed
2018	425	403	22
2019	661	615	46
2020	275	256	19
2021	250	216	34
2022	160	129	31
Sub-Total	1,771	1,619	152
2023	201	114	87
Total	1,972	1,733	239

**Authority's Response:** The Head of the Authority indicated that Management is in the process of reviewing the prior year files with a view of having same written-off based on the various circumstances, such as cases where offenders cannot be located after all efforts are explored, offenders not in the jurisdiction, seizures disposed, court matters discharged, etc. For the year 2023, an additional eighteen files were closed.

**Recommendation:** *The Audit Office recommend that the Management of the Authority continue its efforts to have the outstanding files closed. (2023/17)*

169. During 2023, amounts totalling \$181.926M, \$35.418M and \$30.635M were collected as additional duties and taxes, fines and conveyances, and sale of seizures, respectively. Also, a comparative analysis of the years 2022 and 2023 showed an increase of forty-one seizure investigations being conducted and an increase of revenue collection by \$192.226M.

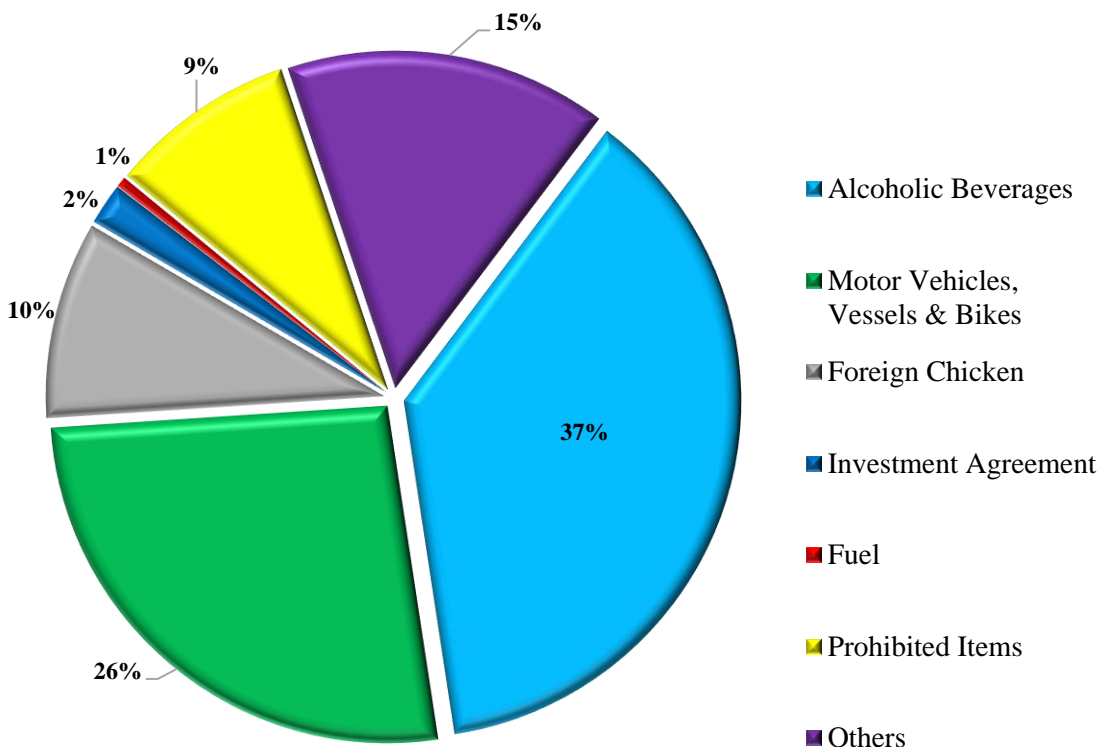
170. Further, the Authority continued to experience delays in dealing with seized items from taxpayers. The delay in processing seizures can result in the deterioration of related goods and subsequent loss in revenue. The total estimated outstanding revenue with respect to the 239 files that remain opened was valued at approximately \$196.179M.

***Authority's Response:*** The Head of the Authority indicated that the Revenue Authority has consistently, over the years, addressed the processing of seizures in an expeditious manner. It must be noted, that seizures are generally disposed of in accordance with the provisions of Section 226 of the Customs Act, Chapter 82:01. In view of same, processing of seizures may be delayed, in some instances, as a result of, inter alia, on-going investigations, on-going court matters, awaiting payment of outstanding liabilities etc. Notwithstanding same, steps are generally taken to prevent loss of revenue since LEID continues to dispose of seized goods expeditiously in accordance with the provisions of the Customs Act, Chapter 82:01.

***Recommendation:*** *The Audit Office recommend that the Management of the Authority continue its efforts to ensure that seizure cases are addressed promptly so that files are closed within a reasonable timeframe to minimise the loss of revenue. (2023/18)*

171. Of the 201 seizure files opened in the year 2023, 73% (147 files) were for the seizure of alcoholic beverages, foreign chicken, motor vehicles and spare parts, 25% (50 files) were for prohibited items, fuel and miscellaneous seizures and the remaining 2% (4 files) were in relation to the seizure of tax exempted items granted under investment agreements. It should be noted that although seizures in relation to investment agreements represented only 2% of the total files opened, the estimated revenue from the disposal of the tax-exempted items is \$114.421M, or 39.10% of the total seizures for 2023. The following figure shows the percentages representing the specific categories of seizures in 2023.

**CATEGORIES OF SEIZURES**



**Figure 6**

172. Audit examination of seizure files revealed that in respect of Seizure Case File No. 42/2022, it was observed that there was a four-year continuous negotiation between the Authority and a taxpayer that resulted in an agreement of the taxpayer having to pay to the Authority, \$75M in taxes over a six-month period. The payments commenced in February 2022, however, at the time of reporting in September 2024, only two payments totalling \$8M were made resulting in an outstanding balance of \$67M. The payments represent only 10.67% of the total agreed amount to be paid to the Authority.

173. The initial amount that was due and payable to the Authority was \$126.367M in respect of Pro-Rated Customs duties and taxes on motor vehicles imported for a Government Contract. This matter relates to twenty-eight vehicles out of a total of seventy-nine motor vehicles and equipment that were granted tax exemption to be used for the execution of a Government Contract. However, it was noted by the Authority that the twenty-eight vehicles were being utilised contrary to the purpose for which the tax exemption was granted.

***Authority's Response:*** The Head of the Authority indicated that in a subsequent letter dated 3 February 2023, the taxpayer was reminded of his obligations since the records revealed that no payment was effected from June 2022 to February 2023. After the nine months period elapsed on 20 March 2023, the taxpayer was granted a further one month extension via letter dated 11 April 2023 to effect full payment of the balance of taxes of \$67M. Thereafter, meetings were held with the taxpayer to resolve this matter and a further letter dated 25 April 2024, was sent demanding the taxes of \$67M together with outstanding taxes for other matters. In several subsequent correspondences, the taxpayer submitted proposals to pay a lesser amount to settle the matter based on the condition of the motor vehicles. However, these proposals are under review and the Authority will notify the Taxpayer of the tax position once the review is finalised.

***Recommendation:*** *The Audit Office recommends that the Management of the Authority continue its efforts to have the seizure case finalised and collect all outstanding taxes. (2023/19)*

#### Want-of-Entry

174. As previously reported in 2023, third-party confirmation was sought to verify that a sealed bid exercise held in February 2022, was conducted in a free and fair manner. The exercise revealed that twenty-two bids were received for the sale of a Toyota Allion motor vehicle. It was reported that efforts to contact the first four bidders proved futile and as such, the fifth highest bidder was contacted who accepted the offer. It should be noted that the first two bidders offered bids ranging between \$1.126M to \$1.008M while the third, fourth and fifth bidders offered bids ranging between of \$0.800M to \$0.600M.

175. Audit checks with the fifth bidder who accepted the offer, revealed that the bidder never received a call from the Authority and was not in possession of the vehicle. However, it was observed that a payment of \$0.600M was made by the said bidder on 31 May 2022 via receipt number 2022 R 10454. In addition, a visit on 5 July 2023 to the Muneshwar's Wharf where the vehicle was stored revealed that it had been removed but the identification of the person that uplifted the vehicle could not be determined since a register maintained for the movement of lodged items was not presented for audit. A follow-up visit was done on 12 July 2023 and it was reported that the relevant documents (Cart Note and Gate Pass) cannot be located by the Wharf operator. At the time of reporting, this matter is under investigation by the Authority.

**Authority's Response:** The Head of the Authority indicated that an investigation into this matter is currently being conducted by the Special Investigations Unit (SIU) of the Authority. Once completed, a report with recommendations will be submitted to the Commissioner-General.

#### Private Warehouses

176. During 2023, there were thirty-eight private warehouses in operation. An audit examination of the entries in the Warehouse Register for the year 2023 for one warehouse owner revealed that the same invoice numbers were repeatedly recorded against various entries for the importation of vehicles. As such, a request for third-party confirmation from the vehicle suppliers in respect of the total warehoused stock of 151 vehicles, was submitted to the Authority on 27 January 2024. However, at time of reporting, no confirmations were received by the Audit Office.

**Authority's Response:** The Head of the Authority indicated that the Authority has written the taxpayer for an explanation of the observed occurrence, giving fourteen days for the submission of a response. On receipt of their response, a review/investigation will be conducted to determine whether any laws were breached and invoke the necessary remedial action. In the event that the investigation reveals any breaches or gaps in procedures, appropriate measures will be taken to rectify the situation, and relevant personnel will be sanctioned, if necessary, to prevent similar issues in the future.

**Recommendation:** *The Audit Office recommends that the Management of the Authority put measures in place to continually monitor all warehouse activities to provide assurance of the completeness, accuracy and validity of all transactions. (2023/20)*

#### Liquor Licence

177. The Authority issued licences in accordance with the Intoxication Liquor Licensing Act Chapter 82:21. For the year 2023, amounts totalling \$16.991M were collected from the sale of Liquor Licences, an increase of \$0.581M when compared to collections in 2022. Examination of the records revealed that 4,388 Liquor Licences were purchased during the year 2023. According to the Authority's LRPS report, there were 4,522 registrants in the Liquor Licence database as at 31 December 2023, as compared to 4,371 in the year 2022. Of the 4,522 registrants, 92 were new registrants while the difference of 4,430 were previously registered licences. As at 31 December 2023, there were a total of 696 defaulters. The table below summarises the licenses purchased as per the location:

Region No.	Location	LRPS Report (Registrants)	Licences Purchased	Defaulters
1	Mabaruma	9	1	4
2	Anna Regina	385	581	41
3	Parika	666	0	93
4	Georgetown	1,927	2,046	275
6	New Amsterdam	309	1,233	52
6	Corriverton	876	174	106
7	Bartica	231	106	44
8	Mahdia	6	0	3
9	Lethem	48	195	53
10	Linden	65	52	25
Total		4,522	4,388	696

**Authority's Response:** The Head of the Authority indicated that greater emphasis will be placed on compliance control visits to capture defaulters. It must be noted that while the table indicates there were 4,522 registrants and 4,388 licences purchased, the figures are not for unique taxpayers since taxpayers may have purchased licences for several years. Additionally, the 696 defaulters do not indicate unique defaulters but rather the number of licences not purchased.

**Recommendation:** The Audit Office recommends that Management of the Authority continues its efforts to have all defaulters comply with the applicable laws as it relates to Liquor Licences. (2023/21)

### Tax Exemptions

178. Exemptions from duties and taxes totalled \$273.931 billion for the year 2023, as compared to \$163.233 billion in 2022. This represents an increase of \$110.698 billion or 68% over the corresponding period. In addition, it should be noted that the value of revenue foregone for the year 2023 represents 30% of the actual revenue collected by the Authority. The following table provides a summary of tax exemptions granted according to concession categories.

Type of Exemption	2022	2023	Variance
	Amount \$'000	Amount \$'000	Amount \$'000
<u>Conditional Tax Exemptions</u>			
Companies/Businesses	126,240,925	233,207,632	106,966,707
Ministries/Government Depts.	10,800,944	20,544,957	9,744,013
Re-migrants	2,370,230	4,785,797	2,415,567
Churches/Charitable Organisations	1,139,872	690,701	(449,172)
Diplomats	1,264,120	1,804,476	540,356
Public Officials/Officers	2,149,226	2,556,223	406,997
Foreign Funded Projects	993,447	5,640,162	4,646,715
Hospitals	427,286	3,386,281	2,958,995
Local VAT	131,925	553,247	421,322
Sub-Total	145,517,975	273,169,476	127,651,501
Unconditional Tax Exemptions	17,714,806	761,758	(16,953,048)
Total	163,232,781	273,931,234	110,698,453

179. As shown in the table above, tax exemptions granted to companies and businesses totalled \$233.208 billion which represents 86% of the total conditional tax exemptions granted. Notably, tax exemptions in this category were 85% or \$106.967 billion more than the previous year. This resulted from the substantial increase in exemptions granted under Investment Agreements facilitated through the Guyana Office for Investment (Go-Invest) and the Guyana Geology and Mines Commission (GGMC), Manufacturing, Fuel, Mining and Construction. The following table provides a comparative analysis of tax exemptions categories for companies and businesses.

Type of Exemption	2022	2023	Variance
	Amount \$'000	Amount \$'000	Amount \$'000
Investment Agreements	116,451,949	200,337,944	83,885,995
Manufacturing	3,040,804	14,583,590	11,542,786
Non-Oil	2,071,298	2,712,143	640,845
Fuel	1,772,040	10,551,210	8,779,170
Agriculture	1,536,295	1,643,574	107,279
Construction	670,833	1,873,442	1,202,609
Mining	444,288	919,239	474,951
Fishing	117,248	222,167	104,919
Aircraft	89,109	335,625	246,516
Forestry	44,296	27,418	(16,878)
Public Transportation	2,765	1,281	(1,484)
Total	126,240,925	233,207,633	(106,966,708)

#### Temporary Importation of Motor Vehicles

180. Motor vehicles are considered temporary importation when they arrive in Guyana to stay for a period of fourteen days and transcend the defined areas in Regions №. 6 and 9, which are stated as Moleson Creek and the Kurupuri Crossing, respectively.

181. The granting of approval to temporarily import a motor vehicle and issuing a certificate of temporary importation is based on the driver presenting the required documentation to the Authority's Officer at the port of entry. The driver can receive a maximum of two fourteen days' extension. The approval for the first fourteen days is granted by the Manager in the respective Region, while the second fourteen days if required, must be granted by the Controller General - Customs or the Commissioner General.

182. The Authority computerised its temporary importation of motor vehicles system in July 2022 by implementing the 'GRA MV Crossing' software. However, due to internet connectivity issues, a manual register is still maintained. Relevant information is entered in the software which can be readily accessed. For example, when a motorist's passport number is entered, the system displays all his or her personal data; similarly, when a vehicle registration number is entered, all previously entered data is displayed.

183. According to the temporary importation of motor vehicles database, outstanding departures of motor vehicles as at 30 June 2024, totalled sixty-three, of which thirty-two arrived through Lethem and thirty-one arrived through the Moleson Creek Ports-of-Entry. At the time of reporting in September 2024, there was no evidence that the sixty-three vehicles had left the country.



**Authority's Response:** The Head of the Authority indicated that a total of forty-one vehicles are presently in the country with an initial fourteen-day extension. It must be noted that once vehicles overstay in the country, the vehicle will be blacklisted and the owner's information is sent to the Law Enforcement and Investigations Division (LEID) for action.

**Recommendation:** *The Audit Office recommends that Management of the Authority put controls in place to track and locate all outstanding departures with a view to having them comply with the applicable laws as it relates to the temporary importation of vehicles. (2023/22)*

## Other Matters

### Scanners

184. The Authority entered into a Public Private Partnership Agreement with the Guyana National Industrial Company (GNIC) for the utilisation of the Mobile Container Scanner. The scanner operation was launched on 16 July 2018 at the GNIC to facilitate the scanning of export containers.

185. The Container Scanning Unit process entails uploading relevant documents to the system, after which the container enters the scanner in preparation to be scanned. Before the container is scanned, details such as the container number are verified via the live security camera footage. While the container is being scanned, it is monitored using the scanning software and a live feed. Once scanning is completed, the image is transferred to the Officer who is specialised in image analysis and a copy of the image is sent simultaneously to the Command Centre where the image is further analysed by a multi-stakeholder team comprising officials of the Authority and the Customs Anti-Narcotics Unit (CANU). Once the analysis is completed, a report is sent to the Container Scanning Unit informing them of the status of the scan. If there is no anomaly, the container will be issued a gate pass to leave the compound. However, if an anomaly is noted, the Officer will detain the container for further inspection.

186. A site visit was conducted on 4 July 2024 and it was observed that the Fixed Container Scanner is operational while the Mobile Container Scanner is not operational since it is not in working order. A similar observation was made during a site visit conducted on 6 July 2023.

187. In addition, it was observed that the Authority does not have its own security camera system installed but rather, depends on a feed from the Guyana National Industrial Company (GNIC). As a result, the Authority cannot readily review activities of its operations should the need arise. The lack of having timely access to required data could result in the data being compromised.

**Authority's Response:** The Head of the Authority indicated that steps are currently being taken for the Authority to have access to storage and playback access to all cameras at the scanner site.

**Recommendation:** *The Audit Office recommends that Management of the Authority continue its efforts to have the Mobile Container Scanner operational. Also, steps should be taken to ensure that the Authority has instant access to camera storage and playback at the scanner site. (2023/23)*

## Value Added Tax (VAT)

### Revenue Collection

188. According to the Statement of Receipts and Disbursements - Value Added Tax, the sum of \$88.637 billion was estimated to be collected from VAT and Excise Tax for the year 2023. However, this figure was revised by the Authority to \$97.374 billion. Actual collections paid into the Consolidated Fund totalled \$103.787 billion. This represents a positive variance of \$6.413 billion, equivalent to 7% above the revised estimated collections. The following table provides details.

Line Item	Description	Approved Estimates \$'000	GRA's Revised Estimates \$'000	Amount Collected & Paid into Consol. Fund \$'000	(Under)/Over Revised Estimates \$'000
<i>Value Added Tax (VAT)</i>					
5911	Import Goods	28,271,826	28,786,040	28,386,595	(399,445)
5912	Import Services	313,745	291,468	283,928	(7,540)
5921	Domestic Supplies	36,668,797	40,415,726	43,371,995	2,956,269
Sub-Total		65,254,368	69,493,233	72,042,518	2,549,284
<i>Excise Tax</i>					
5951	Imports – Motor Vehicle	15,144,333	17,142,193	20,456,259	3,314,066
5952	Imports – Petroleum Products	0	3,300,410	3,542,066	241,656
5953	Imports – Tobacco	1,310,946	1,051,848	1,120,878	69,030
5954	Imports – Alcoholic Beverage	1,234,799	1,011,313	1,068,093	56,780
5961	Domestic Supp – Alcoholic Beverage	5,692,144	5,374,528	5,557,177	182,649
Sub-Total		23,382,222	27,880,293	31,744,473	3,864,181
Total		88,636,590	97,373,526	103,786,991	6,413,465

189. Notwithstanding the overall positive variance, shortfalls totalling \$406.985M were recorded for the individual revenue categories of Value Added Tax: Import Services, and Import Goods.

### Refunds: Value Added Tax

190. VAT refund payments made during the year 2023 totalled \$5.475 billion or 5.27% of the total revenue collected from VAT and Excise Tax. There was a decrease of \$3.216 billion when compared to refunds paid in 2022. During 2023, the Authority processed 307 refund claims valued at \$278.620M for local companies/businesses and diplomat registrants. The following table provides an analysis of the VAT refund payments made during 2023 as per registrant categories.

Categories	Amount \$'000
<i>Companies/Businesses</i>	
Local Companies/Businesses	184,190
Oil and Gas Sector	3,534,069
Large Tax Payers	1,598,373
Regional Integrated Tax Offices	28,442
Sub-total	5,345,074
Diplomats	125,404
Domestic	4,800
Total	5,475,278

### Refunds: Excise Tax

191. Excise Tax refund payments made during the year 2023 was \$100.419M or 0.10% of the total revenue collected from VAT and Excise Tax. Notably, Tobacco Stamps Refunds accounted for 45.76% of the total Excise Tax Refunds while petroleum products accounted for 32.22%. The following table provides a summary of Excise Tax Refunds as per categories for the year 2023.

Categories	Amount \$'000
Petroleum Products	32,351
Excise - Tobacco	45,945
Others	22,123
Total	100,419

### VAT Registrants

192. The Value Added Tax Act (Amendment) Regulations took effect on 1 February 2017. The Regulations provide for an increase in the VAT threshold from \$10M to \$15M. Every person who carries on a taxable activity and where the taxable activity: (i) equals or exceeds the threshold of \$15M in less than or at the end of twelve months; or (ii) is expected to exceed the threshold in any period during the next twelve months must be registered for VAT. As at 31 December 2023, there were 5,570 VAT Registrants, an increase of 599 registrants, or 12.05%, from the total registrants of 4,971 as at 31 December 2022.

### VAT Returns

193. 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. For the year 2023, a total of 21,219 returns were filed with the Authority, of which, 742 returns were queried. However, at the time of reporting in September 2024, 179 or 24.12% of the cases were unresolved.

**Authority's Response:** The Head of the Authority indicated that Management concurs and will continue to have all refunds processed in a timely manner.

**Recommendation:** *The Audit Office recommends that the Authority continue its efforts to have all VAT returns finalised. (2023/24)*

### Refundable Vat Returns

194. During the year 2023, VAT Refund claims totalling \$3.605 billion were received by the Authority in respect of the years 2021 to 2023. VAT credits totalling \$181.590M were disallowed, while eligible VAT refunds payable amounted to \$278.620M. In addition, amounts totalling \$41.300M were used to set off against tax liabilities. At the time of reporting in September 2024, VAT Refunds were being processed for the years 2017 to 2023.

**Authority's Response:** The Head of the Authority indicated that Management concurs and will continue to have all returns processed in a timely manner.

**Recommendation:** *The Audit Office recommends that the Authority continue its efforts to have all refundable VAT returns processed and finalised. (2023/25)*

### VAT: Objections and Appeals

195. An examination of the Objections and Appeals Registers presented for the year 2023 revealed that sixty-four cases were received by the Authority. At the time of reporting in September 2024, management was still to finalise twenty-seven of the cases, which resulted in the inability to collect potential taxes totalling \$12.304M. Similarly, for years 2018 to 2022, management is still to finalise 220 cases where taxes in dispute amounted to \$365.398M. The following table provides a summary of the number of cases and taxes in dispute.

Year	Type	No. of Cases Received	No. of Cases to be finalised as at 30 May 2024	Taxes in Dispute \$'000
2018-2022	Individual	318	161	314,302
	Companies	385	59	51,096
Sub-total		703	220	365,398
2023	Individual	38	18	11,140
	Companies	26	9	1,164
Sub-total		64	27	12,304
Grand total		767	247	377,702

**Authority's Response:** The Head of the Authority indicated that the Authority has adopted several strategies to expedite the resolution of these cases, and work is actively underway to address them. Further, it is important to note that resolving objections does not guarantee the full collection of taxes held in abeyance. During the objection process, taxes may be either reduced or discharged based on the evidence provided. 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 continue its efforts to have objection cases finalise and collect all outstanding taxes due to the Authority. (2023/26)*

## Internal Revenue

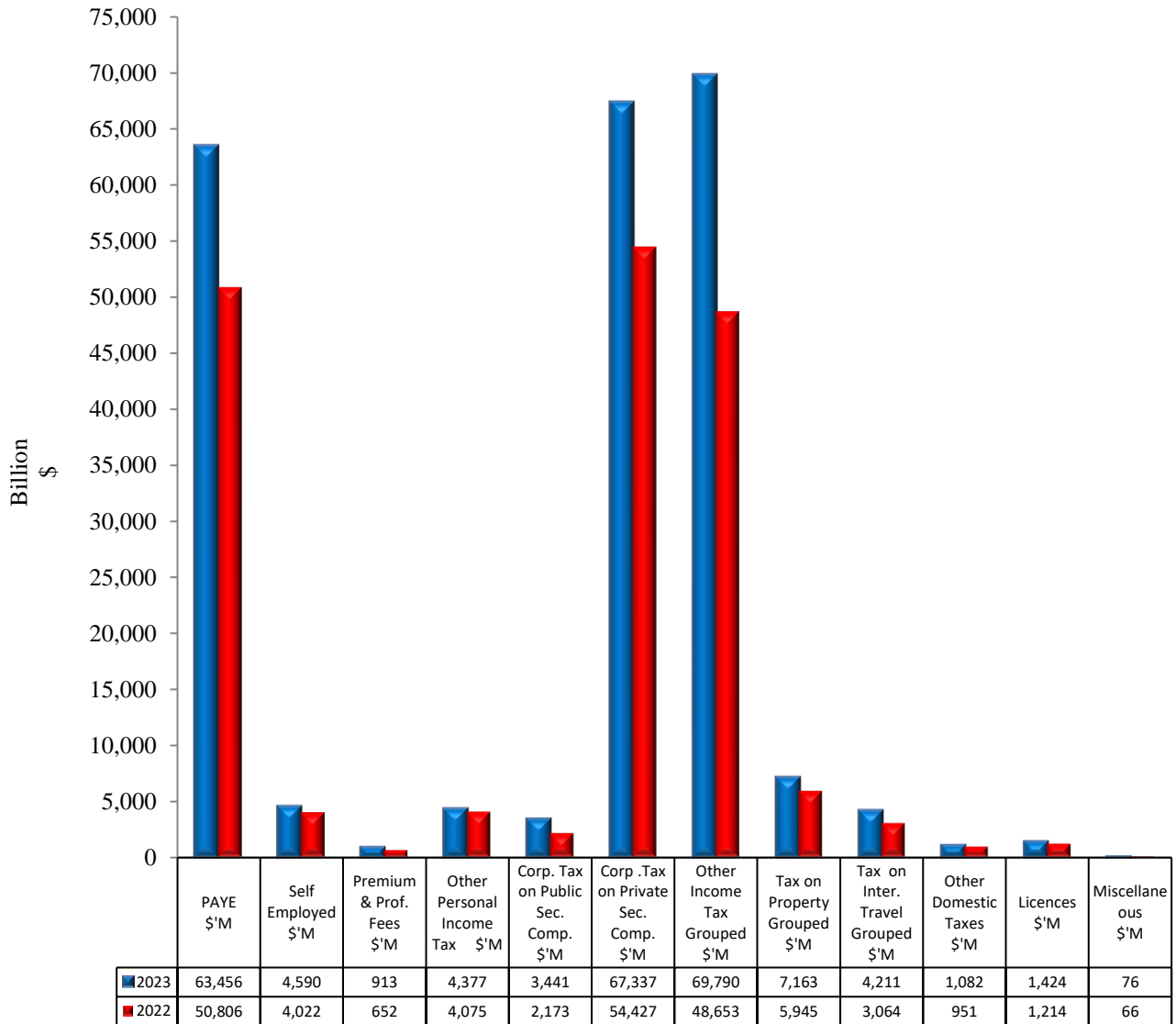
### Revenue Collection

196. According to the Statement of Receipts and Disbursements – Internal Revenue, the sum of \$197.891 billion was estimated to be collected from taxes on income, property, international travel, motor vehicles, licences and miscellaneous fees for the year 2023. However, this figure was revised by the Authority to \$218.771 billion. Actual collections paid into the Consolidated Fund totalled \$227.860 billion, a positive variance of \$9.089 billion, equivalent to 4%, above the revised estimated collections. The tax types that contributed significantly to the positive variance are Withholding Tax and Personal Income Tax - Pay As You Earn (Net Mortgage Interest Relief Refunds).

197. Notwithstanding the overall positive variance, shortfalls totalling \$565.345M were recorded for five individual revenue categories: Professional Fees, Other Personal Income Tax, Travel Voucher Tax, Licences for Other Vehicles and Miscellaneous Licences.

Line Item	Description	Approved Estimates	GRA's Revised Estimates	Amount Collected & Paid into Consol. Fund	(Under)/Over Revised Estimates
		\$'000	\$'000	\$'000	\$'000
5111	Pay As you Earn (incl Tributors Tax)	56,419,604	60,690,832	63,455,649	2,764,817
5112	Income Tax on Self-Employed	4,284,065	4,455,219	4,589,949	134,730
5113	Premium Tax	701,480	835,467	907,471	72,004
5115	Professional Fees	4,958	5,150	5,125	(25)
5119	Other Personal Income Tax	4,763,404	4,808,688	4,377,004	(431,684)
5123	Corp. Tax on Public Sector Companies	1,976,707	2,790,302	3,441,068	650,766
5124	Corp. Tax on Private Sector Companies	61,593,437	67,052,125	67,337,338	285,213
5131	Withholding Tax	54,425,046	63,460,338	68,625,869	5,165,531
5132	Capital Gains Tax	657,987	1,120,638	1,164,154	43,516
5141	Property Tax on Public Sector Companies	156,117	172,808	170,266	(2,542)
5142	Property Tax on Private Sector Companies	5,136,827	5,109,475	5,528,900	419,425
5143	Process Fee (previously Estate Duty)	104,909	95,576	98,719	3,143
5144	Property Tax Individuals	1,388,047	1,351,154	1,365,502	14,348
5151	Travel Voucher Tax	2,589,740	2,852,332	2,723,486	(128,846)
5152	Travel Tax	1,389,167	1,485,064	1,487,211	2,147
5165	Motor Vehicle and Road Traffic Ord.	962,554	1,031,959	1,082,453	50,494
5171	Licences- Motor Vehicles	1,215,703	1,322,708	1,367,685	44,977
5172	Licences- Other Vehicles	583	502	371	(131)
5173	Licences- Trading	18,653	21,807	23,447	1,640
5174	Licences- Miscellaneous	30,275	34,331	32,214	(2,117)
5182	Miscellaneous Fee	71,310	74,429	76,440	2,011
Total		197,890,573	218,770,904	227,860,321	9,089,417

**COMPARATIVE ANALYSIS OF INTERNAL REVENUE  
PAID INTO THE CONSOLIDATED FUND  
FOR THE YEARS 2023 AND 2022**



**Figure 7**

### Internal Revenue Refunds

198. 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 2023, the Authority made refunds totalling \$429.606M to eligible taxpayers using both cheques and electronic payments’ system. The following table provides a summary of refunds made as per tax type.

Tax Type	Amount \$’000
Individual Income Tax (IIT)	193,713
Corporation Income Tax	231,613
Individual Property Tax	539
Company Property Tax	249
Withholding Tax	1,858
Capital Gain Tax	1,173
PAYE	175
Self Employed	286
Total	429,606

**Authority’s Response:** The Head of the Authority indicated that the Authority continues to seek the support of the Banking institutions through the Bank of Guyana clearing system to have refunds expedited using taxpayer’s bank accounts since over 50% of all refunds by mail are returned to the Authority unopened. Therefore, direct deposits into taxpayers’ bank accounts are being made.

**Recommendation:** *The Audit Office recommend that Management of the Authority continues to expedite the refunds to all un-opened mails. (2023/27)*

### Mortgage Interest Relief (MIR)

199. Section 20A (1) of the Income Tax Act, Chapter 81:01 states that “*subject to this Act and the Regulations made under it, in ascertaining the chargeable income of an individual who was resident in Guyana in the year immediately preceding the year of assessment, there shall be allowed a deduction of the interest paid on housing mortgage loans owed by the individual to licensed financial institution or approved mortgage finance companies for:*

- *the purchase of land for constructing a residential building;*
- *the construction of a residential building; or*
- *the acquisition of a residential building”*

200. During 2023, the Authority received a total of 613 applications, 447 were received in Georgetown while 166 were received at the Regional Integrated Tax Offices. The following table provides a summary of applications received at the Regional Integrated Tax Offices.

Location	No. of Applications Received
Anna Regina	16
Parika	16
Bartica	06
Corriverton	17
Linden	31
New Amsterdam	78
Lethem	2
Total	166

201. Of the 447 applications that were received in Georgetown, 427 applications were approved while twenty were disapproved. Mortgage Interest Relief payments totalling \$812.966M were made for the years 2019 to 2023. Notably, there was an increase of \$157.852M when compared to the payments made in 2022. The following table shows a comparative analysis of MIR payments over a five-year period (2019 – 2023).

Year	MIR Payments \$'000	Increase \$'000	Percentage Increase
2019	187,004	19,113	12%
2020	434,364	247,360	132%
2021	596,359	161,995	37%
2022	655,114	58,755	10%
2023	812,966	157,852	24%

**Authority's Response:** The Head of the Authority agrees with the above statement.

**Recommendation:** The Audit Office recommends that the Authority continues its efforts of paying MIR in a timely manner. (2023/28)

#### Self-Employed Tax

202. Amounts totalling \$4.590 billion were collected and paid into the Consolidated Fund Account as Self-Employed Tax for the year 2023. However, 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 2023, there were 21,706 inactive and 25,306 active self-employed registrants in the Optimal database. For the year 2023, 16,421 registrants filed a return.

**Authority's Response:** The Head of the Authority agrees with the above statement. However, on-going actions are taken to have all self-employed persons registered and demand all outstanding taxes and returns in accordance with the relevant Tax laws.

**Recommendation:** The Audit Office recommend that the Authority continue its efforts to have self-employed persons register and complies with the relevant tax laws. (2023/29)



### Pay As You Earn

203. Personal Income Tax - PAYE collected and paid into the Consolidated Fund Account for the year 2023 amounted to \$63.456 billion or 27.85% of the total revenue collected by Internal Revenue. The revenue deposited is net of MIR payments made.

204. In accordance with the Income Tax Act, every employer is required to submit a “Return” to the GRA relating to the earnings of each employee. The Return must be submitted monthly during the year of income (Form V) and in summary during the year of assessment (Form II). During the year 2023, a total of 39,211 Forms V and 2,326 Forms II were lodged with the Authority. Of these figures, a total of 30,990 Forms V and 1,838 Forms II were lodged at the Authority’s Head Office in Georgetown and at the time of reporting in September 2024, all the Forms V lodged were verified while 1,670 of 91% of the Forms II were verified. The following table provides a breakdown of the Forms V and II lodged as per location.

Location	Forms V	Forms II
Georgetown	30,990	1,838
Anna Regina	688	19
Bartica	1,046	78
Corriverton	2,946	211
Lethem	316	20
Linden	679	40
Mabaruma	96	1
New Amsterdam	1,383	69
Parika	1,067	50
Total	39,211	2,326

**Authority’s Response:** The Head of the Authority agrees with the above statement. However, ongoing actions are taken on the verification and reconciliation activity to ensure PAYE collected on behalf of the government are paid over to GRA. A risk management approach is taken to prioritise high-risk taxpayers with revenue implications.

**Recommendation:** *The Audit Office recommends that the Authority continue its efforts to have returns verified in a timely manner. (2023/30)*

### Professional Fees

205. Total revenue collected from Professional Fees for the year 2023 amounted to \$5.125M, an increase of \$0.390M when compared to 2022. However, 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 at the time of reporting in September 2024, the matter had not been finalised. As a result of this order, the Authority was barred from collecting additional sums in Professional Fees for 2023.

**Authority’s Response:** The Head of the Authority indicated that the Authority is indeed restrained from collecting the higher fees by virtue of the Conservatory Order issued in October 2003. This matter is still pending in the court.

### Corporation Tax

206. During the year 2023, amounts totalling \$70.778 billion were collected as Corporation Tax from Private and Public Sector companies. This represents an increase of \$14.179 billion when compared to the collections for 2022. Further, the collections from Corporation Tax for the year 2023 represented 31.07% of the total revenue collected from Internal Revenue. It was noted that the main contributors to the increased collections were a result of payments made by companies in the Oil and Gas, and Private Sectors. The companies categorised under the Private Sector included those in wholesale and retail trade, mining and quarrying, repairs to vehicles and motorcycles, and financial and insurance activities.

207. As at 31 December 2023, there were 5,621 inactive and 3,561 active registrants in the Optimal database. For the 2023, a total of 2,957 companies filed returns for the year of assessment 2023 as required by the Income Tax Act and applied by the Corporation Tax Act.

**Authority's Response:** The Head of the Authority agrees with the above statement. However, ongoing actions are taken to demand all outstanding taxes and returns in accordance with the relevant Tax laws. 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 implication.

**Recommendation:** *The Audit Office recommends that the Authority continue its efforts to have self-employed persons register and comply with the relevant tax laws. (2023/31)*

### Travel Tax and Travel Voucher Tax

208. The total taxes on international travel collected for the year 2023 amounted to \$4.211 billion, an increase of \$1.147 billion above the collections for the year 2022. It should be noted that the amount collected includes payments totalling \$198.276M for outstanding tax liabilities in respect of the years 2020 (\$74.176M) and 2021 (\$124.100M).

209. An amendment to Section 56(2) of the Tax Act, Cap. 80:01 which took effect on 1 February 2017, states: *“Every traveller in respect of each occasion on which he leaves Guyana shall pay a travel tax of three thousand five hundred dollars in pursuance of section 56(2).”* The amendment to the Principal Act. In addition, Act No.9 of 2017, Tax (Amendment) Act 2017, Section (2A)(a) which also took effect on 1 February 2017, states: *“The Commissioner may appoint such number of collection agents as he deems necessary for the purpose of collecting and remitting travel tax.”* Also, Section (2A)(b) states: *“Travel Tax may be paid to the Commissioner or to an agent of the Commissioner in accordance with Section 10(1) of the Travel Voucher Tax Act.”* As such, Travel Tax is now included in passenger ticket costs and is remitted to the Authority by commercial airlines.

210. The Travel Voucher Tax (Amendment) Act 2017 states: “where a carrier or charterer who fails to remit Travel Voucher Tax when it becomes due and payable the carrier or charterer commits an offence and shall be liable to a fine under Section 10 (1A) (a) and to the forfeiture of the bond executed under paragraph (e).” Airlines are required to pay taxes of 15% on the value of all tickets sold at the same time the returns are lodged. Failure to comply with this requirement will result in a 15% penalty on the unpaid gross amount in addition to interest charges for every day late.

211. At the time of reporting in September 2024, the Authority is yet to collect Travel Voucher Tax and Travel Tax totalling approximately \$53.627M from five airlines that ceased operations in Guyana. Notably, bankruptcy and liquidation are the core reasons for these airlines ceasing operations in Guyana. It should be noted that the Authority has made claims with the liquidators and with the countries in which the airlines were registered.

**Authority's Response:** The Head of the Authority indicated that the airlines are in liquidation, and no payments have been made to date. In an effort to mitigate future revenue loss, the Authority in 2017, engaged the airlines operating in Guyana and insisted that they lodged bonds with the Authority. Further, the Authority also engaged the GCAA to ensure that new airlines lodge bonds before the approval is granted to commence operations in Guyana.

**Recommendation:** *The Audit Office recommends that the Authority continue its efforts to collect all outstanding taxes due to the Authority. (2023/32)*

212. The Travel Voucher Tax (Amendment) Act No. 10 of 2017 came into operation on 16 January 2017. The Act states, “No carrier or charterer shall operate an aircraft in Guyana unless a bond to ensure payment of travel voucher tax is given in a sum determined by the Commissioner-General.” Nine airlines operated flights originating from Guyana during the year 2023. However, at the time of reporting in September 2024, bonds were not in place for three airlines.

**Authority's Response:** The Head of the Authority indicated that nine airlines operated flights originating from Guyana during the year under review and are therefore required to remit Travel Voucher Tax and Travel Tax. Four airlines conformed to the requirement of the Travel Voucher Tax (Amendment Act) 2017, since these airlines came into operation after the amendment was enacted. The requirement to submit a bond for airlines owned by CARICOM countries was waived. Further, an airline owned by a non-CARICOM country was granted a waiver of the requirement on the condition that the airline ensure full compliance with payment and filing obligations. This airline has been in full compliance with its obligations.

#### Internal Revenue: Objections and Appeals

213. 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 presented for the year 2023 revealed that 355 cases were received by the Authority. At the time of reporting in September 2024, management was still to finalise 184 of the cases, which resulted in the inability to collect potential taxes and penalties amounting to \$515.398M and \$12.861M, respectively. Similarly, for years 2008 to 2022, management is still to finalise 1,731 cases where taxes and penalties in dispute amounted to \$6.214 billion and \$274.876M, respectively. The table below summarises the amounts in dispute.

Year	№. of Cases Received	№. of Cases to be finalised as at 30 May 2024	Taxes in Dispute \$'000	Penalties in Dispute \$'000
2008 - 2018	9,740	575	1,385,242	75,340
2019	1,088	337	907,344	41,104
2020	728	271	1,722,948	122,343
2021	635	317	1,191,360	18,989
2022	406	231	1,007,329	17,100
Sub-Total	12,597	1,731	6,214,223	274,876
2023	355	184	515,398	12,861
Total	12,952	1,915	6,729,621	287,737

**Authority's Response:** The Authority has made efforts to address and conclude objection cases in a timely manner. Further, it is important to note that resolving objections does not guarantee the full collection of taxes held in abeyance. During the objection process, taxes may be either reduced or discharged based on the evidence provided. 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 recommend that the Authority continue its efforts to have objection cases finalise and collect all outstanding taxes due to the Authority. (2023/33)*

#### Trading and Miscellaneous Licences

214. Amounts totalling \$23.447M and \$32.214M were collected for Trading Licences and Miscellaneous Licences, respectively, for the year 2023. Examination of the records revealed that 13,259 Trading and Miscellaneous Licenses (TML) were purchased during the year 2023. According to the Authority's LRPS report, there were 13,070 registrants in the TML database as at 31 December 2023, as compared to 12,717 as at 31 December 2022. This represents an increase of 353 new registrants. However, as at 31 December 2023, there were a total of 6,574 defaulters. The table below summarises the licenses purchased as per the location:

Region №.	Location	LRPS Report (Registrants)	Licences Purchased	Defaulters
1	Mabaruma	31	7	19
2	Anna Regina	1,082	1,625	401
3	Parika	2,059	704	1,010
4	Georgetown	5221	6,193	2,980
6	New Amsterdam	936	2,368	455
6	Corriverton	2,865	1,475	1,260
7	Bartica	435	538	220
8	Mahdia	17	0	9
9	Lethem	120	207	43
10	Linden	304	142	177
Total		13,070	13,259	6,574

**Authority's Response:** The Head of the Authority indicated that compliance control visits were conducted and is a continuous activity done by the Authority in order to have defaulters comply with renewals. Also, it should be noted that demand letters are also sent to defaulters.

**Recommendation:** *The Audit Office recommend that the Authority continues its efforts to put measures in place to have all defaulters complies with the applicable laws. (2023/34)*

## Revenue Accounting and Control

### Bank Confirmations

215. The Authority maintained ten bank accounts during the year 2023. Five accounts were held at the Bank of Guyana, while the other five were at commercial banks. Letters were sent by the Authority on 22 February 2024 to have the banks confirm the balances on account as at 31 December 2023. However, at the time of reporting in September 2024, no bank confirmations were received by the Audit Office.

**Authority's Response:** The Head of the Authority indicated that the Central Bank and all Commercial Banks were notified in writing by the Authority, requesting confirmation of account balances to the Auditor General. The notifications were acknowledged by affixing the date and signature upon receipt. Additionally, electronic bank statements as at 31 December 2023 were shared with the audit officers to ascertain confirmation of balances.

**Recommendation:** *The Audit Office recommend that the Authority follow-up with the Central Bank and the commercial banks to have all bank account balances confirmed with the Audit Office. (2023/35)*

AGENCY 06  
MINISTRY OF PARLIAMENTARY AFFAIRS AND GOVERNANCE

Current Year Matter

Current and Capital Expenditure

216. Total Funds Available for the period under review amounted to \$315.213M and \$9.545M for current and capital expenditure respectively for the three programmes under the Ministry. According to the Appropriation Accounts, as at 31 December 2023, amounts totalling \$248.457M and \$9.123M were expended on current and capital expenditure respectively. Test checks carried out revealed no reportable findings for the period under review.

AGENCY 12  
MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL COOPERATION

Current Year Matters

Current Expenditure

*New Guyana Embassy – Brazilia*

217. In 2019, an award was made in the sum of US\$4.499M equivalent to G\$937.945M for the construction of the New Guyana Embassy, Ambassador’s Residence, and Diplomatic Staff Quarters in Brazil. The engineer’s estimate was US\$7.370M. The agreement was signed on 14 October 2019 and based on documents provided, works had commenced on 16 October 2019, with a duration of eighteen months. The planned completion date was 16 April 2021, with a defects liability period of six months. However, a signed contract document with other pertinent details was not submitted. It should also be noted that no documentation was provided regarding any approved extension of time being issued to the contractor, or a revised completion date for the works.

218. The scope of works comprises the construction of a continuous reinforced concrete and structural steel complex to house a Chancery, Ambassador’s Official Residence, and Diplomats Residence, along with swimming pool, recreational areas, tennis court, grass field and other site development works including car park, ramps, security guard huts, technical/ utility building and landscaping. At the end of 2022, the contractor received G\$890.036M.

219. According to documentation presented, the contract was terminated on 23 January 2023. The termination agreement, which had a list of materials on site attached, stated that the “owner” will pay the “contractor” the remaining balance of US\$177,998.22 within seven days from the present termination agreement. On 01 February 2023, the amount of US\$178,283.02 equivalent to G\$37.172M was paid to the contractor, revising the total payments to US\$4.458M equivalent to G\$927.208M. However, we could not ascertain the quantities of works paid for at the time of termination, whether the advance payment was fully recovered or if liquidated damages and the provision of a Performance Bond were applicable under the contract, while the physical verification on 19 July 2024 revealed that approximately sixty-five percent of the permanent works on the main buildings were completed

220. At the time of reporting in September 2024, the Ministry had engaged an Engineering Consultancy firm to prepare bid documents for completion of the Chancery section of the complex and Bids were solicited and received from qualified contractors. An evaluation report was subsequently prepared and submitted to the National Procurement and Tender Administration Board (NPTAB) and an Award was granted.

221. Further, the sum of \$525M was allotted in 2023, for provision of buildings - Guyana Embassy in Brazil. According to the Appropriation Account, the full sum was expended. Audit checks revealed that on 18 December 2023, four payments totalling \$525M were processed through the IFMIS and on 15 January 2024, the full sum of \$525M was wire transferred to the Guyana Embassy in Washington Bank Account № 15247597.



Photograph of the New Guyana Embassy – Brasilia

**Ministry's Response:** The Head of the Budget Agency indicated that Cabinet has since agreed that the Chancery would be completed. In this regard, Contractors in Brasilia, Brazil were invited to submit bids for the construction of this phase of the project. At the time of the report the Cabinet, following a submission and recommendation from the NPTAB, had granted it's no objection to facilitate the award of a Contract.

**Recommendation:** *The Audit Office recommend that the Head of Budget Agency ensure that the Contract document and supporting documentation is submitted for audit. (2023/36)*



AGENCY 13  
MINISTRY OF LOCAL GOVERNMENT AND REGIONAL DEVELOPMENT

Current Year Matters

Cheques on Hand

222. 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 in September 2024, the Ministry had two cheques totalling \$52M still on hand in respect to transactions for the year 2023. As a result, the Appropriation Accounts were overstated by the said amount.

**Ministry's Response:** The Head of Budget Agency indicated that the Ministry noted the query. However, these cheques are being updated and all would be paid out by the end of September 2024.

**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 2003. (2023/37)*

Capital Expenditure

Community Infrastructure Improvement Project (CIIP)

223. The sum of \$13.123 billion was budgeted for: (i) payment of retention; (ii) provision for Mon Repos, Parika and Leonora markets; and (iii) provision for community enhancement programme and National Pathway Workers Project. According to the Appropriation Accounts, amounts totalling \$13.123 billion were expended. Details of the expenditure are shown in the table below:

Description	Amount \$'000
CIIP releases	6,458,651
IDW payments for pathway employees, part time workers, youth apprenticeship programme, tools and safety gears for CIIP workers	6,103,992
Construction/ upgrade of streets in Region №.5	128,378
Mobilization for construction of Markets (Hydronie, Leonora, Charity)	313,962
Construction of double bridge at C Field Sophia	31,824
Construction of Community roads at North East La Penitence	32,641
Construction of external drainage at Tuschen multipurpose recreational park	24,206
Correcting payroll incorrectly posted	12,596
Rehabilitation at A Field Sophia	6,706
Construction of fence at Sophia Multipurpose play field	4,221
Solar lights for Ministry, Wakenaam & Sophia Community Centre Ground	3,750
Retention for construction of Cane Grove and La Grange/Nismes NDC	1,484
Supply of cutlass and hoe	198
Total	13,122,609

224. Audit examination of the records maintained by CIIP revealed that the sum of \$13.123 billion was released to the Project and the full amount was expended. However, as at 31 December 2023, the Bank Statement reflected a balance of \$1.811 billion, whilst the Cash Book reflected a debit balance of \$1.714 billion, a difference of \$97M, which represents unrepresented cheques.

**Ministry's Response:** The Head of Budget Agency indicates that the Ministry noted the query, and as such, all unrepresented cheques are being presented by the various payees.

225. Including in the sum of \$6.459 billion are twenty-six Inter-Departmental Warrants (IDWs) totalling \$2.065 billion which were issued to Regional Democratic №.6. Details of warrants are shown in the table below:

No. of Warrants	Purpose	Amount \$'000
11	Pathway workers	1,940,596
1	SLED Programme	49,050
1	Releases for solid waste disposal programme	41,560
3	Tools/black tanks	13,706
1	Icloud Software	8,370
1	Administrative Assistant	5,010
1	Repairs to community centre	4,945
6	Tashao, Deputy Tashao, Senior Councillors	1,320
1	Regional Economic Transformation grant	200
26	Total	2,064,757

226. In relation, to the amount of \$1.941 billion which represent payment to pathway workers, it should be noted that an amount of \$50.831M was stolen from a cupboard which was secured in the Regional Democratic Council building on the 13 September 2023. The matter was handed over to the Commissioner of Police for investigation. At the time of reporting in September 2024, a Police Report was not presented for audit.

**Ministry's Response:** The Head of Budget Agency indicates that the Ministry on 9 November 2023 a request made to the Commissioner of Police requesting a report/s for the incident (break and enter) and to date have not received same.

**Recommendation:** The Audit Office recommends that the Head of Budget Agency follow-up with the Police to bring this matter to a closure. (2023/38)

#### Project Development and Assistance

227. The sum of \$1 billion was budgeted for the provision of subvention to Municipalities and Neighbourhood Democratic Councils. During the year an approved Supplementary Allotment in the sum of \$300M was allotted, revising the total funds available to \$1.300 billion. According to the Appropriation Accounts, the full amount was expended during the year. The details of the expenditure are shown in the table below:

Description	Amount \$'000
Subventions to 70 NDCs and grants to 66 NDCs	703,254
Subventions to 9 Town Councils and grants to 10 Town Councils	265,994
New mini excavators, skid steers loaders and low beds	249,000
Warrants issued to offset expense for I Cloud storage for NDCs	32,550
Brush cutters	10,086
1 new three-ton compactor garbage truck for Lethem Town Council	14,450
Desktop computers for Ministry and NDCs	14,000
Internet service for single window application	7,623
Warrants issued for 65 water tanks for residents in Pomerom River	2,867
Replacement of computers	176
Total	1,300,000

228. 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 \$150.714M to the Municipalities in 2023. 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 in September 2024:

Agency	Amount Received 2023 \$'000	Year Last Audited	Financial Statement Received	Financial Statement Not Received
Mayor and Councillors of the City of Georgetown	0	2004	2005, 2007 2012-2016, 2018-2019	2006 2008-2011 2017, 2020-2023
New Amsterdam Town Council	17,055	2021	2022-2023	-
Linden Town Council	16,335	1984	2008-2010 2012 2014-2022	1985-2007 2011 2023
Anna Regina Town Council	19,240	2017	2018-2020	2021-2023
Rose Hall Town Council	16,515	1998	1999 2002-2023	-
Corriverton Town Council	15,660	2021	2022-2023	-
Bartica Town Council	15,660	-	-	2015-2023
Lethem Town Council	15,795	-	2016-2020	2021-2023
Mabaruma Town Council	19,154	-	-	2015-2023
Mahdia Town Council	15,300	-	-	2019-2023
Total	150,714			

**Ministry's Response:** The Head of Budget Agency indicated that the Ministry sent a reminder to all Municipalities.

**Recommendation:** *The Audit Office recommend that the Head of Budget Agency follow-up with the agencies to have proper and complete Financial Statements submitted for audit. (2023/39)*

229. 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 \$366.670M to the Councils in 2023.

**Ministry's Response:** The Head of Budget Agency indicated that the Ministry sent a reminder to all Neighbour Democratic Councils.

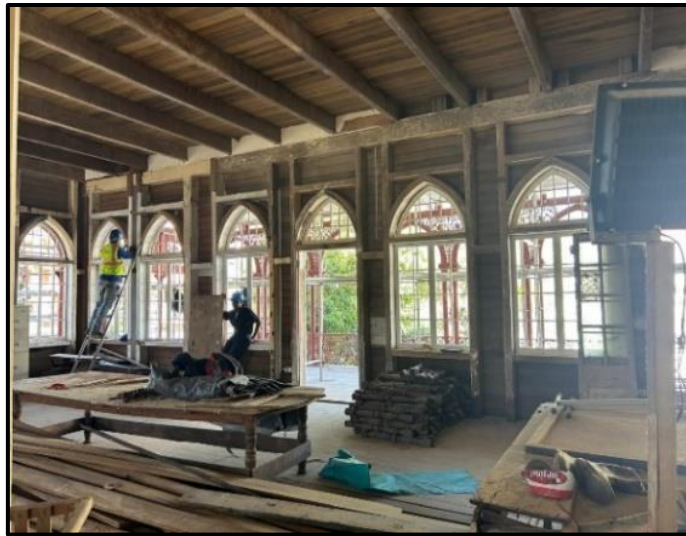
**Recommendation:** *The Audit Office recommend that the Head of Budget Agency follow-up with the agencies to have the outstanding Financial Statements submitted for audit. (2023/40)*

#### Georgetown Enhancement Programme

230. The sum of \$263.150M was budgeted for the provision for restoration of City Hall. According to the Appropriation Accounts, the full amount was expended.

231. An award for the restoration of City Hall Georgetown was made by the National Procurement and Tender Administration Board (NPTAB) in the sum of \$779.683M to the lowest evaluated of three bidders. The agreement was signed on the 22 September 2021, with a duration of eighteen months for completion and a defects liability period of twelve months. As at the time of reporting in September 2024, amounts totalling \$529.068M were paid to the Contractor.

232. Physical verification conducted on 22 August 2024 revealed that the works are still on-going at the time of the visit with a revised completion date of 31 October 2024. The Contractor was mobilised on site and works were in progress, with completion of replacing roof members, restoration of window and door frames, cladding for external walls and sections of floors, along with installation of new floor and wall boards and works to decorative timber columns and metal sections of the building on-going.



*Photographs of the on-going works at City Hall - 22 August 2024*

### Regional Economic Transformation

233. The sum of \$1.500 billion was budgeted for Sustainable Livelihood and Entrepreneurial Development (SLED) project and programmes. During the year an approved Supplementary Allotment in the sum of \$250M was allotted, increasing the total funds available to \$1.750 billion. According to the Appropriation Accounts, amount totalling to \$1.744 billion was expended as at 31 December 2023.

234. Included in the sum of \$1.744 billion are amounts totalling \$843.300M which were expended for Government of Guyana Small Business. However, at the time of reporting in September 2024, the Ministry had 2,833 cheques valuing \$519.600M on hand as shown in the table below:

Region No.	No. of Cheques on Hand	Amount \$'000
4	2,332	466,400
8	470	6,200
6	31	47,000
Total	2,833	519,600

**Ministry's Response:** The Head of Budget Agency indicated that the Ministry concurs with the Audit query and provision has been made for all the cheques to be updated and distributed before the end of the year.

### Solid Waste Disposal Programme

235. The sum of \$1 billion was allotted for: (i) payment for stormwater pond and landfill gas management system at Haags Bosch Sanitary Landfill Site; (ii) Provision of landfill sites at Blairmont, Zorg-en-Vlygt, Byderabo, Kildonan, Bon Success and Kara Kara; and (iii) closure of dumpsites at Charity, Lima, D'Edward and Esplande. According to the Appropriation Account, the amount of \$999.979M was expended as at 31 December. Details of the expenditure are shown in the table below:

Description	Amount \$'000
Construction of Cell No.3 at Haags Bosch Sanitary landfill	350,911
Preparation of temporary area for accepting waste at Zorg-En-Vlygt	203,587
Closure of Byderabo Dumpsite and Development of Bartica Sanitary Landfill	137,099
Construction of stormwater sedimentation and control pond	64,904
Construction of access road to Blairmont waste management facility Phase 1	51,918
Construction of access bridge at Zorg-En-Hoop	46,657
Construction of landfill gas management system at Haags Bosch Sanitary landfill	42,179
Closure and restoration of Lima Dumpsite	41,606
IDW for releases of Solid Waste Disposal programme	41,560
Upgrade of Bon Success Dumpsite	19,558
Total	999,979

Follow-up on the Implementation of Prior Year Audit Recommendations

236. The table below summarises the prior year matters as contained in the Auditor’s General 2022 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 7 recommendations; 5 were fully implemented, and 2 were partially implemented.

Rec. №	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/50	Breaches of Section 29 of LGC Act	√		
2022/51	Non-submission of Financial Statements		√	
2022/52	Non-submission of Financial Statements		√	
2022/53	Breaches of Procurement Act	√		
2022/54	Breaches of FMA Act 2003	√		
2022/55	Non-submission of documents	√		
2022/56	Non-submission of documents	√		

AGENCY 14  
MINISTRY OF PUBLIC SERVICE

Current Year Matters

Current and Capital Expenditure

237. Total Funds Available for the period under review amounted to \$4.236 billion and \$158.500M for current and capital expenditure respectively for the three programmes under the Ministry. According to the Appropriation Accounts, as at 31 December 2023, amounts totalling \$4.208 billion and \$155.113M were expended on current and capital expenditure respectively. Test checks carried out no reportable findings for the period under review.



AGENCY 16  
MINISTRY OF AMERINDIAN AFFAIRS

Current Year Matters

Current Expenditure

Fuel and Lubricants

238. According to the Appropriation Accounts, amounts totalling \$31.606M were expended on Fuel and Lubricant for the year. Included in the sum expended are amounts totalling \$16.499M paid to the Guyana Oil Company Limited (GUYOIL). However, according to the Fuel Register the sum of \$19.825M was paid to GUYOIL, giving a difference of \$3.326M. As a result, the accuracy of the sum paid to GUYOIL could not be determined.

**Ministry's Response:** The Head of the Budget Agency indicated that the Ministry has noted the findings and will have the records corrected. Supervisory checks will be reinforced to eliminate this issue from future occurrence.

**Recommendation:** *The Audit Office recommend that the Head of Budget Agency put systems in place to ensure that payments made for fuel are accurately and properly recorded in the Fuel Register at all times. (2023/41)*

Cheque Orders

239. 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 114 Cheque Orders valued at \$355.413M issued during 2023 were still outstanding at the time of reporting in September 2024. In addition, 466 Cheque Orders valued at \$741.906M were cleared on an average of thirty days after the stipulated thirty days' period.

**Ministry's Response:** The Head of the Budget Agency indicated that the Ministry is making efforts to clear all Cheque Orders. Presently, the Ministry has thirty-three vouchers to be cleared and several of which relates to cheques for the village councils in respect to 2023. Kindly note that these Cheques Orders will be cleared by September 2024.

**Recommendation:** *The Audit Office recommend that the Head of Budget Agency ensure that all Cheque Orders are cleared in keeping with Circularised Instructions. (2023/42)*

240. The Ministry's Master and Sectional Inventories were not updated to reflect all assets acquired by the Ministry. This is a breach of Section 24 of the Stores Regulations 1993, which stipulates that *"The Permanent Secretary shall ensure that Master and Sectional Inventories in Forms 11 and 13 of permanent stores are kept and are properly maintained and that quarterly and physical inspections and reconciliation are carried out"*. A similar observation was noted in 2022.

**Ministry's Response:** The Head of the Budget Agency indicated that work is in progress to update all records and this task is being overseen by the Ministry's Internal Auditor.

**Recommendation:** *The Audit Office recommend that the Head of Budget Agency adhere strictly to the requirements of the Stores Regulations 1993 at all times, as it relates to the keeping of a Master and Sectional Inventory. (2023/43)*

## Capital Expenditure

### Amerindian Purpose Fund

241. The Amerindian Purpose Fund (APF) was established in the year 2000 in keeping with Section 28 of the Amerindian Act Chapter 29:01. This Act was later repealed by Section 84 of the Amerindian Act (2006), which had not in itself provided for the operation of the Fund.

242. Section 29 of the Act required the Ministry to prepare annual Financial Statements which is to be audited by the Auditor General. Over the years, it was observed that significant sums of moneys were deposited into the fund and expended. Further, the Ministry continue to manage the financial affairs of the fund poorly. While the Ministry maintained a Cash Book to record the sum received and expended, it did not reflect the opening and closing balances.

**Recommendation:** *The Audit Office recommend that the Head of Budget Agency ensure that the Cash Book is properly maintained and the Financial Statements for the APF are prepared and submitted to the Audit Office, so that the Fund can be better managed and audited. (2023/44)*

243. In 2023, the Ministry transferred the sum of \$240M to the Fund. Despite several requests the Ministry did not present Financial Statements for the year. A similar, observation was made in 2022. An analysis of the Cash Book for the year 2023 revealed that amounts totalling \$3.162 billion were received while amounts totalling \$1.483 billion were expended. At the time of reporting in September 2024, the Bank Account was being reconciled.

**Ministry's Response:** The Head of the Budget Agency indicated that the APF reconciliation is a work in progress. Monthly reconciliation was done for 2023 and reconciliation for the years 2022, 2021 and 2020 were completed. The process was done from a descending approach as advised by the Accountant General and the Audit Office. The Accounts Department of Ministry had faced several shortages of staff at the start of 2024. However, several posts were filled in July 2024, as such work has recommenced to clear the backlog.

**Recommendation:** *The Audit Office recommend that the Head of Budget Agency ensure that the reconciliation is done in a timely manner to prevent reoccurrence. (2023/45)*

Follow-up on the Implementation of Prior Year Audit Recommendations

244. The table below summarises the prior year matters as contained in the Auditor’s General 2022 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 12 recommendations, 9 were fully implemented and 3 were partially implemented.

Rec. No	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/57	Breach of Stores Regulations 1993	√		
2022/58	Breach of Procurement Act and Stores Regulations 1993	√		
2022/59	Breach of Circularised Instructions		√	
2022/60	Breach of Stores Regulations 1993		√	
2022/61	Poor management of APF		√	
2022/62	Non-submission of payments vouchers	√		
2022/63	Non-submission of payments vouchers	√		
2022/64	Breach of Circularised Instructions	√		
2022/65	Lack of proper record keeping	√		
2022/66	Outstanding advances	√		
2022/67	Non- submission of reports	√		
2022/68	APF - maintenance of records	√		

AGENCY 21  
MINISTRY OF AGRICULTURE

Current Year Matters

Current Expenditure

Subsidies and Contribution

245. During the year, current and capital subventions amounting to \$25.718 billion and \$22.726 billion respectively, were issued to eleven agencies. These agencies are subject to separate financial audit and reporting. However, these agencies continue to breach Sections 80 (3) and 80 (4) of the FMA Act 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:

Entity	Current Amount Received \$'000	Capital Amount Received \$'000	Year of Last Audit Report	Year Laid in National Assembly	Financial Statement Received	Financial Statement Not Received
National Drainage & Irrigation Authority	16,588,878	17,137,489	2016	2014	2017-2023	-
National Agricultural Research & Extension Institute	2,187,750	911,713	2020	2018	2021-2023	-
Guyana Livestock Development Authority	975,000	279,184	2012	-	2013-2022	2023
Mahaica/Mahaicony/Abary	473,000	306,196	2012	-	2013-2014	2015-2023
Guyana Marketing Corporation	400,434	213,239	2020	2019	2021-2022	2023
Guyana School of Agriculture	370,000	22,180	2011		2012-2022	2023
Hope Coconut Industries Limited	27,320	46,000	2017	2017	2018-2022	2023
Guyana Sugar Corporation	4,643,690	3,510,000	2022	2018	-	2023
Food Safety Authority	50,984	100,000	2022		2023	-
Mangrove Management	0	200,000	-	-	-	-
Pesticide & Toxic Chemicals Control Board	0	0	2023	-	-	-
Guyana Rice Development Board	0	0	2021	2018	2022-2023	-
Guyana Society for the Prevention of Cruelty to Animals	723	0	Private Auditor			
Total	25,717,779	22,726,001				

**Ministry's Response:** The Head of Budget Agency indicated that Cabinet approval is being sought to lay the completed Audit Reports in the National Assembly.

**Recommendation:** *The Audit Office recommend that the Head of Budget Agency ensure strict compliance with Section 80 (3) and (4) of the FMA Act 2003. (2023/46)*

### Capital Expenditure

#### Agriculture Development and Support System

##### National Drainage and Irrigation Authority (NDIA)

246. An award for the construction of Belle Vue Pump Station, Region №. 3 was made by the National Procurement and Tender Administration Board in the sum of \$870.563M against an Engineer's Estimate of \$779.199M. As at August 2024, the sum of \$160.894M was paid to the Contractor. An Examination of the Contractor's Bid Document and physical verification revealed that:

- a) The award was first made on 14 August 2023 for the sum \$865.544M, which corresponds with the amount stated in the Contractor's Bid Form and priced bills of quantities. This award was however rescinded and a second award was made on 15 September 2023 to the same Contractor for an increased sum of \$870.564M, which is \$5.020M higher than the sum stated in the contractor's bid, and which was the price of an NDIA's Procurement Department priced Bills of Quantities seen in the contract.
- b) An examination of the Contractor's bid submissions revealed that the contractor failed to satisfy nine out of the eighteen requirements set out in the evaluation criteria.
- c) The contract was signed on 22 September 2023, with duration of eighteen months for completion. According to documents seen, Addendum (№.1) to increase the percentage for advance payment from 15% to 30% was made on 21 September 2023, one day before the Contract Agreement was signed. Addendums №.2 and №.3 were for paying the Contractor for materials on site and changing the Contract start date from 6 October 2023 to 29 January 2024 respectively.
- d) The Contractor was mobilized on site; however, no works were in progress at the time of the visit on 14 August 2024, while only the construction of two earthen coffer dams, excavation works, and demolition of the old existing sluice structure were completed, along with the installation of a test pile. Two excavators were seen on site, along with two site office/containers, a water pump and a quantity of timber piles and steel sheet piles at the time.



*Photographs of the inactive site at Belle Vue Pump Station - 14 August 2024*

### Foreign Funded Projects

247. Amounts totalling \$2.993 billion were allocated for four foreign funded projects. According to the Appropriation Accounts, the sum of \$2.968 billion was expended as at 31 December 2023 resulting in a difference of \$25M. Details are shown in the table below:

Line Item	Donor Agency	Project	Amount Allocated \$'000	Amount Expended \$'000	Difference \$'000
2100700	IDA	Flood Risk Management Project	1,000,000	1,000,000	0
2802900	IDB	Sustainable Agriculture Development Project	1,203,913	1,203,913	0
2803000	IFAD	Hinterland Environmentally Sustainable Agriculture Development Project	739,000	739,000	0
4506800	CDF	Agricultural Infrastructure Development Programme	50,000	25,000	25,000
Total			2,992,913	2,967,913	25,000

### Flood Risk Management Project (2100700)

248. Amounts totalling \$1 billion were budgeted for: (i) rehabilitation of sections of East Demerara Water Conservancy embankment to cover areas from Nabaclis to Buxton/Annandale, (ii) hydrology and hydraulic modelling of East Demerara Water Conservancy; (iii) rehabilitation of pump stations at Lilendaal and Ogle; and (iv) procurement of earth-moving equipment under Flood Risk Management Project. According to the Appropriation Accounts, the full sum was expended as at 31 December 2023. It should be noted that this is an International Development Association (IDA) Project and is subject to separate financial audit and reporting. The last audit report was issued for the year ended 31 December 2023.

### Sustainable Agricultural Development Project (2802900)

249. Amounts totalling \$500M were budgeted for: (i) construction of abattoir at Region №. 5, (b) support to farmers in Regions №.4, 5, 6 and 10; and (ii) institutional strengthening under this project. During the year, there was an approved Supplementary Allotment of \$703.913M giving a increasing the revised allotment to \$1.204 billion. According to the Appropriation Accounts, the full sum was expended as at 31 December 2023. It should be noted that this is an Inter-Development Bank (IDB) Project and is subject to separate financial audit and reporting. The last audit report was issued for the year ended 31 December 2023.

Hinterland Environmentally Sustainable Agricultural Development Project (HESADP) – (280300)

250. Amounts totalling \$550M were budgeted for: (i) investment plans for producer group enterprises; (ii) establishment of investment fund for entrepreneurial, agricultural-based ventures in Region №. 1 and 9; (iii) infrastructure to promote community resilience; and (iv) institutional strengthening under this project. During the year, there was an approved Supplementary Allotment of \$189M increasing the revised allotment to \$739M. According to the Appropriation Accounts, the full sum was expended as at 31 December 2023. It should be noted that this is an International Fund for Agricultural Development (IFAD) Project and it is subject to separate financial audit and reporting. The last audit report was issued for the year ended 31 December 2023.

Agricultural Infrastructure Development Programme (4506800)

251. Amounts totalling \$50M were budgeted for: (i) support for compliance with food safety, sanitary and phytosanitary standards; (ii) strengthening of Ebini Agricultural Innovation Centre; and (iii) project management and operation under this project. According to the Appropriation Accounts, amounts totalling \$25M were expended resulting in a savings of \$25M as at 31 December 2023. It should be noted that this is a CARICOM Development Fund (CDF) Project and is subject to separate financial audit and reporting. The last audit report was issued for the year ended 31 December 2022.

Prior Year Matters

Capital Expenditure

INDIA Loan -Drainage and Irrigation

252. A Contract was awarded by the National Procurement and Tender Administration Board (NPTAB) in the sum of US\$3.602M equivalent to \$753.397M on 5 June 2018 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 03 September 2018. Total payments on the Contract as at 31 December 2021 amounted to \$600.886M. It was noted for 2022, the entire sum of \$152.511M allotted for this project was not expended. 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, Nootenzuil, Mora Point and Rose Hall. The mobile pumps were stationed at Church Street, Sussex Street, and Ruimveldt South.

**Ministry's Response:** The Head of Budget Agency indicated there is no change with the above.

**Recommendation:** *The Audit Office recommend 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.* (2023/47)



253. 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. This position was communicated to the Contractor by the Attorney General on 24 August 2022.

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

**Recommendation:** The Audit Office recommend that the Ministry continue to engage the Contractor with a view of having the ten engines replaced. (2023/48)

#### Follow-up on the Implementation of Prior Year Audit Recommendations

254. The table below shows the prior year matters as contained in the Auditor's General 2022 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 2 were not implemented, 1 was partially implemented and 4 were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/69	Breach of FMA Act 2003		√	
2022/70	Breach of FMA Act 2003			√
2022/71	Breach of Procurement Act			√
2022/72	Breach of FMA Act 2003	√		
2022/73	Breach of Procurement Act	√		
2022/74	Breach of Procurement Act	√		
2022/75	Breach of FMA Act 2003	√		

AGENCY 23  
MINISTRY OF TOURISM INDUSTRY AND COMMERCE

Current Year Matters

Current Expenditure

Subsidies and Contributions to Local Organisations

255. Amounts totalling \$1.625 billion were budgeted for Subsidies and Contributions to Local Organisations. The Ministry disbursed \$1.624 billion to four agencies during the year.

256. Each entity is subject to separate financial audit and reporting. As noted in the table below, one entity was in arrears in terms of submitting their Financial Statements for audit. In addition, the four entities were in arrears in 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. A similar observation was made in 2022. The table below shows the transfers and the audited status of each agency:

Agency	Current \$'000	Year of Last Audit	Year last laid in National Assembly	Financial Statements Received	Financial Statements Not Received
Guyana National Bureau of Standards	622,558	2018	2013	2019-2023	-
Guyana Tourism Authority	592,883	2012	2005	2013-2014	2015-2023
Small Business Bureau	284,250	2022	2016	2023	-
Competition and Consumers Affairs Commission	124,592	2023	-	-	
Total	1,624,283				

**Ministry's Response:** The Head of the Budget Agency indicated that the Ministry will continue to work with the Agencies to have the outstanding Financial Statements presented for audit and the reports submitted for laying in the National Assembly.

**Recommendation:** The Audit Office recommend that the Head of Budget Agency ensure strict compliance with Section 80 (1), (3)(c) and (4) of the FMA Act 2003. (2023/49)

### Capital Expenditure

257. The sum of \$4.137 billion was budgeted in 2023 to execute the capital programmes of the Ministry. According to the Appropriation Accounts, amounts totalling \$3.244 billion were expended as at 31 December 2023, resulting in a difference of \$893M under the allotted sum, of which \$892M was under Programme 2 - Business Development, Support and Promotion.

#### Small Business Development Fund

258. The sum of \$300M was allotted for the provision of Small Business Development Fund. According to the Appropriation Accounts, the full sum was expended. Audit checks revealed that the full sum was disbursed to the Bureau. Examination of the records revealed that amounts totalling \$297.940M were expended and the balance of \$2.060M was retained for processing of grants in a revolving fund account kept by the Bureau. The Small Business Bureau is subject to separate financial audit and reporting.

#### Tourism Development

259. The sum of \$15.650M was allotted for: (i) payment of retention; and (ii) purchase of furniture and equipment. According to the Appropriation Accounts, amounts totalling \$15.645M were expended as at 31 December 2023. Audit checks revealed that the full sum of \$15.645M was disbursed to the Guyana Tourism Authority. Examination of the records submitted by the Authority revealed that the amounts was expended on one Double Cab Pick Up, four L shaped cubicles, two water dispensers and payment of retention for the expansion of the Authority's building. The Authority is subject to separate financial audit and reporting.

### Follow-up on the Implementation of Prior Year Audit Recommendation

260. The table below summarises the prior year matters as contained in the Auditor's General 2022 Report and the action taken by the Head of the Budget Agency regarding the recommendation made was by the Audit Office. It should be noted that 1 recommendation was partially implemented.

Rec. No	Category of Finding	Recommendation		
		Fully Implemented	Partially Implemented	Not Implemented
2022/76	Breach of the FMA Act 2003		√	

AGENCY 26  
MINISTRY OF NATURAL RESOURCES

Current Year Matters

Current Expenditure

261. The sum of \$1.654 billion was allotted in 2023 for the Ministry to execute its current programme. As at 31 December 2023, amounts totalling \$1.626 billion were expended, resulting in a difference of \$27.440M under the allotted sum. The table below provides a summary:

Description	Total Funds Available \$'000	Total Expenditure \$'000	Difference \$'000
Programme 261: Policy Development and Administration	404,447	388,457	15,990
Programme 262: Natural Resource Management	668,729	661,270	7,459
Programme 264: Petroleum Management	580,391	576,400	3,991
Total	1,653,567	1,626,127	27,440

**Ministry's Response:** The Head of Budget Agency indicated that the Ministry had identified numerous ways in which to improve its efficiency as it relates to its achievement and a methodical approach to the completion of its Work Plan, which resulted in the Ministry not having to expend its full moneys allocated.

For instance, as it relates to Programme 261: Policy, Planning and Administration, the majority of the moneys reflected a difference (i.e. \$6.219M) are as a result of the resignation of staffers. The staffers who resigned included the Environmental Officer, the Geographic Information Systems Analyst and the Senior Regional Coordinator. Furthermore, the Ministry of Natural Resources had increased efficiency of utilities. This resulted in lower usage and expenditure on water, electricity, internet, and telephone services which resulted in \$2.883M in savings. Additionally, the sum of \$5.969M represents savings associated with Contracts that were awarded through the NCB process and reflects the difference between the sum allocated towards the consultancies and the actual Contract costs.

In the case of the Programme 262: Natural Resources Management, moneys reflected a difference (i.e. \$875,000) are savings as a result of the resignations of staffers. The staffers that resigned included Wardens I and II. Effective preventative maintenance measures at the Annex Office, the Aranka Warden Station and the Bartica Warden Station have reduced the frequency of emergency repairs, which resulted in savings of \$4.861M. This proactive approach has resulted in lower repair costs than initially anticipated which resulted in savings under Building Maintenance. Furthermore, the Ministry of Natural Resources had increased efficiency of utilities that resulted in lower usage and expenditure on water, electricity, internet, and telephone services which resulted in savings of \$707,000.

As it relates to Programme 264: Petroleum Management, the cohabitation of the Guyana Geology and Mines Commission's (GGMC) Petroleum Department at the 42 Brickdam Office has led to decreased utility costs. The shared space has resulted in lower expenditure on water, electricity, internet, and telephone services which resulted in savings of \$1.027M. Effective preventative maintenance measures have reduced the frequency of emergency repairs. This proactive approach has resulted in lower repair costs than initially anticipated which resulted in savings under Building Maintenance totalling \$1.596M.

As a result of crude lifting efficiency, the Ministry has achieved additional savings through efficient crude lifting operations at the FPSO vessels, leading to lower demurrage costs and savings of \$935,000. Similarly, to the other programmes, some moneys reflected are a representation of savings resulting from the resignation of staff, including a Technical Officer- Petroleum.

It's imperative to note that the Ministry continuously strives 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.

### Capital Expenditure

262. The sum of \$521.500M was budgeted in 2023 for the Ministry to execute its capital programme. Supplementary Allotments totalling \$199.091M were received in 2023 increasing the Total Funds Available to \$720.591M. As at 31 December 2023, amounts totalling \$720.586M were expended, as shown in the table below:

Description	Total Funds Available \$'000	Total Expenditure \$'000	Difference \$'000
Furniture and Equipment	4,500	4,495	5
Land Transport	17,000	17,000	0
Oil and Gas Sector Development Programme	699,091	699,091	0
<b>Total</b>	<b>720,591</b>	<b>720,586</b>	<b>5</b>

### Oil and Gas Sector Development Programme

263. The sum of \$699.091M expended under Programme 264: Petroleum Management was in relation to a Foreign Funded Project, the Guyana Petroleum Resources Governance and Management Project. The project entails: (i) Enhancement of legal and institutional framework for management and oversight of oil and gas sector; (ii) Capacity building for the Ministry of Natural Resources, Public Works and Finance, Environmental Protection Agency and Guyana Geology and Mines Commission; (iii) Creation of oil and gas data management system; (iv) Support for public relations for oil and gas sector; and (v) Project Management.

264. The Project's accounts are subject to separate financial audit and reporting. The last audit report was issued on 25 June 2024 for the year ended 31 December 2023. According to the audited Financial Statements, the total expenditure for the year 2023 was \$540.255M, a difference of \$180.331M when compared to the Appropriation Accounts.

**Ministry's Response:** The Head of the Budget Agency indicated that the sum of \$500M was initially allocated to the Foreign Funded Guyana Petroleum Resources Governance and Management Project (GPRGMP) for 2023, while \$21.5M was allocated for local expenditure. An additional supplemental request by the GPRGMP for \$1.999M, which was approved by Parliament, resulted in the total capital funds reaching \$720.591M. As of 31 December 2023, the Ministry, through the GPRGMP, has utilized all allocated funds. Similarly, all local capital allocations have been exhausted.

AGENCY 31  
MINISTRY PUBLIC WORKS

Current Year Matters

Current Expenditure

Employment Costs

Overpayment of Salaries

265. The sum of \$1.341 billion was allotted for employment costs and the amounts totalling \$1.303 billion were expended as at 31 December 2023. Audit checks revealed that two employees were overpaid net salaries amounting to \$1.487M, and the related deductions totalling \$292,668 were also overpaid to the relevant agencies. Similarly, in 2021 five employees were overpaid net salaries totalling \$1.037M, and the related deductions totalling \$201,008. However, at the time of reporting in September 2024, no overpayment was recovered.

**Ministry's Response:** The Head of the Budget Agency indicated that the Ministry sent reminders to the individuals. However, efforts to recoup the overpaid amounts have proven futile and the Ministry would continue to pursue this matter.

**Recommendation:** *The Audit Office recommends that the Head of the Budget Agency continue its efforts to recover the overpayments of salaries and related deductions. (2023/50)*

Subsidies and Contribution to Local Organizations

266. The Ministry released \$1.468 billion to three statutory bodies as Subsidies and Contributions to Local Organizations. Two of the bodies, the Guyana Civil Aviation Authority, (GCAA) and the Transport and Harbours Department also received Capital Subventions amounting to \$385M and \$4.859 billion, respectively. The three bodies are subject to separate financial audits and reporting.

267. However, it should be noted that GCAA has been untimely in submitting its Financial Statements for audit. This is a breach of Section 80 (1), (3)(c) and (4) 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".

268. The status of their respective audits is reported hereunder:

Agency	Amount \$'000	Last Audited	Year last Laid in National Assembly	Financial Statements Received	Financial Statements Not Received
Transport and Harbours Department	873,554	2011	2010	2012-2023	-
Guyana Civil Aviation Authority	348,704	2019	2019	-	2020-2023
Berbice Bridge Company Inc.	245,304	2023	2020	Private Auditors	
Total	1,467,562				

**Ministry's Response:** The Head of the Budget Agency indicated that the observation was noted. However, the Ministry will continue to work closely with GCAA to ensure that all outstanding audited Financial Statements and Annual Reports are submitted as soon as possible.

**Recommendation:** *The Audit Office recommends that the Head of Budget Agency ensure strict compliance with 80 (1), (3)(c) and (4) of the FMA Act 2003. (2023/51)*

Cheques on hand

269. Section 43 of the Fiscal Management and Accountability Act 2003 states that at the end of each fiscal year, any unspent balances of public moneys issued from the Consolidated Fund shall be returned and surrendered to the Consolidated Fund. However, at the time of reporting in September 2024, thirty-three cheques totalling \$840.583M were on hand at the Ministry. These cheques should have been refunded to the Consolidated Fund at the end of 2023 and the necessary adjustments made to the Appropriation Accounts. As a result, the Appropriation Accounts were overstated by the said amount.

**Ministry's Response:** The Head of the Budget Agency acknowledged the observations. However, the payments were processed because of existing commitments on contracts. It was estimated that the works would be completed in the first quarter of the following year, and at which time the payments would be made. However, there were several delays such as relocation of utilities and adverse weather conditions that persisted throughout the first half of the year which affected the progress of works, that led to the non-payment of these cheques.

**Recommendation:** *The Audit Office recommends that the Head of Budget Agency adheres to Section 43 of the FMA Act 2003. (2023/52)*

Cheque Orders

270. 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 documents in support of the payments made. Examination of the Cheque Order Register revealed that twenty Cheque Orders valued at \$5.087M issued during 2023, were still outstanding at the time of reporting in September 2024.



**Ministry's Response:** The Head of the Budget Agency indicated that the observations are noted. Cheque Order vouchers were given a time frame of thirty days for clearance. Given the geographical spread of the various locations, this had hindered the return of the vouchers in a timely manner.

**Recommendation:** *The Audit Office recommends that the Head of Budget Agency ensure that the Ministry complies fully with Circularised Instructions. (2023/53)*

### Capital Expenditure

271. The sum of \$145.318 billion was allotted for capital expenditure under the two programmes. Supplementary Allotment in the sum totalling \$33.738 billion was approved revising the total funds available to \$179.056 billion. According to the Appropriation Accounts, amounts totalling \$154.993 billion were expended, resulting in a difference of \$24.063 billion, of which \$23.791 billion was noted mainly under Programme 2 - Public Works. The table below provides a summary of the difference:

Prog. №.	Description	Approved Allotment \$'000	Supp. Allotment \$'000	Revised Allotment \$'000	Amount Expended \$'000	Difference \$'000
2	Public Works	140,248,570	31,167,953	171,416,523	147,625,046	23,791,477
3	Transport	5,069,162	2,570,505	7,639,667	7,368,308	271,359
Total		145,317,732	33,738,458	179,056,190	154,993,354	24,062,836

272. Further, there were varying shortfalls on Projects within some of the Programmes. The particulars of these differences and other findings are detailed in the subsequent paragraphs.

### Public Works

273. The table below highlights the difference of \$23.791 billion for Programme 2 for the year 2023.

Project Code	Description	Total Funds Available \$'000	Amount Expended \$'000	Difference \$'000
11012	New Demerara River Crossing	5,163,570	663,570	4,500,000
14038	East Bank/East Coast Road Linkage	10,290,000	8,104,297	2,185,703
14045	Highway Improve. East Coast Demerara	16,600,000	11,840,301	4,759,699
14047	Road Network and Expansion Project	800,000	390,018	409,982
14056	Linden Mabura Road and Kurupukari Bridge	10,000,000	3,254,487	6,745,513
14062	Linden-Soesdyke Highway	5,000,000	55,913	4,944,087
14064	Transport Infrastructure Programme	4,080,000	3,833,507	246,493
Total		51,933,570	28,142,093	23,791,477

New Demerara River Crossing

274. The sum of \$5.164 billion was allotted for: (i) New Demerara River Bridge; and (ii) consultancy services. According to the Appropriation Accounts, amounts totalling \$663.570M were expended as at 31 December 2023. As a result, the sum of \$4.500 billion or 87% of the allotment sum, remained unspent at the end of the year.

**Ministry's Response:** The Head of the Budget Agency indicated that the observations are noted. The Company was in the process of securing the remaining funding which impacted the delivery.

**Recommendation:** *The Audit Office recommends that the Head of Budget Agency ensure 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. (2023/54)*

East Bank - East Coast Demerara Road Linkage - India Loan

275. The sum of \$10.290 billion was allotted for the construction of road link between the East Coast and East Bank from Ogle to Haags Bosch. According to the Appropriation Accounts, amounts totalling \$8.104 billion were expended, resulting in a difference of \$2.186 billion as at 31 December 2023. This project is financed by a loan to the Government of Guyana from the Export-Import Bank of India.

**Ministry's Response:** The Head of the Budget Agency indicated that at the preparation of the 2023 budget, it was anticipated that during 2023, the progress of works would have moved from 5% to 65%. However, at the end of 2023, the Project was at 55% completed. This was due to inclement weather, decision on best geometric design for intersections and significant delays in the relocation of utilities.

Highway Improvement East Coast Demerara – China

276. The sum of \$16.600 billion was provided for: (i) construction of 4-lane road- Railway Embankment Sheriff Street to Orange Nassau; (ii) upgrade of 2-lane road - East Coast Demerara Highway-Belfield to Orange Nassau; (iii) upgrade of 4-lane road-Orange Nassau to Mahaica; (iv) Construction of bridge - Hope Canal; and (v) feasibility study and designs. The loan was signed on 9 January 2017 and is financed by the Export-Import Bank of China. According to the Appropriation Accounts, amounts totalling \$11.840 billion were expended, resulting in a difference of \$4.760 billion as at 31 December 2023.

277. An analysis of the figures revealed that the expenditure for the year amounted to 71% of the allotted sum. A similar observation was made in 2022, whereby only 70% of the total funds available was expended.

**Ministry's Response:** The Head of the Budget Agency indicated that at the preparation of the 2023 budget, it was anticipated that during 2023, the progress of works would have moved from 5% to 65%. However, at the end of 2023, the Project was at 55% completed. This was due to inclement weather, financial difficulties faced by the Contractor during 2023 and the inability of the Contractor to provide all the necessary design parameters for quick approval of the designs. The Project is within the contractual timelines, as such Project management techniques will be employed to ensure timely delivery.

**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. (2023/55)*

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

278. On 15 March 2013, the Government of Guyana and the Inter-American Development Bank (IDB) 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 Programme was US\$69.2M. On 7 December 2017, IDB approved the modification of its original objective and the reassignment of the undisbursed loan balance of US\$63.5M and US\$3M, being local counterpart, to an Adequate Housing and Urban Accessibility Programme. However, on 13 December 2022, the IDB gave its No Objection for an extension to the loan, resulting in a new completion date of 11 June 2024.

279. In addition, the Program signed a Memorandum of Understanding (MOU) between the Ministry of Public Works and the Ministry of Housing and Water to transfer funds from Component 1 to Component 2 of the IDB funded loan Program. This MOU shall operate for a period of one year from the date of execution. The Program received the sum of US\$5.3M (G\$25.420M) and to include US\$5.3M in the local counterpart, in addition to the US\$3M, which will now be committed to provide US\$8.3M in keeping with the terms and conditions of the MOU which was not dated. The amendatory agreement №.2 was signed by the IDB and dated 22 February 2022. In 2023, the sum of \$800M was allotted for: (i) completion of Sheriff Street - Mandela Avenue Corridor; and (ii) consultancy services. According to the Appropriation Accounts, amounts totalling \$390M were expended as at 31 December 2023. This Programme is subject to separate financial reporting and audit. The Programme was last audited for the financial year 2023. The audited report was issued on 26 April 2024.

Linden - Mabura Road Upgrade - CDB

280. On 3 August 2017, the Government of Guyana and the Caribbean Development Bank signed a grant agreement for the sum not exceeding £830,000. The purpose of the grant was to procure consultancy services to update the existing feasibility study and prepare detailed designs, cost estimates, and bid documents for the road upgrade between Linden and Mabura Hills, and prepare performance specifications and design-build bid documents for the new river crossing at Kurupukari.

281. The sum of \$10 billion was allotted for the construction of Linden to Mabura road and capacity building, education programme, and community awareness. The Ministry expended only \$3.254 billion of the sum available, resulting in a difference of \$6.746 billion. An examination of the records under this programme revealed that the works were still on-going.

**Ministry's Response:** The Head of the Budget Agency explained that the moneys were disbursed based on work completed and the Contractor did not execute as per projections. The slow rate of progress by the Contractor resulted in the moneys not expended as at 31 December 2023.

**Recommendation:** *The Audit Office recommends that the Head of Budget Agency ensure that the activities of the Ministry are implemented in a timely manner. (2023/56)*

Linden - Soesdyke Highway - IsDB

282. On 13 May 2023, the Cooperative Republic of Guyana (CRoG) and the Islamic Development Bank (IsDB) under financing Agreement №. GUY1025 for the construction of the Soesdyke - Linden Highway Project. The Project will be financed by the IsDB at a cost of US\$200M representing 97.1% of the Project cost and the CRoG will contribute counterpart resources of US\$6M or 2.9% of the Project cost revising the total cost to US\$206M. The Project has an execution period of four years from the date of the signing of the Financing Agreement.

283. The sum of \$5 billion was allotted for the reconstruction of the Linden-Soesdyke Highway and related structures. According to the Appropriation Accounts, amounts totalling \$55.913M were expended as at 31 December 2023, resulting in a difference of \$4.944 billion. Similarly, in 2022, a short fall of \$2.496 billion or 96% of allotted sum was noted. However, this Programme is subject to separate financial audit and reporting. The last audit was for the financial year 2023. This audit report was issued on 26 June 2024.

**Ministry's Response:** The Head of the Budget Agency indicated that it was anticipated that the mobilization advance for civil works and supervision could have been paid by the end of November 2023. As at 31 December 2023, the tender period for the Invitation to Bids for the Civil works, was in progress. Any disbursement for this component, can only be made following the signing of the contract. Contract for Supervision was signed in October 2023 and disbursement made. Disbursements will increase as the implementation of civil works. The Contract for works was signed on 28 August 2024.

Transport Infrastructure Programme - IDB

284. On 6 March 2023, the Cooperative Republic of Guyana (CRoG) in collaboration with the Inter-American Development Bank (IDB) entered into an agreement to advance Guyana's safe, efficient, and climate-resilient road and associated infrastructure.

285. The IDB agreed to lend the Government of Guyana, a loan of up to US\$100M and the additional funding estimated to be US\$17M is to be funded by CROG, which is necessary for the complete and uninterrupted execution of the Programme. The total estimated cost of the Programme is US\$117M and the period of execution of the Programme shall be sixty months from the effective date of the Agreement.

286. The sum of \$4.080 billion was allotted for: (i) the construction of the highway from Diamond to Timehri; and (ii) provision for studies. According to the Appropriation Accounts, amounts totalling \$3.834 billion were expended as at 31 December 2023. This Programme is subject to separate financial audit and reporting. The last audit was done for the financial year 2023 and the audit report was issued on 26 April 2024.

### Dredging

287. The sum of \$1 billion was allotted for the provision of tug. The full sum was paid to the Maritime Administration Department (MARAD) to facilitate the execution of the activity. An examination of the records submitted by the Department revealed that a Contract for the procurement and delivery of one new build tug was awarded by NPTAB in the sum of \$790.391M. The Contract was signed on 27 December 2023, with a duration of twelve months for completion. As at 31 December 2023, the sum of \$395.195M which represents 50% of the Contract sum was paid. This is in keeping with the terms and condition of the Contract.

288. In considering the date, the Contract was signed, which was almost at the end of the fiscal year, the Ministry should have sought Multi-year approval from the Finance Secretary. Further, the provision for this activity was \$1 billion, however the Contract was awarded in the sum of \$790.391M. This would have resulted in an unallocated sum of \$209.609M, giving that there was no evident of any further inclusion of activity under this line item. As at 31 December 2023, the sum of \$604.805M was retained by MARAD.

**Ministry's Response:** The Head of the Budget Agency indicated that the project for the procurement of a new tug is on-going and payments are made in accordance with the Contract Agreement. Payment to a value of \$395.19M was made on this project in January 2024.

**Recommendation:** *The Audit Office recommends that the Head of the Budget Agency ensure that the requisite documentation for the expenditure in respect of the amount retained are submitted for audit examination. (2023/57)*

### Bridges

289. The sum of \$3.630 billion was allotted for: (i) payment of retention; and (ii) completion of bridges between Mabura and Lethem; and (iii) construction, upgrading and rehabilitation of bridges in Regions Nos. 2, 3, 4, 5 and 6. A Supplementary Allotment of \$2.105 billion, increased the Total Funds Available to \$5.735 billion. According to the Appropriation Accounts, the full amount was expended.

290. Included in the expenditure of \$5.735 billion are amounts totalling \$2.105 billion expended on the construction of the new Wismar Bridge. Audit checks revealed that on 2 January 2024, the Ministry requested the transfer of \$2.105 billion to the Official New Wismar Bridge USD Account No. 201327 held at Bank of Guyana, to facilitate future payments for the execution of the Wismar to Mackenzie Bridge Project. The balance of the Account as at 31 June 2024 was \$637.969M.

**Ministry's Response:** The Head of the Budget Agency indicated that the observation was correct.

Miscellaneous Roads/ Drainage

291. The sum of \$31.985 billion was allotted for: (i) payment of retention; and (ii) completion, construction and rehabilitation of roads. A Supplementary Allotment was received in the sum of \$25 billion, resulting in the Total Funds Available amounting to \$56.985 billion. According to the Appropriation Accounts, the full sum was expended.

292. During the year 2023, eight Contracts totalling \$11.155 billion were awarded by NPTAB for the supply of crusher run. As at 31 December 2023, amounts totalling \$1.396 billion was paid to the suppliers. However, at the time of reporting in September 2024, a special audit is being carried out in accordance with Section 26 of the Audit Act 2004.

**Ministry's Response:** The Head of the Budget Agency indicated that the observation was acknowledged.

293. At the time of reporting in September 2024, the Ministry enforced liquidated damages to the valued of \$62.792M in respect to twenty-four Contracts awarded in 2023 with an aggregated sum of \$1.725 billion.

**Ministry's Response:** The Head of the Budget Agency indicated that the observation was acknowledged.

294. In 2020, a Contract in the sum of \$87.163M was entered into on 27 November 2020, for the material stockpile and rehabilitation of Mahdia Main Access (Phase 2). The revised completion date was given as 30 November 2021 and the defects liability period of twelve months was stated to expire on 30 November 2022. At the end of 2022, the Contractor received amounts totalling \$63.458M. The Ministry terminated the Contract on 12 April 2023, citing a fundamental breach by the Contractor due to poor performance. At the time of the termination, the Performance Bond was active and the Ministry had written the Insurance Company requesting Bond payment.

**Ministry's Response:** The Head of the Budget Agency indicated that the observation is correct. The Ministry sent a 'Request for Bond Payment' letter to the CARICOM Insurance Company on 13 April 2023 indicating the termination of the Contract and a follow-up letter dated 28 August 2024.

**Recommendation:** *The Audit Office recommends that the Head of Budget Agency continue to follow-up with the Insurance Company with a view of recovering the Bond payment. (2023/58)*

### Rehabilitation of Public and Main Access Roads

295. The sum of \$33.850 billion was allotted for: (i) payment of retention; (ii) provision for construction of Corentyne Highway - Palmyra to Crabwood Creek, and (iii) Rehabilitation of critical sections of main access roads. Completion, construction and rehabilitation of roads in Regions №. 1, 2 ,4, 6, 7, 8, 9 and 10. According to the Appropriation Accounts, the full sum was expended.

296. Included in the sum expended were amounts totalling \$23.102 billion, which was transferred by way of seven Inter-Departmental Warrants (IDW) to the Ministry of Housing Water, Regional Executive Officer - Region №. 4 and Guyana Water Inc. to offset payment to Contractors. Financial Returns were received from the entities indicating that \$22.850 billion were expended while \$251.531M remained unspent. However, the full amount of \$23.102 billion was reflected in the Appropriation Accounts as expended, resulting in the Appropriation Accounts being overstated by the amount of \$251.531M.

**Ministry's Response:** The Head of the Budget Agency indicated that the observation was correct. However, the works was on-going at the time, money was disbursed based on works completed and the Contractors did not execute within the projected timeframe. The work was expected to be completed within the first quarter of 2024, as such, the money was made available for payments to Contractors when the works was completed.

**Recommendation:** *The Audit Office recommends that the Head of the Budget Agency ensure that Financial Returns are obtained from the executing entities in a timely manner so that any unspent amount can be credited to the respective Line Items in the Appropriation Accounts. (2023/59)*

### Conversation Tree to Dennis Street - Terminated Contract

297. An award was made by NPTAB in the sum of \$830M for the widening of Corridor- Conversation Tree to Dennis Street- Lot 8(B). The contract was signed on 31 August 2022. The duration of the Contract was fourteen months with the commencement date of 5 September 2022 and completion date of 5 November 2023. The defect liability period was one year. As at 31 December 2023, amounts totalling \$465M were paid to the Contractor.

298. Physical verification conducted on 15 August 2024 revealed that the works were incomplete and the Contract was terminated on 10 May 2024. It was noted that the Contractor failed to complete the works within the contractual duration, while the advance payment was not fully recovered. These two situations constitute fundamental breaches of the contract, under GCC Clause 40.2 (f) - the Contractor does not provide the required guarantee and (g) - the Contractor delayed the completion of the works for a number of days' correspondent to a maximum possible amount of liquidated damages as indicated in the Special Conditions of the Contract.

299. In spite of these fundamental breaches of the Contract by the Contractor, the Ministry opted instead to terminate the Contract for convenience and valued the Contractor indebtedness to the Ministry in the sum of \$152M.

300. It was noted that the Ministry by way of a mutual settlement agreement, which was prepared in conjunction with Attorney General Office, took ownership of the Contractor's equipment as part of the settlement for moneys owed to the Ministry. The equipment, with a total estimated value of \$153.600M was inspected and valued by the Senior Mechanical Engineer from the Ministry of Public Works.

301. It was advised by the Ministry that the remaining incomplete works were awarded to another Contractor who was at the time mobilized on site and was in the process of constructing a sheet pile revetment along Dennis Street.



Photograph of the incomplete works at termination at  
Conversation Tree to Dennis Street- 15 August 2023

**Ministry's Response:** The Head of the Budget Agency indicated that the observations were noted. The Contract was terminated for convenience because the Contractor could not complete the works mainly due to financial constraints. Lot 8A was completed and since these projects were to function in unison, the Contract was terminated for convenience to fast track the completion of Lot 8B to better service the general public as a bypass to congested Sheriff Street. The extension of time given, was up to 15 March 2024 due to several reasons: (i) Delays in drain construction was due to rains and this drain being the main outlet for residence; (ii) Settlement occurred in road materials due to location previously being a dumpsite; and (iii) Relocation of utilities.

**Recommendation:** *The Audit Office recommends that the Head of the Budget Agency submit to the Audit Office the valuation at termination and reconciliation of payments. (2023/60)*



Vlissengen Road (Between Princess Street and Mandela Avenue) - Lot 7

302. An award was made by NPTAB in the sum \$475.070M for the Geometric Improvement to Vlissengen Road (Between Princess Street and Mandela Avenue) - Lot 7. The agreement was signed on 1 July 2022. The duration of the Contract was one year with a commencement date of 5 July 2022 and an intended date of completion of 6 July 2023. The defect liability period was one year. As at 31 December 2023 only an advance payment of \$142.521M was paid to the Contractor.

303. Examination of the Advance Payment Bond revealed that it had expired since 1 August 2023. Similarly, the Performance Bond had also expired on 1 August 2024. At the time of reporting in September 2024, the final account for the Contract was to be prepared.

304. Physical verification on 15 August 2024 revealed that the works were substantially completed, and the roadway was in use, with the exception of the eastern drive lane of the bridge at Princess Street. However, no approved extensions of time were seen.

305. In addition, an examination of the project files revealed that the Contractor was delinquent from the onset of the project and was flagged for poor performance throughout the entire lengthy period being taken to complete the works. Further, it was noted from records that, the Ministry supplied the Contractor with seven steel beams to complete the bridge at Princess Street, and asphalt from the Demerara Harbor Bridge Asphalt Plant for roadworks, to the value of \$48.804M.

306. At the time of our inspections it was revealed that the asphalt paving was done to the timber bridge surface close to Front Road, in the vicinity of the Police Outpost. This area on the bridge had pot holes developing on the asphalt surface and will have to be addressed to prevent further deterioration of the surface.



Photographs of the deteriorating asphalt overlay on timber bridge at Vlissengen Road (Between Princess Street and Mandela Avenue)- 15 August 2023



*Photograph Vlissengen Road (Between Princess Street and Mandela Avenue)*

**Ministry's Response:** The Head of the Budget Agency indicated that the observations were noted. The Ministry will seek to implement more stringent measures to have Contractors comply with their contractual obligations. The Contractor was written to renew their bonds and given directives to finish all works by 31 January 2024. This was necessary after the Contractor was flagged for non-performance. To accelerate the project, the Ministry decided to provide the asphalt and have the Contractor provide a quotation to transport, place and compact the material. The Sub-Contractor was directed not pave the timber bridge because it was technically incorrect, however, this directive was disregarded. The coordinator was informed about the infractions and the sub-Contractor was written asking to remove the asphalt and resurface the existing timber structure using GH timber runners to aid the transition of the resurface asphaltic concrete approaches. The corrective works was completed on 31 August 2024. The Contractor asked to relinquish the Contract due to financial constraints, the Ministry applied liquidated damages and hired Sub-Contractors to complete the works.

**Recommendation:** *The Audit Office recommends that the Head of the Budget Agency: (i) should immediately desist from accepting poor performance from Contractors, without terminating the Contract or applying penalties, as set out in the Contract, (ii) provide the breakdown of total costs and source of funds used to pay for the materials provided to the Contractor to complete the works and (iii) provide the final valuation of the permanent works completed. (2023/61)*

### Stellings

307. The sum of \$240M was allotted for provision for Parika, New Amsterdam and Rosignol Stellings. A Supplementary Provision was received in the sum of \$32.700M, increasing the Total Funds Available to \$272.700M. The Ministry obtained approval for inclusion of programme for works to be done at Port Kaituma, Supenaam and Mabaruma Stellings. However, it was noted, that no work was done in relation to New Amsterdam and Rosignol Stellings during the year. As at 31 December 2023, the full sum was disbursed to Transport and Harbours Department (T&HD). An examination of the records submitted by the Department revealed that the sum of \$272.464M was expended at the end of the year.

Description	Amount \$'000
Rehabilitation of Stellings: Parika	149,934
Port Kaituma & Mabaruma	94,725
Supenaam	27,805
Total	272,464

**Ministry's Response:** The Head of the Budget Agency indicated that an approval was sought and granted for the redirection of funds from the New Amsterdam and Rosignol Stellings. As such no rehabilitation works were done. These funds were utilized to deal with urgent repairs that needed to be addressed at the two main operating stelling in the Essequibo River (Parika and Supenaam).

### Transport

#### Ferry Vessels and Stellings

308. The sum of \$2.170 billion was allotted for: (i) final payment for ferry vessel; and (ii) Rehabilitation of Goods Wharf and Stellings at Port Kaituma, Kumaka and Morawhanna. A Supplementary Allotment was received in the sum of \$2.571 billion, increasing the Total Funds Available to \$4.741 billion. According to the Appropriation Accounts, the sum of \$4.469 billion was expended, resulting in a difference of \$271M as at 31 December 2023.

309. Included in the expenditure of \$4.469 billion was the sum of \$403.641M, which represents the final payment for the ferry vessel. According to the documentation provided for audit, the vessel was delivered and accepted on 23 April 2023 by the Transport and Harbours Department.

310. In addition, the sum of \$4.066 billion was released to the Transport and Harbours Department. According to the records of the Department, amounts totalling \$1.853 billion was expended and the balance of \$2.213 billion remained in the bank account of the Department. Detail of the expenditure of \$1.853 billion are shown in the table below:

Description	Amount \$'000
Rehabilitation of Goods Wharf	262,630
Rehabilitation of Stellings - Kumaka	521,037
Morawhanna	411,059
Port Kaituma	658,062
Total	1,852,788

**Ministry's Response:** The Head of the Budget Agency indicated that the amounts stated above \$4.066 billion was received by Transport and Harbours Department for the rehabilitation of Port Kaituma, Kumaka and Morawhanna Stellings for which expenditure as at 31 December 2023 totalled \$1.853 billion, leaving a difference of \$2.213 billion. These are multi-year contracts and works are still on-going, hence the retention of the funds as payments are effected based on measured works completed.

**Recommendation:** *The Audit Office recommends that the Head of the Budget Agency ensure that the requisite documentation for the expenditure in respect of the amount retained are submitted for audit examination. (2023/62)*

#### Capital Subvention

311. The sum of \$2 billion was released to the Maritime Administration Department. The Department is subject to separate financial audit and reporting. However, the Department continued to be in breach of Section 80 (1), 3 (c), and (4) of the FMA Act 2003. The last audited report was for the year 2009, while 2005 was the last Financial Statements laid in the National Assembly. Financial Statements for the years 2010 to 2019 have been submitted, while 2020 to 2023 are still outstanding.

**Ministry's Response:** The Head of the Budget Agency indicated that the Financial Statements for the years 2006 - 2009 were sent to Cabinet for approval to be laid in the National Assembly. The Audit of Accounts for the year 2010 is being finalised, while 2011 will commence in September 2024 and thereafter the remaining years. Financial Statements for 2020 is now being reviewed and 2021 to 2023 are being completed.

**Recommendation:** *The Audit Office recommends that the Head of Budget Agency ensure strict compliance with Section 80 (1), (3)(c) and (4) of the FMA Act 2003. (2023/63)*

Prior Year Matters

Capital Expenditure

Overpayments to Contractor

312. A Contractor was overpaid over \$556.481M under the seven Contracts listed in the table below. GoG and the Contractor agreed that seven years after 20 May 2021, the date the settlement agreement was signed, Ministries, Departments, and other officials will take steps to recover the amounts owed to the government. The agreement remained in force at the time of reporting.

Description	Amount \$'000
Acquisition spares	301,627
Upgrading road from Beterverwagting to Triumph	112,000
Upgrading road from La Bonne Intention to Beterverwagting	100,000
Docking and rehabilitation of MT Setter	27,157
Docking and rehabilitation of ML David P	12,949
Rehabilitation of Westminister Primary School	1,424
Rehabilitation of 1 <sup>st</sup> Avenue Parfaite Harmony	1,324
Total	556,481

**Ministry's Response:** The Head of the Budget Agency hereby acknowledged that observation was noted.

313. The sum of \$81.570M, which represented a Contractor's indebtedness to the Ministry, on the Contract for preparatory works at Better Hope to Montrose – Lot 1 Highway Improvement East Coast Demerara was still not recovered. The Head of the Budget Agency had indicated that this matter was still engaging the attention of the High Court. At the time of reporting in September 2024, the position remained the same.

**Ministry's Response:** The Head of the Budget Agency hereby acknowledged that observation was noted.

Durban Park Jubilee Stadium

314. 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.

315. 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.

316. Payment Vouchers to support expenditures 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.

317. 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.

318. The Audit Office had written the then 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.

319. 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. At the time of reporting in September 2024, this matter remained the same.

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

320. The Ministry paid a Contractor the sum of \$72.264M to supply and deliver three motion scales within ninety days of signing the Contract. The supplier received the entire sum in 2016, contrary to the contractual terms of 50% advance payment within thirty days of signing the Contract and the balance on delivery. More than eight years after the payment, the scales have not been delivered to the Ministry.

321. The Ministry had explained that due to delays in clearing the scales, the items were still at the wharf. Moreover, there were issues with the payment of Value Added Tax to the Guyana Revenue Authority. The Ministry wrote the Ministry of Foreign Affairs and International Cooperation seeking assistance to resolve the issue. The Ministry enquired from Laparkan about the status of the scales after a fire destroyed its wharf in January 2022. At the time of reporting in September 2024, the matter is engaging the attention of the Court.

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

**Recommendation:** *The Audit Office recommends that the Head of Budget Agency continue to follow-up with the Ministry of Legal Affairs. (2023/64)*

Telephone Network

322. An award in the sum of \$12.470M was made for the supply, delivery, and installation of a new telephone network at the Ministry. The Contractor received the entire sum in 2016, contrary to the contractual terms of 50% advance payment within thirty days of the signing of the Contract and the balance on delivery and issuance of the provisional acceptance certificate. More than seven years after the payment, 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 the issue. At the time of reporting in September 2024, the position remained the same.

**Ministry's Response:** The Head of the Budget Agency indicated that the observations are correct. This matter is still engaging the attention of the Ministry of legal Affairs, subsequent letters were written to that Ministry on 4 October 2023 and 31 July 2024, since there was no update on this matter.

**Recommendation:** *The Audit Office recommends that the Head of Budget Agency continue to engage the Ministry of Legal Affairs to bring closure to this matter. (2023/65)*

Follow-up on the Implementation of Prior Year Audit Recommendations

323. The table below summarises the prior year matters as contained in the Auditor’s General 2022 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 9 recommendations, 3 were fully implemented and 6 were partially implemented.

Rec. №	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/77	Prepayment for fuel		√	
2022/78	Breach of Stores Regulations 1993		√	
2022/79	Breach of Section 80 of the FMA Act 2003		√	
2022/80	Outstanding deliveries	√		
2022/81	Breach of Section 43 of the FMA Act 2003	√		
2022/82	Overpayment of salaries		√	
2022/83	Outstanding rent	√		
2022/84	Non- delivery of items		√	
2022/85	Non- delivery of assets		√	



AGENCY 38  
MINISTRY OF LABOUR

Current Year Matters

Current Expenditure

*Employment Costs*

*Overpayment of Salaries*

324. According to Circular No. 3/2022 dated 18 November 2022, the salaries of employees who fall below the minimum of the adjusted 2022 band should be adjusted to the level of the new band. However, audit examination of a sample of Personal Files and pay sheets revealed that the salaries of three employees were incorrectly adjusted to the Mid-point of the Salary scale for the periods June 2023 to January 2024 and January 2021 to December 2022, retroactively. The adjustment made to the salaries resulted in net overpayments in the sum \$4.087M to their basic salary. In addition, the sum of \$1.369M and \$44,002 were also overpaid to the Guyana Revenue Authority and the National Insurance Scheme respectively. Further, it was noted that two of the employees in question refunded a total sum of \$2.062M resulting in the net overpayment being reduced to \$2.025M.

**Ministry's Response:** The Head of the Budget Agency indicated that one of the employees has requested a deduction of \$50,000 to be made over thirty-five months and a Statement of Indebtedness was prepared for the other employee and submitted to the Ministry of Finance.

**Recommendation:** *The Audit Office recommends that the Head of Budget Agency ensures that all overpayments are recovered and that measures are put in place to prevent reoccurrence.* (2023/66)

*Subsidies and Contribution to Local Organisations*

325. During the year 2023, the sum of \$521M was allotted for Subsidies and Contributions to Local Organisations. According to the Appropriation Accounts, amounts totalling \$511.797M were expended, which resulted in a difference of \$9.203M. Details are summarized in the table below:

Entity	Amount Allotted \$'000	Amount Expended \$'000	Year of Last Audit	Financial Statement Received	Financial Statement Not Received
Board of Industrial Training	488,500	488,500	2016	2017-2021	2022-2023
Guyana National Co-op Union Ltd	18,000	18,000	2020	-	2021-2023
Federation of Independent Trade Union (FITUG)	500	-	2017	-	2018-2023
National Advisory Council on Occupational Health and Safety	4,000	4,000	2022	-	2023
Labour Market Information System Commission	1,500	-	-	-	2023
Guyana Trade Union Congress	500	-	2003	-	2004 - 2023
Support to other Trade Union	8,000	1,297	-	-	-
Total	521,000	511,797			

326. As shown in the table, amounts totalling \$521M was allotted for three Local Organisations, eighteen Trade Unions which fall under the caption “Support to Other Trade Unions” and, three other Trade Unions. Audit examination of records revealed that one Local Organisation, seventeen of the Trade Unions which fall under the caption “Support to Other Trade Unions” and, two of the Other Trade Unions did not receive the funds allotted. In addition, all the entities are subject to separate financial audit and reporting. With respect to the three Local Organisations, one is audited by the Audit Office, one by a private auditing firm and one is non-operational, while all the Trade Unions are audited by the Audit Office.

**Ministry’s Response:** The Head of the Budget Agency indicated that the difference of \$9.203M was as a result of the Federation of Independent Trade Union (FITUG), Guyana Trade Union Congress (GTUC) and Seventeen other trade unions which were unable to access their subventions due to the non-submission of their Audited Financial Statements for period outlined. The remaining \$1.500M was because the Ministry of Labour’s Labour Market Information System Commission (LMIS) was not functioning.

**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 and ensure that all outstanding audited accounts are laid in the National Assembly. (2023/67)*

#### Capital Expenditure

327. The sum of \$205.260M was allotted under the Capital Programmes of the Ministry for the year 2023. According to the Appropriation Accounts, amounts totalling \$149.879M were expended under the Ministry’s two Capital Programmes. As a result, there was a difference of \$55.381M as shown in the table below:

Programme	Description	Amount Allocated \$'000	Expenditure \$'000	Difference \$'000
1	Policy Development and Administration	180,000	124,894	55,106
2	Labour Administration Services	25,260	24,985	275
Total		205,260	149,879	55,381

**Ministry's Response:** The Head of the Budget Agency indicated that of the \$55.381M difference in the Ministry of Labour 2023 Capital Allocation, \$55.051M represents unspent balances under Programme 381 Buildings. These balances are to effect interim and retention payments towards the completion of the projects in 2024 via multi-year approval. All other unspent balances under Buildings, Land and Water, Furniture and Equipment; in the respective programmes were insufficient to effect purchases/works in 2023.

**Recommendation:** *The Audit Office recommends that the Budget Agency take into consideration its strategic plan when budgeting so as to ensure amounts are expended as budgeted. (2023/68)*

328. An award for the construction of an Office and Training Center with a detached workshop in New Amsterdam was made by NPTAB in the sum of \$44.873M against the Engineer's Estimate of \$40.102M to the lowest evaluated of twenty-two bidders. The agreement was signed on 7 July 2023, with a commencement date of 12 July 2023 and a completion date that was extended to 13 April 2024. As of 31 December 2023, an amount of \$24.680M was paid to the Contractor leaving a balance of \$20.193M. Physical verification of the site on 12 June 2024 revealed that the works were incomplete and the revised Contract completion date had already expired. At the time of reporting in September 2024, a revised Contract completion date for the project was not provided for audit examination nor was there any evidence that liquidated damages were enforced for the incomplete works.

**Ministry's Response:** The Head of the Budget Agency indicated that no further extension was given to the Contractor. However, liquidated damages will be applied and deductions will be made from the retention.

**Recommendation:** *The Audit Office recommends that the Budget Agency should provide a copy of the retention payment. (2023/69)*

329. An award for the construction of Office and Training Center with detached workshop in Corriverton was made by NPTAB in the sum of \$39.968M to the lowest evaluated of twenty-one bidders. The agreement was signed on 10 July 2023 and the commencement date was 12 July 2023 with a completion date that was further extended to 13 April 2024. As at 31 December 2023, a sum of \$21.982M was paid to the Contractor leaving a remaining balance of \$17.986M. At the time of reporting in September 2024, the works were still incomplete and the Ministry had written the Ministry of Legal Affairs on 26 August 2024 to seek advice on termination of the Contract.

**Ministry's Response:** The Head of the Budget Agency indicated that: (i) a letter of termination was issued to the Contractor; (ii) a valuation of termination is being prepared and deductions for liquidated damages will be calculated and deducted; (iii) the Bill of Quantities for the completion of the works is being prepared for retendering; and (iv) a file is being prepared and sent to the Attorney General's Chambers (Ministry of Legal Affairs)

## Prior Year Matters

### Employment Cost

330. For the year 2022 examination of Personal Files, Pay-sheets and other pay changes directives revealed two instances where employees who retired or had their services terminated remained on the payroll beyond the effective dates, resulting in overpaid net salaries in the sum of \$258,403. In addition, Pay as You Earn (PAYE) and National Insurance Scheme (NIS) paid over to the respective agencies amount to \$12,990 and \$16,099. During 2024, documents were provided showing that one of the employees repaid the full amount overpaid in the sum of \$178,290, while the sum of \$109,202 for the other former employee still remains outstanding. Documentary evidence was presented to show that this former employee was written on 15 July 2024, requesting repayment. Similarly, for the year 2020 one former employee was overpaid net salaries totalling \$165,671 while the related deduction in the sum of \$21,820 was also overpaid to the Guyana Revenue Authority.

**Ministry's Response:** The Head of the Budget Agency indicated that the Ministry is continuing efforts to recover the sums overpaid.

**Recommendation:** *The Audit Office recommends that the Budget Agency continues to follow-up this matter with the view of recovering the overpayments. (2023/70)*

### Follow-up on the Implementation of Prior Year Audit Recommendations

331. The table below shows the prior year matters as contained in the Auditor's General 2022 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 2 recommendations, both were partially implemented.

Rec. No.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/86	Overpayment of Salary		√	
2022/87	Outstanding Financial Statements		√	

AGENCY 39  
MINISTRY OF HUMAN SERVICES AND SOCIAL SECURITY

Current Year Matters

Employment Costs

Overpayment of Salaries

332. The sum of \$1.290 billion was allotted for employment costs and amounts totalling \$1.157 billion were expended as at 31 December 2023. Audit checks revealed that one employee was overpaid net salaries amounting to \$319,684 and the related deductions totalling \$18,964 were also overpaid to the relevant agencies.

**Ministry's Response:** The Head of the Budget Agency indicated that a letter dated 28 July 2023 was sent to the employee seeking repayment. A subsequent registered mail was again sent on 26 August 2024 seeking repayment or face legal action. In addition, letters were also sent to the Accountant General's Department and Public Service Ministry to ascertain whether the former employee is employed within the Public Sector.

**Recommendation:** *The Audit Office recommends that the Head of the Budget Agency continue its efforts to recover the overpayment and put systems in place to prevent reoccurrences. (2023/71)*

Log Books

333. Section 29 of the Stores Regulations 1993, 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 2023, the Ministry presented a list of vehicles of which Log Books were required to be maintained for twenty-eight serviceable vehicles. Examination of the list and the Log Books presented revealed the following discrepancies:

- a) Fourteen Log Books were not presented for audit examination.
- b) Pertinent information such as the purpose of the journey, signature of persons authorising the journey, departure and return time, odometer reading, fuel and lubricants supplied, and driver's signature was not always evident in the fourteen Log Books that were presented for examination.

334. As a result, it could not be ascertained whether proper controls were exercised over the operation of these vehicles.

**Ministry's Response:** The Head of the Budget Agency indicated that the Ministry did not fully comply with Section 29 of the Stores Regulations which requires Log Books to be kept for its vehicles. To enforce this compliance the Ministry has issued an internal memorandum to drivers of its fleet. Action has already been taken to have Log Books placed in all vehicles from January 2024 and are regularly checked for compliance.

**Recommendation:** *The Audit Office recommends that the Head of the Budget Agency ensure that there is full compliance with the Stores Regulations 1993 as it relates to the maintenance of Log Books. (2023/72)*

### Maintenance of Buildings

335. The sum of \$99.900M was allotted under line item 6242- Maintenance of Buildings for the year 2023. This allotment was revised through one virement in the sum of \$1.507M, increasing the total allotment to \$101.407M. According to the Appropriation Accounts, amounts totalling \$83.357M were expended on maintenance, plumbing and electrical works to buildings, resulting in a difference of \$18.050M.

336. An award for the repairs to the Trafficking in Persons (TIP) building was made in the sum of \$7.349M. According to the Letter of Award dated 27 July 2023, a total of twelve bids were received, however, the basis of the award and the defects liability period could not be determined from the documents examined. The agreement was signed on 11 August 2023, with the start date being 18 September 2023, completion date of 18 December 2023 and a granted extension of two months that brought the contractual completion date to 18 February 2024.

337. In addition, as at 31 December 2023, the Contractor received three payments totalling \$4.537M for works completed. Physical verification carried out on 18 June 2024 revealed that the works were incomplete. According to a letter dated 28 August 2024, the Contract was terminated with effect 30 August 2024. However, an approved valuation at termination was not presented for audit scrutiny.

338. Further, an examination of the valuation for payment revealed that new Items were included and paid for, while no variation order was seen. One such item is the replacement of 1"x 4" claw board to the roof, paid at a rate of \$7,200 per square yard. However, Bill Item 3.1 for supplying and installing 1"x 4" G&T flooring is priced at \$4,500, as such, we could not determine how this increased new rate for similar 1"x 4" G&T timber was established, and what impact it would have on the Contract sum.

339. Further, the quality of workmanship exhibited is substandard and of very poor quality and should not be accepted by the Ministry. The following photos capture the shoddy work observed during our physical verification and inspections.

**Ministry's Response:** The Head of the Budget Agency explained that the project was poorly supervised resulting in poor quality works being certified and approved for payments. It should be noted that the engineers were written to for nonconformity to civil engineering guidelines.

**Recommendations:** *The Audit Office recommends that the Head of the Budget Agency improve in the supervision of Contractors to ensure that the contractual obligations are met. (2023/73)*

#### Vehicle Spares and Maintenance

340. The sum of \$24.897M was allotted under Line Item 6264- Vehicle Spares and Maintenance for the year 2023. As at 31 December 2023, the sum of \$24.758M was expended. However, an examination of thirty-seven vehicle Historical Files revealed that eleven files were not properly maintained to reflect all costs associated with the respective vehicles. A comparison of the expenditure in the vehicle files and the amount posted to the Integrated Financial Management Information System (IFMIS) report revealed a difference of \$3.161M. As a result, the Ministry is in breach of Section 26 of the Stores Regulation of 1993.

**Ministry's Response:** The Head of the Budget Agency explained that a system has been implemented to update all files associated with the respective vehicles and equipment for financial reporting and accountability.

**Recommendation:** *The Audit Office recommends that the Head of the Budget Agency ensure that Historical Records are maintained for all vehicles and equipment and are properly written up in accordance with the Stores Regulations of 1993. (2023/74)*

#### Subsidies and Contribution to Local Organisations

341. The sum of \$300.271M was allotted for Subsidies and Contributions to forty-two local Organisations for the year 2023. This allotment was revised through one virement in the sum of \$6.019M, increasing the total allotment to \$306.290M. According to the Appropriation Accounts, amounts totalling \$302.215M were expended, resulting in a difference of \$4.075M. An audit examination of the records presented revealed that the difference of \$4.075M was a result of the Ministry's failure to remit the allotted sum to fifteen Local Organisations. A similar matter was reported in 2021 and 2022, however, it was still not resolved.

**Ministry's Response:** The Head of the Budget Agency explained that several attempts were made to contact representatives from the organisations to request the payment of all unpaid subsidies. In addition, despite numerous attempts by the Ministry by way of letters and emails, it was futile.

**Recommendation:** *The Audit Office recommends that the Head of the Budget Agency ensure that funds are expended in keeping with its budgeted programs and follow-up is done with the agencies involved to determine whether they are still interested in receiving their subsidies. (2023/75)*

Old Age Pensions and Social Assistance

342. The sum of \$36.476 billion was allotted for Old Age Pension and Social Assistance for the year 2023. The allotment was revised through two virement in the sum of \$8.080M, decreasing the total allotment to \$36.468 billion. According to the Appropriation Accounts, amounts totalling \$34.383 billion were expended as at 31 December 2023.

343. Included in this amount is the sum of \$51.862M which was expended on the procurement of Old Age Pension, Public Assistance, Permanent Disability Books and Tamper Evidence Holographic (TEH) Labels for 2023 and 2024. At the time of this report a special audit was being conducted into the receipt and distribution of Old Age Pension, Public Assistance Books and Tamper Evidence Holographic (TEH) Labels.

344. The Official Old Age Pension and Public Assistance Account No. 0163400314001 was established to facilitate the operations of the Old Age Pension (OAP) Scheme and the Public Assistance (PA) Programme. Below is a summary of the Cash Book as at 29 December 2023:

Description	Amount as at 29 Dec. 2023 \$'000
Cash at Bank	345,388
Cash in Hand	0
Vouchers on Hand	0
Vouchers at Acct. General	464,200
Vouchers to Process:	
- OAP	0
- PA	0
Vouchers to Enter:	
- OAP	698,851
- PA	223,040
Outstanding Advances	261
Guyana Post Office Corporation	1,152,389
Overstatement	(66)
Unreconciled Difference	115,931
<b>Total</b>	<b>2,999,994</b>



345. According to the summary shown in the table above, the sum of \$1.152 billion was indebted by the Guyana Post Office Corporation (GPOC) to the Ministry. However, an examination of the Reconciliation Statement received from GPOC for December 2023 revealed that GPOC was indebted to the Ministry in the sum of \$1.016 billion. Therefore, there is a difference of \$136.076M between the Cash Book summary and the GPOC Reconciliation Statement. Similarly, in 2022 there was a difference of \$201.389M.

346. In addition, an audit examination of the December 2023 reconciliation done by the Ministry against the GPOC monthly Reconciliation Statement, revealed an overstatement of coupons totalling \$10.360M in respect of the years 2014 to 2016. This matter was highlighted in the 2022 Report; however, it was still not resolved.

**Ministry Response:** The Head of the Budget Agency indicated that the decrease of allotment was as a result of savings which were subsequently utilized to supplement the lines for Fuel and Lubricant and Dietary for Programme 3 - Foster Care 6343 and not Old Age Pension.

The Head of the Budget Agency has also stated that reconciliation was done with GPOC on the outstanding amounts reflected in the statements prepared by this Ministry. The GPOC has maintained that the amounts for the years 2014-2016 (\$10.360M) correspond to coupons that were submitted to this Ministry. The sum of \$125.716M represents coupons for December 2023 handed over to MHSSS in January 2024.

**Recommendation:** *The Audit Office recommends that the Head of the Budget Agency continue to reconcile the Old Age Pension Account to have the unreconciled difference cleared and ascertain GPOC's indebtedness to the Ministry. (2023/76)*

347. Further, included in the total of \$2.999 billion is an unreconciled difference of \$115.931M. This matter was highlighted in the 2019 to 2022 Reports. However, at the time of reporting in September 2024, the difference remained the same.

**Ministry's Response:** The Head of the Budget Agency stated that an analysis of the Cash Book and other records for the year 2014 and prior years has revealed several errors and events that would have contributed to this unreconciled amount.

**Recommendation:** *The Audit Office recommends that the Head of the Budget Agency continue to reconcile the Old Age Pension Account with a view of having the unreconciled amount cleared. (2023/77)*

348. Also, a comparison of the December 2022 and 2023 Electronic Distribution Listing revealed that 850 and 1,436 pensioners respectively were paid through the bank system, which indicated an increase of 586 or 59% bank paid pensioners for 2023. The December 2023 Electronic Distribution Listing also revealed that old age pension totalling \$47.388M was paid to 1,436 pensioners through the banking system.

349. A request was made on 26 June 2024 for forty pensioners' files that were being paid via the banking system for audit verification. The Ministry submitted forty files on 23 August 2024. An examination of the files and other related documents revealed the following observations:

- a) According to the Ministry's application form an approving Officer signature is required for pensioners to transition from coupons to bank payments. However, there were 73% or twenty-nine instances where the approving Officer's signature was not evident on the application forms for pensioners changing from coupons to Bank.
- b) There were sixteen instances where a copy of the pensioner's identification card was not evident.
- c) There were fifteen instances where the surrendered coupon books were not attached to the bank application form.
- d) There were thirteen instances whereby surrendered coupons were not cancelled.
- e) There were eight instances whereby a copy of the pensioners bank statement was not evident nor was the application form stamped by the bank to verify the pensioner's account number.
- f) Four of the forty files that were requested were not submitted for audit scrutiny, however, the Ministry submitted four other files that were not requested.

350. As a result of the above findings, it could not be determined if pensioners transitioning to the banking system were properly documented and authorised.

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

- a) For applicants transferring from coupons to bank payment, it is not customary to reapprove the application form. Applicants initially registered for coupon payments and later transitioned to electronic payments do not require additional supporting documents.
- b) Additionally, identification documents can become detached during the transfer process or in storage.
- c) There are instances where individuals never collected their coupon books and were transitioned to bank payments, or the books may have become detached in storage.
- d) It is the standard protocol that all coupons should be cancelled before being forwarded to Management Information System Unit (MISU).
- e) In scenarios where banking information is stamped, submitting a bank statement is unnecessary.

- f) The four files could not be located in the MISU system, and the movement and storage of these applications, as well as the relocation of the department from Lamaha Street to Corn Hill, may be contributing factors to the missing applications.

**Recommendation:** *The Audit Office recommends that the Head of the Budget Agency ensure that the pensioner's files are properly maintained and banking forms are approved before data is entered into the system. (2023/78)*

#### Stores and Other Public Property

351. Section 24 of the Stores Regulations 1993, states that “*The Permanent Secretary shall ensure that Master and Sectional Inventories...are kept and are properly maintained...*”. However, a Master Inventory nor a Sectional Inventory was not presented for audit. As a result, it could not be determined whether all assets were properly accounted for by the Ministry.

**Ministry's Response:** The Head of the Budget Agency has instructed the finance personnel to ensure there is compliance with the Stores Regulations 1993. Secondly, the Ministry will ensure the Master Inventory is aligned with the requirements. The process has also commenced to prepare the Sectional Inventory and will conclude by the end of September. It should be noted that there is no internal audit department.

**Recommendation:** *The Audit Office recommends that the Head of the Budget Agency complies with the requirements of Section 24 of the Stores Regulations 1993. (2023/79)*

352. Section 45 of the Stores Regulation of 1993 states that “*Where a Ministry has a main store and a sub-store, all purchases shall be accounted for from the main store. Transfer to a sub-store shall be made as the need arises*”. However, audit checks revealed that the records at the Ministry's main store do not include items sent to the Hugo Chavez Centre, Palms Geriatric Home, Sophia Training Centre and Mahaica Children Home which are the four sub-stores of the Ministry. As a result, the Ministry was in breach of Section 45 of the Stores Regulations 1993.

**Ministry's Response:** The Head of the Budget Agency was challenged by inadequate stores personnel which negatively affected the proper maintenance of records. As such, the Ministry has engaged Pathway workers to assist with the updating of the records in the stores, which is currently in progress.

**Recommendation:** *The Audit Office recommends that the Head of the Budget Agency complies with Section 45 of the Stores Regulations 1993. (2023/80)*

353. Section 23 of the Stores Regulations of 1993 states that “...the storekeeper shall make appropriate entries in the Permanent Stores Register in Form 5 indicating clearly the location to which the stores are sent and the custodian thereof”. However, an examination of the Permanent Stores Register revealed that the Register was not written up in accordance with Form 5 of the Stores Regulations of 1993. Pertinent information such as the Internal Stores Requisition number and to whom the items were issued to were not recorded. In addition, the locations of the assets were not clearly stated in the Register. In the circumstances, it was tedious and time-consuming to locate the assets for physical verification.

**Ministry’s Response:** The Head of the Budget Agency was challenged by inadequate stores personnel which negatively affected the proper maintenance of records. As such, the Ministry has engaged Pathway workers to assist with the updating of the records in the stores, which is currently in progress.

**Recommendation:** The Audit Office recommends that the Head of the Budget Agency complies with Section 23 of the Stores Regulations 1993. (2023/81)

#### Other Matters

##### Cheque Orders

354. 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, an audit examination of the Cheque Order Register revealed that thirteen Cheque Orders valued at \$100.116M issued during 2023 were still outstanding at the time of reporting in September 2024. As a result, the Ministry is in breach of the Circularised Instruction. Further, this is an indication that the goods and services paid for in relation to these transactions may not have been received in a timely manner; thus, delaying the intended benefits.

**Ministry Response:** The Head of the Budget Agency indicated that the Ministry is working diligently to continue the process of clearing the additional Cheque Orders.

**Recommendation:** The Audit Office recommends that the Head of the Budget Agency ensure that all Cheque Orders are cleared in keeping with Circularised Instructions. (2023/82)

##### Unpresented Vouchers

355. At the time of reporting in September 2024, the Ministry of Finance did not present nineteen Payment Vouchers amounting to \$22.847M for capital purchases made by MHSSS for the year 2023. As such, the completeness, accuracy, and validity of the payments could not be determined.

**Ministry's Response:** The Head of the Budget Agency explained that the Ministry will work along with the Ministry of Finance to have all the unrepresented vouchers processed.

**Recommendation:** *The Audit Office recommends that the Head of the Budget Agency follow-up with the Ministry of Finance to have the Payment Vouchers submitted for audit scrutiny. (2023/83)*

#### Cheques on Hand

356. The Ministry breached Section 43 of the Fiscal Management and Accountability Act 2003 which states that at the end of each fiscal year, any unexpended balance of public moneys issued out of the Consolidated Fund shall be returned and surrendered to the Consolidated Fund. However, at the time of reporting in September 2024, fourteen cheques valuing \$16.145M were still on hand at the Ministry of Finance (MoF) in respect of direct payments for the year 2023. These cheques have since become stale-dated. As a result, the Appropriation Accounts were overstated by the said amount.

**Ministry Response:** The Head of the Budget Agency indicated that the Ministry is committed to having these payments collected from the MOF and paid over to the suppliers, since the attempts (via telephone) to contact the payees to uplift their respective cheque payments from the Ministry of Finance, were unsuccessful.

**Recommendation:** *The Audit Office recommends that the Head of the Budget Agency 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. (2023/84)*

#### Capital Expenditure

357. The sum of \$783.746M was allotted for capital expenditure under the three capital programmes of the Ministry. As at 31 December 2023, amounts totalling \$361.168M were expended under the various sub-heads, resulting in a difference of \$422.578M as shown in the table below:

Description	Funds Available \$'000	Total Expenditure \$'000	Difference \$'000
Buildings	376,246	106,489	269,757
Land Transport	11,000	11,000	0
Furniture and Equipment	56,500	55,914	586
Safety Nets for Vulnerable Populations	340,000	187,765	152,235
Total	783,746	361,168	422,578

### Buildings

358. The sum of \$376.246M was allotted for: (i) payment of retention; (ii) provision for stores and fire escapes; (iii) provision for a care centre for the elderly; (vi) construction of a Juvenile Processing Centre at Brickdam, dormitory at Mahaica Children’s Hospital, kitchen at night shelter and physical therapy room at Palms Geriatric Home; (v) completion of Child Care Centre-Mahaica, rehabilitation of Care Centre-Sophia; and (vi) provision for the construction of day and night care centres. It should be noted that approval was granted on 4 December 2023 for the inclusion of programme for the following works as shown in the table below:

Details	Amount \$’000
Rehabilitation of fence at Palms	11,716
Rehabilitation of Mahaica Children's Home Kitchen	6,380
Construction of Parking Lot at Guyana Woman’s Leadership Institute (GWLI)	4,658
Construction of fence at Mahaica Children's Home	4,529
Construction of Pavement at GWLI	3,837
Rehabilitation of external washroom at GWLI	2,669
Rehabilitation of GWLI Kitchen	2,511
Construction of Physiotherapy Room-Palms	1,993
Rehabilitation of Mahaica Children's Home	994
Rehabilitation of Kitchen-Sophia	816
Total	40,103

359. As at 31 December 2023, the sum of \$106.489M was expended, resulting in a difference of \$269.757M. This difference represents approximately 72% of the funds allotted. According to the Capital Profile, funds were budgeted for the provision of fire escapes, the construction of a Juvenile Processing Centre, Night Shelter Kitchen, Sophia Care Centre, and Elderly Care Centre. However, an examination of the records revealed that no expenditure was incurred for these projects.

**Ministry’s Response:** The Head of the Budget Agency indicated that no expenditure was incurred for the Fire Escape (\$8M), Juvenile Processing Centre (\$30M), Night Shelter Kitchen (\$9.3M), Elderly Care Centre (\$77.6M), Rehabilitation and Modification of Sophia Care Centre (\$15.4M), Rollover projects for the year 2024 totalling \$127.058M and savings on budget \$2.348M.

**Recommendation:** *The Audit Office recommends that the Head of the 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. (2023/85)*

360. In 2022, an award for the construction of the Child Care Centre, Mahaica Complex Region №. 4 was made in the sum of \$43.954M against an Engineer’s Estimate of \$50M to the lowest evaluated of sixteen bidders. The agreement was signed on 15 November 2022, with a duration of nine months for completion after signing the agreement. The start date was 21 November 2022, with a revised completion date of 21 September 2023. At the end of 2022, the Contractor received amounts totalling \$21.907M. In 2023, amounts totalling \$2.692M were paid, revising the total payments to \$24.600M or 56% of the Contract sum.

361. Physical verification carried out on 19 June 2024 revealed that the works were incomplete and the Contract was terminated on 29 May 2024. The Contractor had already demobilized from the site at the time and the Ministry was in the process of preparing the final valuation at termination.



*Photograph of the incomplete building at the Child Care Centre, Mahaica - 19 June 2024*

**Ministry's Response:** The Head of the Budget Agency indicated the Project has since been terminated and the valuation at termination is being prepared.

**Recommendations:** *The Audit Office recommends that the Head of the Budget Agency should submit the Valuation at termination. (2023/86)*

362. An award for the construction of a Day and Night Care Facility Contract was made in the sum of \$89.374M against an Engineer's Estimate of \$83.872M to the lowest evaluated of twenty-three bidders. The agreement was signed on 27 September 2023. The duration for completing the works was nine months from the date of signing the agreement, with the completion date being 30 June 2024. As at 31 December 2023, the Contractor received a mobilisation advance of \$13.406M representing 15% of the Contract sum.

363. Physical verification carried out on 12 June 2024 revealed that the works were incomplete and behind schedule, and the Contractor was not mobilized on site. No workers, tools, or equipment were present on-site at the time of the physical verification. The works completed at the time were foundations, kerb walls and ground floor slab, columns, beams, roof framing, and roof covering with the exception of the ridge cap, laying and rendering to the Hollow Concrete Blocks (HCB) external walls, and laying of internal HCB walls.

364. In addition, the following was also observed:

- a) Our inspections revealed that lintels, as was required under the contract, were not casted in place above multiple internal doorways and window openings, while blockworks were already erected. The absence of this lintel beam to bear the loads of the blockwork above can result in structural cracking over time.
- b) No approved extensions of time were seen, while the completion date for the works was less than a month away at the time of the verifications.
- c) Examination of the Bonds and Insurances revealed that the expiration date was 15 July 2024, however, since the works are behind schedule, these will have to be extended accordingly.





*Photographs of no lintel beams above doors at the Day and Night Care Facility - 12 June 2024*

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

- a) No payments have been made for incomplete works. A letter was subsequently sent to the Contractor highlighting missing lintels. A photo/image was sent showing lintels on the external windows and efforts are being made to correct the defective works and install lintels in the internal doorways.
- b) At the date of the physical verification, no extension approval was sought, however, a request for extension was sent to NPTAB on 14 August 2024.
- c) Upon receipt of the extension approval the Contractor will be reengaged to extend the necessary bonds and insurances, since the insurance Company requires an approval before extending the expiry dates.

**Recommendations:** *The Audit Office recommends that the Head of the Budget Agency improve in the supervision of Contractors to ensure that the contractual obligations are met. (2023/87)*

365. An award for the construction of Dorm Building at Mahaica Hospital, Mahaica Region №. 4 was made in the sum of \$112.471M to the lowest evaluated of fourteen bidders. The agreement was signed on 16 November 2023 with a start date of 20 November 2023 and completion date of 18 February 2024. For the period ending 31 December 2023, the Contractor received a mobilization advance of \$16.870M, representing 15% of the total Contract sum.

366. Physical verification carried out on 13 June 2024 revealed that the works were still in progress, four months beyond the contractual completion date of February 2024. At the time of our verifications, works on the foundation, ground floor columns, curb wall, and floor slab were completed, while the pouring of concrete for the first-floor beams was in progress. The following were observed:

- a) No quality control procedures were being adhered to during concrete batching and pouring operations on site. A ransom was being used for mixing concrete, however, cubic boxes for consistent mixture ratios was not being used by the Contractor. In addition, concrete cubes for compressive strength testing were not being prepared and, slump tests were not being done. These poor and unacceptable construction practices by the Contractor should not be allowed and the pouring of concrete should have been stopped by the Ministry. As a result, the compressive strength and quality of concrete which was poured by the Contractor for this phase of the works cannot be established; and
- b) Approved extensions of time together with justifications were not submitted for audit review. As a result, it could not be determined liquidated damages should be deducted.



*Photograph of grossly inaccurate, poor methodology and unacceptable batching of concrete observed on site during concrete pouring at Dorm Building, Mahaica Hospital - 13 June 2024*

**Ministry's Response:** The Head of the Budget Agency explained that: (i) reinforced measures are in place, which include but are not limited to being present while concrete is being poured, but to also ensure there is strict adherence to standards; and (ii) the timeline set out in the bidding document had a clerical error where the project deadline catered for three months. However, a project of this magnitude could not be executed within such a timeframe, therefore a timeline of nine months was issued by way of commencement order. In the past it was done this way but, in the future, there will be conformity.

**Recommendations:** *The Audit Office recommends that the Head of the Budget Agency ensure proper supervision and monitoring of Contracts and that all payments are in keeping with Contractual Clauses. (2023/88)*

### Furniture and Equipment

367. The sum of \$56.500M was allotted for the purchase of furniture and equipment under the three capital programmes of the Ministry. As at 31 December 2023, the sum of \$55.914M was expended. An examination of the Payment Vouchers and other related documents presented for audit revealed that the Ministry received furniture and equipment valuing \$42.974M. The difference of \$12.940M could not be verified, since Payment Vouchers and other supporting documentation were not presented for audit examination.

368. In addition, the requisite Internal Stores Requisitions (ISRs) and documentation on the location of items with a total cost of \$55.631M were not presented for audit. As a result, the items could not have been physically verified.

**Ministry Response:** The Head of the Budget Agency indicated that the Ministry is working with the Accountant General Department to have all the vouchers submitted for audit. Efforts are being made to locate the ISRs and relevant details on the location of the items.

**Recommendation:** *The Audit Office recommends that the Head of the Budget Agency complies with the Audit Act 2004 and present the Payment Vouchers ISRs and other documents for audit examination. (2023/89)*

### Safety Nets for Vulnerable Populations

369. 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\$30.400M to contribute to the financing and execution of the Support Nets for Vulnerable Populations Affected by Coronavirus in Guyana. The Project was originally slated to last for two years commencing on 9 March 2021 and concluding on 9 March 2023, however, IDB approved a two-year extension thereby revising the completion date to 9 March 2025. As at 31 December 2023, the expenditure of the Project totalled US\$13.477M or 80.79% of the total IDB Contribution.

370. The sum of \$340M was allotted to the Ministry of Human Services and Social Security for year 2023. The sum was provided for (i) Cash transfers (ii) Survivor's Advocate Programme and (iii) Media campaign. Amounts totalling \$187.765M were expended according to the IFMIS report.

371. This Project is subject to separate financial audit and reporting. The Project was last audited for the year ended 31 December 2023 and the audit report was issued on 21 April 2024.

Follow-up on the Implementation of Prior Year Audit Recommendations

372. The table below shows the prior year matters as contained in the Auditor's General 2022 Report and action taken by the Head of the Budget Agency regarding the recommendations made by the Audit Office. It should be noted that of the 5 recommendations; 1 was not implemented, 3 were partially implemented and 1 was fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/88	Unspent Balance		√	
2022/89	Unreconciled differences			√
2022/90	Breach of FMA Act 2003		√	
2022/91	Unspent Balance		√	
2022/92	Overpayment on construction works	√		

AGENCY 40  
MINISTRY OF EDUCATION

Current Year Matters

Current Expenditure

Employment Costs

Overpayments of Salaries

373. Audit examinations of the Pay Change directives for new appointments, resignations, retirements, dismissals and Pay Sheets were examined for the year 2023. It was observed that seven employees were overpaid net salaries totalling \$1.132M, while the related deductions totalling \$230,930 were also overpaid to the various deduction agencies.

**Ministry's Response:** The Head of the Budget Agency explained that efforts are on-going to recover the remaining amounts.

**Recommendation:** The Audit Office recommends that the Head of Budget Agency continue its efforts to recover the overpayments. (2023/90)

National School Grant - Teachers Grant

374. The Government of Guyana approved the distribution of School Grants for the provision of greater resources to teachers in schools. Head teachers and teachers are hereby permitted to collect, distribute, and expend school grants as well as engage in any activity as it relates to the management of the school grants. The grant rate was \$4,000 per child for each coastal school and \$5,500 per child for each hinterland/riverine school.

375. The sum of \$869.190M was budgeted for the payment of School Grants for the Christmas term. As at 31 December 2023 amounts totalling \$863.331M were expended under three Line Items. Details are shown in the table below.

Line Item	Description	Amount Budgeted for Teachers Grant \$'000	Amount Expended for Teachers Grant \$'000	Difference \$'000
6222	Field Material and Supplies	459,490	457,346	2,145
6223	Office Material and Supplies	96,872	94,486	2,385
6243	Janitorial and Cleaning Supplies	312,828	311,498	1,330
Total		869,190	863,331	5,860

376. The Grants were distributed to 951 schools within the eleven districts for the period from September to December 2023. These Grants were received in the form of cash by the schools and properly brought to account in the records of the Ministry. Details are shown in the table below:

Region Nos.	No. of Schools	Total \$'000
1	72	71,643
2	87	58,451
3	122	104,727
4	139	148,603
5	72	48,995
6	129	96,723
7	49	48,157
8	31	27,285
9	95	67,084
10	59	52,903
Georgetown	96	138,760
Total	951	863,331

#### Dietary

377. Amounts totalling \$2.835 billion were allocated for Dietary for the year under review. According to the Appropriation Accounts amounts totalling \$2.832 billion were expended as at 31 December 2023. Included in the stated sum are amounts totalling \$2.510 billion which were expended on the School Feeding Programme as shown in the table below:

Name of School Feeding Programme	Amount Expended \$'000
Breakfast Programme	809,144
Hot meal Programme	1,036,801
Juice and Biscuit Programme	663,914
Total	2,509,859

#### Breakfast Programme

378. The Breakfast Programme was initiated in 2016 as part of the National School Feeding Programme. It was first implemented as a pilot project and revised in 2021 to cover all primary schools located on the coastland of Guyana. The main objective of the programme is to provide equal opportunities for children to learn and excel academically by addressing short term hunger, improving nutrition, creating jobs and fostering local economic opportunities.

379. Audit perusal of IFMIS revealed that twenty-four cheques totalling \$809.144M were written with the recipient “*PS Ministry of Education*”. The Assistant Accountant of the National School Feeding Programme (NSFP) collected these cheques and encashed them at Bank of Guyana (BoG) to pay the Caterers.

380. The Ministry provided breakfast to 235 primary schools in 2023, which benefitted 15,789 pupils in the Coastland of Regions Nos. 2,3,4,5,6,10, and Georgetown, as illustrated in the table below:

Region Nos.	No. of Schools	No. of Students
2	14	805
3	44	3,006
4- East Bank	25	2,364
4- East Coast	31	2,382
4 - Georgetown	31	2,698
5	28	1,089
6	51	2,363
10	11	1,082
	235	15,789

Community Based/Hotmeal

381. The Community-based School Feeding Programme (CBSFP) is a nationwide initiative that aims to offer nutritious meals to school children in Hinterland communities. The funds are disbursed directly into the School Feeding Accounts for schools where banks are readily accessible and direct payments by the Program Accounts Clerk in locations where banks are not available. Payments are based on documented expenditures. Monthly Financial Statements are submitted for reimbursement, accompanied by receipts, with a turnover time of four to seven weeks. Additionally, the head teacher, CBSFP treasurer, and village captain or chairman are authorized signatories for the CBSFP bank account.

382. An audit examination of the relevant records revealed that 32,162 pupils from 256 schools received hot meals during the year 2023, as illustrated in the table below:

Region No.	No. of Schools		No. of Students	
	Nursery	Primary	Nursery	Primary
1 - Mabaruma	6	30	320	3,674
1 - Moruca	6	15	427	3,369
1 - Matarkai	4	7	404	2,549
2	2	24	222	2,935
3	-	17	-	831
4	1	1	53	159
5		3		174
6	1	2	48	294
7 - Lower and Mid Mazaruni	-	19	-	2,821
7 - Upper Mazaruni	-	13	-	2,389
7	5	-	448	-
8	3	24	246	2,539
9	16	52	889	7,003
10	-	5	-	368
Sub-Total	44	212	3,057	29,105
Total	256		32,162	



### Juice and Biscuit Programme

383. The National School Feeding Programme (NSFP) is designed to address the nutritional needs of all nursery and primary institutions in Grades 1 and 2. The SFP was implemented in Georgetown, Regions №. 1, 2, 3, 4, 5, 6, and 10. (Regions №. 7, 8, and 9 are each targeted separately). The Programme comprises locally produced beverages and biscuits.

384. An audit examination revealed four awards totalling \$743.147M were made by NPTAB to two suppliers using the single source method of procurement. These agreements were for the supply and delivery of a special sweetened type of biscuit and fresh 200ml boxed juice. As at 31 December 2023, the suppliers received payments totalling \$663.914M. The Ministry's records indicate that the total quantities delivered for the juice and biscuits were 238,121 and 50,467, respectively at the time of reporting in September 2024.

### Subsidies and Contributions- Because We Care Cash Grant and Uniform Allowance

385. The sum of \$14.526 billion was budgeted under Account Area Subsidies and Contributions – Line Item 6301 – Education Subvention and Grants for the year under review. According to the Appropriation Accounts, as of 31 December 2023, amounts totalling \$14.505 billion were expended resulting in a difference of \$21.437M.

386. Included in sum of \$14.505 billion is the sum of \$8.051 billion paid to 201,281 enrolled students of public and private schools within the eleven school Districts of the country. Physical verification conducted of the distribution revealed that 188,874 students received payments totalling \$7.555 billion, or 94% of the distribution for Cash Grant and Uniform Allowance. Each registered student received \$40,000. Details are shown in the table below.

#### **Actual Distribution / Verified Distribution**

Districts	MoE Actual Distribution		Physically Verified Distribution	
	Number of Students	Amount \$'000	Number of Students	Amount \$'000
1	13,229	529,160	13,229	529,160
2	12,396	495,840	12,396	495,840
3	27,559	1,102,360	25,499	1,019,960
4	41,046	1,641,840	37,281	1,491,240
5	11,503	460,120	11,488	459,520
6	22,659	906,360	22,596	903,840
7	8,053	322,120	4,987	199,480
8	4,246	169,840	3,730	149,200
9	10,602	424,080	10,379	415,160
10	11,847	473,880	11,779	471,160
Georgetown	38,141	1,525,640	35,510	1,420,400
Total	201,281	8,051,240	188,874	7,554,960

## Capital Expenditure

387. The sum of \$15.096 billion was allotted under the six capital programmes of the Ministry. During 2023, the Ministry had six Supplementary Allotments totalling \$2.650 billion, revising the Total Funds Available to \$17.746 billion. According to the Appropriation Accounts, the sum of \$15.242 billion was expended resulting in a difference of \$2.503 billion.

### Foreign Funded Projects

388. The sum of \$6.975 billion was allocated and amounts totalling \$5.684 billion were expended on nine foreign funded projects. These agencies are subject separate financial audit and reporting. Details are shown in the table below:

Subhead	Donor Agency	Description	Amount Allocated \$'000	Amount Expended \$'000	Shortfall \$'000
2609400	IDA	Education Sector Improvement Project	880,000	432,696	447,304
2610200	IDA	Technical Assistance-Education Sector	500,000	500,000	0
2610300	IDB	Technical Assistance-Indigenous Education	65,000	23,359	41,641
2610400	IDB	Education Recovery and Transformation Project	150,000	0	150,000
4405500	IDB	Safety Nets for Vulnerable Populations	1,000,000	109,051	890,949
2607500	IDA	Secondary Education Improvement Project	1,937,826	1,937,826	0
2610500	IDA	Human Capital Strengthening Project	2,000,000	1,616,463	383,537
2608100	CDB	Guyana Skills Development and Employability Project	1,070,593	785,004	285,589
4406600	CDB	Hospitality and Tourism Training Institute	490,000	279,541	210,459
Total			6,975,000	5,683,940	2,409,479

### Education Sector Improvement Project

389. On 22 June 2017, the Co-operative Republic of Guyana (CRoG) and the International Development Association (IDA) signed an agreement whereby the IDA №. 6009-GY agreed to provide the sum of SDR9.9M or US\$13.330M to assist the Ministry of Education (MOE) to: (i) improve teaching practices and student achievement in mathematics at the Primary Level in selected schools; and (ii) strengthen the teaching capacity and improve the learning environment of the University of Guyana, Faculty of Health Sciences (UG FHS). The closing date for withdrawal was 30 April 2023. However, on 23 May 2022, the CRoG and the IDA amended the Agreement whereby the closing date for withdrawal was extended to 30 April 2025 and the Project objectives were revised. The last audit report was issued for the year ended 31 December 2023.

### Technical Assistance-Education Sector

390. On 2 July 2021, the CRoG and the IDA №. B5951-GY acting as Grant Agent for the Global Partnership for Education Fund (GPE) signed an agreement whereby the GPE agreed to provide the sum of US\$6.700M to assist the MOE to: (i) improve learning conditions at the Nursery Level in selected areas; (ii) increase use of technology-assisted learning at the Primary Level in selected areas; and (iii) improve the functionality of the education management information system nationally. The closing date for the withdrawal was 30 June 2024. However, on 28 March 2024, the Bank gave its approval for an extension of time, resulting in a new closing date of 31 May 2025. The last audit report was issued for the year ended 31 December 2023.

### Technical Assistance- Indigenous Education

391. On 7 April 2021, the CRoG and the International American Development (IDB) entered into a grant for a non- reimbursable Technical Cooperation №. ATN/OC-18455-GY of up to US\$700,000. The objective is to improve educational opportunities for indigenous children in hinterland communities by mitigating the negative effects that the school closures can have on children’s cognitive and socio-emotional development. The period for execution of the Project shall be thirty-six months from the effective date of this Agreement and the final audited financial statement of the Project within 120 days following the date of the last disbursement. Further, the Bank granted the project an approved extension to 22 April 2025.

### Education Recovery and Transformation Project

392. An amount of \$150M was budgetted for Loan Agreement №. GY-L1079 and GY-00009 between CRoG and the International American Development (IDB), whereby the bank agrees to lend to the borrower, a loan of up to US\$160M. The objective of the CCLIP and of the first operation is to contribute to the development of the required human capital to manage and drive economic growth and diversification as outlined in Guyana’s National Development Plan. The specific objectives of the first operation are: (i) improve and expand access to safe and improved learning environments in selected schools; and (ii) expand and improve educational services for vulnerable students. Annual Audited Financial Reports of the Programme are due 120 days after each calendar year (on April 30) and one final Audited Financial Report at the end of the Programme (due within 120 days after the last disbursement date or any extension thereof). As at 31 December 2023, no amount was expended.

### Safety Nets for Vulnerable Populations

393. On 9 March 2021, the CRoG and the International American Development (IDB) entered into a Programme loan agreement №. GY-1077 whereby the bank agrees to lend to the borrower, a loan of up to the amount US\$30.400M. Component 1 which comprise the sum of US\$15.200M is being executed by the Ministry of Human Services and Social Security (MHSSS) and Component 2 is being executed by the MOE to the value of US\$15.200M. According to the Project Agreement, the final disbursement of the resources shall expire two years from the effective date of the contract. It was noted that the project was originally slated to last for two years commencing 9 March 2021 and concluding 9 March 2023, however, IDB approved a two years extension thereby revising the completion date to 9 March 2025. The last audit report was issued for the year ended 31 December 2023.

### Secondary Education Improvement Project

394. On 10 October 2014, the CROG and the IDA signed an agreement №. 5473-GY and №. 6825-GY whereby the IDA agreed to provide the sum of SDR6.500M or US\$10M to assist the MOE to (i) Strengthen the capacity of Secondary School Mathematics Teachers nationwide; (ii) Expansion of General Secondary School Facilities; and (iii) Strengthen Institutional Capacity and Project Management. According to the Project Agreement, the period of execution was stated as sixty-four months from the effective date of the Agreement to 31 March 2020. It was noted that the IDA agreed to two amendments to the closing date of the Project, resulting in a new closing date of 30 June 2023. The last audit report was issued for the period ended 31 October 2023.

### Human Capital Strengthening Project

395. On 12 August 2022, the CROG and the IDA signed an agreement whereby the IDA Credit Agreement №. 7133-GY agreed to provide the sum of SDR31.9M or US\$44M to assist the MOE to (i) improve access and learning conditions in secondary education; and (ii) improve access to technical and vocational education and training aligned with identified labour market needs. The closing date for withdrawal is 30 June 2027. The last audit report was issued for the period ended 31 December 2023.

### Guyana Skills Development and Employability Project

396. On 23 May 2017, the Co-operative Republic of Guyana and the Caribbean Development Bank signed a Loan Agreement №. 19/SFR-GY and Grant Agreement №. 34-GY whereby the CDB agreed to provide the sum of US\$11.700M and US\$552,000 respectively to assist the Ministry of Education (MOE) in Technical and Vocational Education and Training (TVET). Additionally, the CROG agreed to commit the sum of US\$1.790M to the Project, thereby increasing the Total Funds Available to US\$14.042M. The Project aims to: (i) improve the technical/learning environment; (ii) improve the quality, relevance, and effectiveness of TVET instruction; (iii) strengthen the capacity of the subsector; and (iv) enhance second-chance opportunities for at-risk and unskilled learners. The last audit report was issued for the year ended 31 December 2023.

### Hospitality and Tourism Training Institute

397. On 24 February 2021, the Co-operative Republic of Guyana and the Caribbean Development Bank signed a Loan and Grant Agreement to provide the sum of US\$9.780M and US\$116,000 respectively to assist the Ministry of Education in the implementation of the Hospitality and Tourism Training Institute. Additionally, the Government of the Co-operative Republic of Guyana agreed to commit the sum of US\$1.760M to the Project, revising the total Project amount to US\$11.656M. The period of execution for activities under the Project is five years from the effective date of the agreement which is stated as 20 January 2025. The last audit report was issued for the year ended 31 December 2023.

Follow-up on the Implementation of Prior Year Audit Recommendations

398. The table below shows the prior year matters as contained in the Auditor's General 2022 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. The 2 recommendations were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/93	Breach of FMA Act 2003	√		
2022/94	Circularised Instructions	√		

AGENCY 44  
MINISTRY OF CULTURE, YOUTH AND SPORTS

Current Expenditure

National Sports Commission – 4506300

399. The Ministry was allotted sum of \$2 billion during the period under review for; (i) payment of retention, (ii) Completion of Cliff Anderson Sports Hall and pavilions at athletic tracks in Regions №. 6 and 10, (iii) provision for sports buildings and facilities and (iv) purchase of sports gear, furniture and equipment to improve facilities. According to the Appropriation Accounts, as at 31 December 2023, the sum of \$2 billion was expended. However, the National Sports Commission is subject to separate financial audit and reporting. The last audited report was issued on the 23 April 2024 for the year ended 31 December 2022. Further, the last audited report laid in the National Assembly was on the 13 October 2016 for the year 2013, reports for the year 2014 to 2022 are still to be laid in the National Assembly.

**Ministry's Response:** The Head of Budget Agency acknowledged the findings and will ensure the outstanding audited reports be tabled in the National Assembly.

**Recommendations:** *The Audit Office recommends that the Head of Budget Agency follow-up to have all the outstanding audited accounts laid in the National Assembly in a timely manner. (2023/91)*

Follow-up on the Implementation of Prior Year Audit Recommendations

400. The table below summarises the prior year matters as contained in the Auditor's General 2022 Report and the action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the two recommendations made, they were partially implemented.

Rec. №	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/95	Reports of private audits presented for verification		√	
2022/96	Unspent balances		√	

AGENCY 45  
MINISTRY OF HOUSING AND WATER

Current Year Matters

Current Expenditure

Subsidies and Contributions to Local Organisation

401. Eighteen payments totalling \$1.364 billion were paid to the Central Housing and Planning Authority (CH&PA) whilst, four payments totalling \$304.324M were paid for the Subvention of Hinterland Operations by the Ministry on behalf of the Guyana Water Incorporated (GWI) and fifteen payments totalling \$1.096 billion were paid to the Guyana Power and Light (GPL) Incorporated. It should be noted that GWI and CH&PA are subject to separate financial audit and reporting. The table below summarizes the status of the audits and details on the progress of outstanding audits.

Name of Entity	Amount Received in 2023 \$'000	Last Year Audited	Last Report Laid in National Assembly	Remarks
Guyana Water Incorporated (GWI)	1,095,676	2019	2018	2020 audit in progress. 2021 Financial Statements on hand.
Central Housing and Planning Authority (CH&PA)	1,364,000	2021	2021	2022 and 2023 Financial Statement on hand

**Ministry's Response:** The Head of Budget Agency indicated that Guyana Water Inc. (GWI 2019 Audit has been completed and will be laid in the National Assembly. The interim audit for 2021 has commenced and the final audit is expected to be completed on or before December 2024. The 2022 audit will commence upon the completion of the 2021 audit, and it is expected to be completed by the end of 2024. The audit for 2023 will commence upon the completion of the 2022 audit and it is expected to be completed by April 2025.

Central Housing and Planning Authority (CHPA): Audits for the years 2022 and 2023 for CHPA are currently in progress and are expected to be completed by then end of 2024 by the Audit firm.

**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. (2023/92)

### Infrastructure Development and Buildings

402. The sum of \$50.500 billion was allotted to the Ministry to provide for: (i) Building; (ii) construction of highways- Eccles to Diamond, Meer Zorgen to Schoonord and Schoonord to Crane; (iii) infrastructure works including construction of roads, bridges, water distribution and electrical network and land preparation in new and existing housing areas to improve access and facilities. According to the Appropriation Accounts, as at 31 December 2023, full sum was expended.

### Water Supply Improvement Project

403. 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 \$1 billion was allotted to the Ministry for the period under review to provide for: (i) improve water supply services in areas such as Walton Hall to Charity, Leguan, Wakenaam, Bush Lot and Tain to №.50 Village; (ii) conduct study to ascertain feasibility for treatment of surface water from Hope Canal; and (iii) institutional strengthening to increase access to potable water. According to the Appropriation Accounts, as at 31 December 2023, amounts totalling \$117.866M were expended.

**Ministry’s Response:** The CDB Loan Agreement №.20/SFR-GUY was granted for the Water Supply Improvement Project (WSIP). The budget allocation consisted of two components which were a grant and a loan.

### Hinterland Water Supply

404. The sum of \$1.400 billion was allotted to the Ministry for the period under review for Hinterland Water Supply to provide for: (i) Completion of wells and distribution network in Regions №. 7, 8 and 9; (ii) well drilling materials, solar photovoltaic systems, electromechanical equipment, pipes, fittings, spares and accessories for water supply systems; and (iii) new wells and water supply systems in Regions №. 1, 2 and 9, to improve potable water supply and operational efficiency. According to the Appropriation Accounts, as at 31 December 2023, the entire sum was expended.

### Coastal Water Supply

405. The sum of \$12 billion was allotted to the Ministry for the period under review for Coastal Water Supply to provide for: (i) payment of retention; (ii) construction and rehabilitation of water treatment plant in Regions №. 2, 3, 4, 5 and 6; and (iii) wells, upgrading of transmission mains and procurement of water meters, meter boxes, to improve water supply and the health and well-being of residents. According to the Appropriation Accounts, as at 31 December 2023, the entire sum was expended.



Urban Sewage and Water

406. The sum of \$1.645 billion was allotted to the Ministry for the period under review for Urban Sewerage and Water to provide for: (i) Payment of retention; (ii) Provision of building; (iii) Well at Turkeyen, Sophia, Shelter Belt, Central Ruimveldt and Ameila's Ward; (iv) Upgrading of transmission mains in Georgetown and (v) the rehabilitation of Georgetown sewer stations to improve the health and well-being of residents. According to the Appropriation Accounts, the entire sum was expended.

Follow-up on the Implementation of Prior Year Audit Recommendations.

407. The table below shows the prior year matters as contained in the Auditor's General 2022 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 3 recommendations 1 was partially implemented and 2 were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/97	Outstanding audited reports laid in National Assembly		√	
2022/98	Unspent Balance	√		
2022/99	Unspent Balance	√		

AGENCY 47  
MINISTRY OF HEALTH

Current Year Matters

Current Expenditure

Employment Costs

408. The sum of \$11.253 billion was allotted for employment costs and the amounts totalling \$11.147 billion were expended as at 31 December 2023. Audit checks revealed that pay change directives for resignations and dismissals were forwarded late to the Budgeting and Finance Division of the Ministry, resulting in overpaid net salary to three employees in the sum \$1.163M. In addition, Pay as You Earn (PAYE) and National Insurance Scheme (NIS) paid over to the respective agencies amounted to \$146,668 and \$61,335 respectively.

**Ministry's Response:** The Head of Budget Agency indicated that of the three persons identified as being overpaid, recovery will be made from gratuity owed to one person and letters have been issued to the other two individuals in an effort to recover the sums overpaid. The Ministry has also taken several actions to reduce/prevent instances of overpayment. These include 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.

409. Similarly, overpayments of salaries and statutory deductions amounting to \$56.823M were made for the period 2019 to 2022. At the time of reporting in September 2024, recoveries amounted to \$22.156M, leaving an amount of \$34.667M to be recovered, as summarised in the table below:

Year	No. of Employees	Details of Overpayment		Balance \$'000
		Total \$'000	Recovered \$'000	
2019	14	1,395	113	1,282
2020	18	15,183	12,872	2,311
2021	20	30,000	6,311	23,689
2022	48	10,245	2,860	7,385
<b>Total</b>	<b>100</b>	<b>56,823</b>	<b>22,156</b>	<b>34,667</b>

**Ministry's Response:** The Head of Budget Agency indicated that action continues to be taken to recover the sums overpaid. Requests were made for banks to refund moneys and letter were sent to the former employees regarding their indebtedness; however, refunds and repayments have been minimal, the Ministry has since sought the assistance of the Solicitor General and the Accountant General in the continued efforts to recover the sums overpaid. The Ministry has also taken several actions to reduce/prevent instances of overpayment. These include 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.

**Recommendation:** The Audit Office recommends that the Head of Budget Agency continue to engage the Solicitor General to recover all outstanding overpayments and put systems in place to prevent reoccurrences. (2023/93)

Office and Field Materials

Drugs and Medical Supplies

410. The sum of \$9.396 billion was allotted under Line Item 6221 - Drugs and Medical Supplies, while allotment transferred to this Line Item totalled \$149.560M revising the total revised allotment to \$9.545 billion. The table below summarises the payments to suppliers, deliveries, and outstanding deliveries at the time of reporting in September 2024:

Suppliers/Payees	Amount (IFMIS) \$'000	Payments \$'000	Deliveries during 2023 \$'000	Deliveries during 2024 \$'000	Outstanding Deliveries August 2024 \$'000
New GPC Incorporated	5,005,400	5,001,680	3,244,169	1,533,496	224,015
Western Scientific Company Ltd.	3,282,448	2,289,295	1,713,226	284,915	291,154
PAHO	235,538	235,538	235,538	0	0
Productos Roche	221,271	221,271	111,187	62,916	47,168
Massy Distribution Inc.	157,191	157,191	0	45,228	111,963
Meditron Inc.	120,056	120,039	18,402	20,790	80,847
Massy Gas Products	101,203	98,862	14,888	31,029	52,945
Caribbean Medical Supplies Inc.	97,376	97,376	97,376	0	0
Linden Medical Supplies Guyana	82,862	82,862	18,702	35,654	28,506
Diamed Caribbean Inc.	69,830	69,830	0	35,463	34,367
Khalama AT Chemicals Comp. Inc.	68,994	68,994	63,247	5,747	0
Noble China Ltd.	34,291	34,291	0	34,291	0
Linden Hospital Complex	33,000	32,999	32,999	0	0
Isla Lab	16,860	16,860	0	16,860	0
Purchases Under \$5M	13,860	13,860	13,860	0	0
<b>Total</b>	<b>9,540,180</b>	<b>8,540,948</b>	<b>5,563,594</b>	<b>2,106,389</b>	<b>870,965</b>

411. As noted in the table above, outstanding deliveries amounted to \$5.564 billion as at 31 December 2023, subsequently, deliveries received amounted to \$2.106 billion at the end of August 2024.

**Ministry's Response:** The Head of Budget Agency indicated the outstanding deliveries of \$871M are due to the health supply chain unexpected changes in demand that adjusts delivery times for medicines and supplies after contracts are signed along with space constraints at the MMU bond.

412. In addition to the amounts outstanding for 2023, outstanding deliveries for the year 2022 totalled \$147.605M at the end of August 2024, as shown in the table below:

Suppliers	Outstanding Deliveries September 2023 \$'000	Deliveries 2023-2024 \$'000	Outstanding Deliveries August 2024 \$'000
Western Scientific Company Ltd.	438,792	424,469	14,323
New GPC Inc.	137,710	53,197	84,513
Meditron Inc.	100,732	84,222	16,510
Cepheid	32,259	0	32,259
Total	709,493	561,888	147,605

**Ministry's Response:** The Head of Budget Agency indicated that the Ministry is currently working with the suppliers to close these contracts.

**Recommendation:** *The Audit Office recommends that the Head of Budget Agency take action to ensure that suppliers of Drugs and Medical Supplies honour their contractual obligations. (2023/94)*

Expired drugs

413. A Register of Expired Drugs was not presented for Audit Examination. However, the Ministry provided lists containing Expired Drugs disposed and those on hand to be disposed at the Diamond MMU and Ruimveldt locations as summarized in the tables below:

Drugs Disposed from January to December 2023			
Location	Item	Total Quantity	Total Value \$'000
MMU-Ruimveldt and Diamond	1,103	834,616	1,305,457

Drugs Disposed from January to June 2024			
Location	Item	Total Quantity	Total Value \$'000
MMU-Ruimveldt and Diamond	1,033	847,153	1,922,294

Drugs on hand Pending Disposal January to July 2024			
Location	Item	Total Quantity	Total Value \$'000
MMU- Ruimveldt	294	447,473	453,897
MMU -Diamond	1,537	796,601	1,878,098
Total	1,831	1,244,074	2,331,995

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

**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. (2023/95)*

Subsidies and Contributions to Local Organisations

414. The sum of \$14.978 billion was budgeted for Subsidies and Contributions to Local Organisations. Amounts totalling \$14.941 billion were expended, of which, \$14.754 billion was transferred to the Georgetown Public Hospital Corporation under Programme 474 - Regional and Clinical Services. The Corporation is subject to separate financial reporting and audit. The last financial year audited was 2017 and the report was issued on 19 June 2024.

Stores and Other Public Property

415. Section 24 of the Stores Regulations of 1993 states that “*The Permanent Secretary shall ensure that Master and Sectional Inventories of permanent stores are kept and are properly maintained, and that quarterly and physical inspections and reconciliation are carried out*”. However, the Ministry’s Master and Sectional Inventories were not updated to reflect the assets acquired during the period under review as evident in the table below.

Categories	Last Updated
Electrical	14/05/2022
Furniture	12/07/2022
IT Equipment	02/03/2022
Medical Equipment	28/02/2022
Miscellaneous	28/02/2022

**Ministry’s Response:** The Head of Budget Agency acknowledged the finding. The updating of the Master and Sectional inventory is an on-going process. The asset clerks are currently updating the Ministry’s Master and Sectional inventory for 2023/2024. Both Master and Sectional Inventory by locations are 95% updated and will be continuously updated with 2023 assets as soon as the sectional for 2023/2024 is updated.

**Recommendation:** *The Audit Office recommends that the Head of Budget Agency adhere to the Stores Regulation of 1993. (2023/96)*

## Other Matters

### Cheques on Hand

416. Audit checks carried out during the period 2 to 5 January 2024 revealed that there were 625 cheques totalling \$3.910 billion on hand for expenditure incurred in 2023. This was not in keeping with the requirements of Section 43 of the Fiscal Management and Accountability (FMA) Act 2003. In addition, at the time of reporting in September 2024, there were sixty-two cheques totalling \$586.891M in respect of transactions for the year 2023 still on hand at the Accounts Department. Additionally, these cheques 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 Budget Agency acknowledged this finding and indicated the Ministry is currently working with the Contractor/Supplier to verify if goods or services were provided to bring these Contracts to a close.

417. Similarly, there were thirty-seven cheques totalling \$33.865M in respects of transactions for the years 2021 and 2022 still on hand. Details are summarized in the table below:

Years	No. of Cheques	Amount \$'000
2021	9	7,436
2022	28	26,429
Total	37	33,865

**Ministry's Response:** The Head of Budget Agency indicated that steps are being taken to close these contracts with all stakeholders and refund those cheques where applicable.

**Recommendation:** *The Audit Office recommends that the Head of the Budget Agency 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. (2023/97)*

Inter- Departmental Warrants Received by the Ministry

418. The Ministry received twenty warrants totalling \$3.697 billion from the ten Administrative Regions for the procurement of Drugs and Medical Supplies for the various health facilities within the Regions. As at 31 December 2023, Drugs and Medical Supplies valued at \$4.822 billion were dispatched to the ten Regions, as summarised in the table below:

Region No.	No. of Warrants	Value of Warrants \$'000	Value Dispatched \$'000	Amount Purchased by Region \$'000	Over/ (Under) Supplied \$'000
1	1	250,000	471,990	65,000	221,990
2	1	250,000	367,225	230,600	117,225
3	4	875,000	466,214	76,299	(408,786)
4	1	990,000	566,666	111,000	(423,334)
5	4	353,800	527,990	46,200	174,190
6	1	523,500	1,296,323	358,133	772,823
7	3	155,000	423,987	10,000	268,987
8	2	40,000	84,742	18,000	44,742
9	2	140,000	271,760	125,000	131,760
10	1	120,000	345,368	98,723	225,368
Total	20	3,697,300	4,822,265	1,138,955	1,124,965

419. The Ministry provided the Regional Dispatch Reports of Drugs and Medical Supplies in support of the amounts warranted to the Ministry by the ten Administrative Regions for audit examination. However, it was evident that timely reconciliations were not done with the Regions and the Material Management Unit (MMU). The table above shows that the Ministry issued drugs and medical supplies to an aggregate total of \$1.125 billion in excess of the value of the warrants received.

**Ministry's Response:** The Ministry provides each Region with a costed quarterly report of the products distributed to health facilities within the Region. The Ministry acknowledges the overage in the distribution to the Regions. This is due to a number of factors including the distribution of products procured through the programmes of the central Ministry and additional procurements done by the Ministry to cover any shortfall in supply, due to the inherent limitation of forecasting.

**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. (2023/98)*

Inter-Departmental Warrants Issued by the Ministry

420. The Ministry issued eighty-nine Inter-Departmental Warrants totalling \$3.215 billion for both current and capital expenditure to various Ministries and Regions for the purposes of training and other programs, uniform allowances, maintenance of medical equipment and infrastructure development. All Financial Returns were presented for audit examination and below is a summary of the warrants issued and the amounts expended:

Agency Issued	№. of Warrants	Amount Allocated \$'000	Amount Expended \$'000	Balance \$'000
R.E.O Region №.1	11	287,888	286,364	1,524
R.E.O Region №.2	14	358,134	337,653	20,481
R.E.O Region №.3	4	209,519	209,519	0
R.E.O Region №.4	5	204,926	204,919	7
R.E.O Region №.5	10	188,736	188,735	1
R.E.O Region №.6	9	273,383	273,340	43
R.E.O Region №.7	8	218,104	218,003	101
R.E.O Region №.8	4	244,392	244,392	0
R.E.O Region №.9	11	645,615	645,565	50
R.E.O Region №.10	11	274,253	254,623	19,630
P.S Ministry of Housing and Water	1	258,926	258,926	0
P.S Office of the President	1	50,000	50,000	0
Total	89	3,215,400	3,172,039	41,837

Linden Hospital Complex

421. During the year 2023, the Ministry of Health transferred to the Linden Hospital Complex amounts totalling \$461.181M from its current allocations to offset administrative and operational costs. Audit checks revealed that amounts totalling \$61.339M and \$399.841M were expended on administrative and operational costs respectively.



Capital Expenditure

422. The sum of \$22.916 billion was allotted in 2023 for: (i) Building; (ii) Land and Water Transport; (iii) Office Furniture and Equipment; (iv) Equipment Medical; (v) Projects; and (vi) Subvention. During the year, the Ministry sought and received a Supplementary Allotment in the sum of \$4.610 billion, increasing the total funds available to \$27.526 billion. According to the Appropriation Accounts, as at 31 December 2023, amounts totalling \$25.725 billion were expended.

423. The table below provides a summary of the difference in expenditure of \$1.802 billion:

Prog. №.	Description	Total Funds Available \$'000	Total Expenditure \$'000	Difference \$'000
1	Policy Development and Administration	210,645	154,574	56,071
2	Disease Control - Communicable Disease	2,399,700	1,965,107	434,593
3	Family and Primary Health Care Services	118,945	98,204	20,741
4	Regional and Clinical Services	23,683,857	22,883,524	800,333
5	Health Sciences Education	641,000	196,291	444,709
6	Standards and Technical Services	260,200	251,122	9,078
7	Disability and Rehabilitation Services	60,000	59,301	699
8	Disease Control - Non-Communicable Diseases	152,000	116,494	35,506
Total		27,526,347	25,724,617	1,801,730

**Ministry's Response:** The Head of Budget Agency indicated that the \$1.802 billion is explained in the table below:

Prog. №.	Explanation
1	This was due to liability periods extending into 2024 and project savings under Office Furniture and Buildings.
2	Savings due lower awarded Contract sum for Buildings, late award for Office Furniture, unspent COVID-19 (Local) funds rolled over to 2024 and COVID-19 (Foreign) funds rolled over due to an extension.
3	This is due to rollovers, and savings in Buildings, Land and Transport due to a lower Contract sum, and Office Furniture due to late awards.
4	The savings resulted from the Modernization of Primary Health Care System, Buildings, Land and Transport, Office Furniture and Medical Equipment along with roll overs.
5	This was due to savings from delays in awarding Contracts for nursing schools as well as Office Furniture.
6	Savings was under Buildings, Land and Transport due to the Contract sum for vehicles being lower than budgeted sum, and Office Furniture due to late awards.
7	Savings in the Office Furniture line caused by late awards, Medical Equipment because the Contract sum was lower than budgeted and late awards.
8	This is as a result of roll over projects under Buildings, late award for Office Furniture, and lower Contract sum for Medical Equipment as well as late award.

**Recommendation:** The Audit Office recommends that the Regional Administration should ensure that the activities of the Ministry are implemented so that the intended benefits are realised. (2023/99)

### Capital Purchases

424. A Contract for the Supply and Delivery and Installation of Medical Equipment valued at \$120.122M was entered into on 31 October 2023. However, as at the time of reporting in September 2024, the supplier failed to deliver fourteen medical equipment valued at \$15.001M as shown in the table below:

Item No.	Description	Quantity	Unit Cost \$'000	Total Outstanding \$'000
1	Phacoemulsification System	1	10,924	10,924
2	Phaco Hand Piece	2	1,327	2,654
3	Phaco (tips) Needle	3	156	469
4	Silicone Sleeves for Phacotip	3	9	26
5	Irrigation-Aspiration (I/A) Hand Piece	1	191	191
6	I/A Tubing/Cassettes Autoclavable	2	211	423
7	Cautery/Coagulation Tip	2	157	314
Total		14		15,001

**Ministry's Response:** The Head of Budget Agency acknowledged this finding and indicated that the items are expected to be delivered by October 2024.

**Recommendation:** *The Audit Office recommends that the Head of Budget Agency: (i) monitor each Contract to ensure strict compliance with contractual terms; and (ii) ensure all outstanding equipment are received. (2023/100)*

425. A Contract for the Supply, Delivery and Installation of Medical Equipment valued at US\$2,963,803.84 was signed on 21 November 2023. As at September 2024, the supplier failed to deliver ten Medical Equipment valued at US \$20,040.

**Ministry's Response:** The Head of Budget Agency acknowledged this finding and indicated that the items are expected to be delivered by October 2024.

**Recommendation:** *The Audit Office recommends that the Head of Budget Agency: (i) monitor each Contract to ensure strict compliance with contractual terms; and (ii) ensure all outstanding equipment are received. (2023/101)*

### Prior Year Matters

426. During a security check at the Ministry's Materials Management Unit, a staff was in possession of five boxes of Lidocaine. In August 2022, the Permanent Secretary requested a special audit to be conducted at the Unit. The audit was conducted by the Audit Office and an interim report dated 16 September 2022 was issued to the Head of the Special Organised Crime Unit (SOCU). At the time of this report, the special investigation was on-going.

**Ministry's Response:** The Head of Budget Agency indicated that the Ministry's Material Management Unit is cooperating with this investigation.

**Recommendation:** *The Audit Office recommends that on conclusion of the investigation, the Ministry provides the Audit Office with an update. (2023/102)*

427. The Ministry was still to clear eighty-seven Cheque Orders totalling \$73.072M that were issued in the years 2019 to 2020. See details in table below:

Year	No. of Cheque Orders	Amount \$'000
2019	68	38,719
2020	19	34,353
Total	87	73,072

**Ministry's Response:** The Head of Budget Agency indicated that they are currently working to clear off the outstanding Cheque Orders. The Ministry has implemented a Declaration Form where the person uplifting the Cheque Order must sign. It states that the Cheque Order must be cleared three working days after completion of the activity.

**Recommendation:** *The Audit Office recommends that the Head of Budget Agency ensure that these Cheque Orders are cleared within the stipulated time-frame in keeping with Circularised Instructions. (2023/103)*

#### Follow-up on the Implementation of Prior Year Audit Recommendations

428. The table below summarises the prior year matters as contained in the Auditor's General 2022 Report, and the actions taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted that of the 10 recommendations, 7 were partially implemented and 3 was fully implemented.

Rec. No.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/100	Overpayment of Salaries		√	
2022/101	Undelivered Drugs and Medical Supplies		√	
2022/102	Breach of FMA Act 2003		√	
2022/103	Non-Periodic reconciliation of Drugs		√	
2022/104	Non-compliance with Contractual Obligation		√	
2022/105	Undelivered Items	√		
2022/106	Shortfall in Expenditure		√	
2022/107	Undelivered Items	√		
2022/108	Undelivered Items	√		
2022/109	Uncleared Cheque Orders		√	

AGENCY 51  
MINISTRY OF HOME AFFAIRS

Current Year Matters

Current Expenditure

Employment Costs

429. An examination of fifty-nine Personal Files and other related records revealed three instances where officers were overpaid net salaries totalling \$103,705 whilst, the related deductions totalling \$14,519 were also overpaid to the various deduction agencies. Similarly, amounts totalling \$2.418M remained outstanding as overpaid net salaries to employees with respect to 2019, 2020 and 2022. The related deductions totalling \$336,174 paid over to the various deduction agencies were also not recovered.

**Ministry's Response:** The Head of Budget Agency indicated that efforts are still on-going to recover the remaining sums overpaid.

**Recommendation:** *The Audit Office recommends that the Head of Budget Agency continue its efforts to recover the overpayment. (2023/104)*

Prior Year Matters

Capital Expenditure

430. Overpayments on Contracts totalling \$2.014M 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 Budget Agency indicated that the Contractor for the Rehabilitation of Kamarang Police Station has 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.

The Contractor for the rehabilitation of Albion Police Station has 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. The Ministry has since written the Ministry of Legal Affairs for its intervention.

## Special Investigation – 2015

431. 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 in September 2024, this matter was still engaging the attention of the Court.

**Ministry's Response:** The Head of Budget Agency indicated that the matter has been concluded in the court, and one of the accused had submitted a court document which indicated that they were convicted. The Ministry has since withheld the salary of the individual. No official document was submitted to the Ministry on the matter and the Ministry will engage the Guyana Police Force on the matter.

### Follow-up on the Implementation of Prior Year Audit Recommendations

432. The table below summarises the prior year matters as contained in the Auditor's General 2022 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 4 recommendations; 2 were fully implemented, and 2 were partially implemented.

Rec. №	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/110	Overpayment of Salaries		√	
2022/111	Non-Delivery of Capital Items	√		
2022/112	Non-Delivery of Capital Items	√		
2022/113	Overpayment on Construction		√	

Programme 2 - Guyana Police Force

Prior Year Matters

Current Expenditure

Employment Costs

433. Amounts totalling \$5.157M remained outstanding as overpaid net salaries to employees with respect to 2019 to 2022. The related deductions totalling \$2.848M paid over to the various deduction agencies were also not recovered.

Year	Net Salaries \$'000	Deductions \$'000	Total \$'000
2019	691	524	1,215
2020	489	340	829
2021	1,937	1,047	2,984
2022	2,040	937	2977
Total	5,157	2,848	8,005

**Police Force's Response:** The Head of the Budget Agency indicated that no additional money was recovered from 2019 to current.

**Recommendation:** *The Audit Office recommends that the Force continue its efforts to recover the overpayments of salaries and related deductions. (2023/105)*

434. 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 Head of the Budget Agency indicated that the matter was appealed by the Director of public prosecution (DPP) and the matter is currently at the Appeal Court awaiting a date for hearing.

Follow-up on the Implementation of Prior Year Audit Recommendations

435. The table below shows the prior year matters as contained in the Auditor's General 2022 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 one recommendation made it was partially implementation.

Rec. No.	Category of Finding	Recommendation		
		Fully Implemented	Partially Implemented	Not Implemented
2022/114	Overpayment of Salary and Deduction		√	

AGENCY 52  
MINISTRY OF LEGAL AFFAIRS

Prior Year Matters

Current Expenditure

436. At the time of audit in September 2024, amounts totalling \$3.445M representing rent owed by the occupants of the First Federation Building were still outstanding for the years 2010 to 2012 as shown below:

Year	Amount Outstanding \$'000	Remark
2010	917	Rental of First Federation Building
2011	1,161	
2012	1,367	
Total	3,445	

**Ministry's Response:** The Head of Budget Agency indicated that since 2020, the Ministry has requested that the Finance Secretary write off this debt, given that the Ministry has exhausted all avenues to recover it. Additionally, most of the tenants are no longer domiciled in Guyana, while others are deceased. The Ministry will continue to follow-up with the Ministry of Finance to bring closure to this matter.

**Recommendation:** *The Audit Office recommends that the Ministry make every effort to conclude this issue. (2023/106)*

AGENCY 53  
GUYANA DEFENCE FORCE

Current Year Matters

Cheque Orders

437. The Ministry of Finance (MoF) Circular №. 2/2019 dated 29 January 2019, required Cheque Orders to be cleared within 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 twenty-four payments totalling \$73.807M made during 2023, the Force took an average of sixty-seven days to clear the Cheque Orders.

**Defence Force's Response:** The Head of Budget Agency indicated that the Force continues to experience difficulties as it relates to the clearing of Cheque Orders, particularly for overseas transactions for which delivery, in most cases exceeds the thirty-day period. Additionally, the piece meal delivery of items to the Force is another contributing factor to the delay in clearing of Cheque Orders. The Force is committed to complying with regulations, the use of the Cheque Order system is currently being reviewed with an aim of utilizing the Direct Payment system where practicable. Notwithstanding, efforts are being made to have Cheque Orders cleared as soon as possible.

**Recommendation:** *The Audit Office recommends that the Administration of the Defence Force comply fully with Circular №. 2/2019 dated 29 January 2019. (2023/107)*

438. Further, with respect to Cheque Order payments made during 2023, 198 Cheque Orders totalling \$917.462M remained outstanding as at 2 September 2024. Similarly, 354 Cheque Orders totalling \$1.296 billion still remained outstanding for the years 2019 to 2022 as shown in the table below. As a result, it could not be ascertained whether the Force received full value for all sums expended.

Year	№. of Cheque Order Outstanding	Amount \$'000
2019	19	68,676
2020	28	160,516
2021	148	602,027
2022	159	465,266
Total	354	1,296,485

**Defence Force's Response:** The Head of Budget Agency indicated that the Force is working assiduously to ensure that the outstanding Cheque Orders are cleared.

**Recommendation:** *The Audit Office recommends that the Administration of the Defence Force (i) implement stricter measures to ensure Cheque Orders are cleared within the stipulated timeframe; and (ii) take action to clear the outstanding Cheque Orders, and submit same for audit. (2023/108)*



Cheques on Hand

439. 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 in September 2024, there were sixty-three cheques totalling \$199.949M still on hand for the period under review and forty cheques totalling \$36.188M in respect to transactions for the year 2022, and four totalling \$7.725M in respect to 2021. As a result, the Appropriation Accounts was overstated by the said amount.

**Defence Force’s Response:** The Head of Budget Agency indicated that the Force concur with the audit findings and action has been initiated to have the cheques for the years 2021 and 2022 updated and refunded to the Consolidated Fund.

**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. (2023/109)*

Unpresented Vouchers

440. The Force was in breach of Section 30 of the Audit Act 2004 in that for the period under review, a sample of 146 Payment Vouchers relating to Current Expenditure totalling \$793.385M were requested for audit examination. However, at the time of reporting in September 2024, ten Payment Vouchers totalling \$34.832M or 7% were not presented for audit examination. In addition, for Capital Expenditure of the 294 Payment Vouchers totalling \$3.703 billion were requested for audit examination. However, nine Payment Vouchers totalling \$30.273M or 3% were not presented.

441. Similarly, 235 Payment Vouchers totalling \$2.066 billion were still not presented for audit pertaining to 2019 to 2022 as shown in the table below:

Year	No. Of Payment Vouchers not submitted	Amount \$'000
2019	17	69,447
2020	90	333,036
2021	74	776,427
2022	54	887,330
Total	235	2,066,240

442. As a result, the scope of the audit was limited and a determination could not be made as to the propriety of the payments or whether value was received for the moneys spent.

**Defence Force's Response:** The Head of Budget Agency indicated that upon completion of a transaction, Payment Voucher remains in the custody of Ministry of Finance Sub Treasury Department. However, the Force is working along with Sub Treasury to locate the outstanding Payment Vouchers.

**Recommendation:** The Audit Office recommends that the Administration of the Defence Force collaborate with the Accountant's General Department to locate and submit all Payment Vouchers for audit. (2023/110)

### Capital Expenditure

443. The sum of \$3.122 billion was budgeted for the Force to execute its capital programme in 2023. During the year, there was an approved Supplementary Allotments of \$638.190M. Thus, giving a revised allotment of \$3.760 billion. According to the Appropriation Accounts, the sum of \$3.760 billion was expended as at 31 December 2023. Details are shown in the table below:

Line Item	Description	Amount Budgeted \$'000	Suppl. Allotment \$'000	Total Funds Available \$'000	Amount Expended \$'000
1200100	Buildings	500,000	563,190	1,063,190	1,062,997
1200300	Marine Development	361,845	0	361,845	361,845
2404600	Air, Land and Water Transport	2,010,522	0	2,010,522	2,010,521
2512600	Furniture and Equipment	200,000	75,000	275,000	275,000
2800100	Pure Water Supply	20,000	0	20,000	20,000
2800200	Agriculture Development	29,500	0	29,500	29,464
Total		3,121,867	638,190	3,760,057	3,759,827

### Marine Development

444. Amounts totalling \$361.845M were budgeted for: (i) payment of retention; (ii) construction of wharf; and (iii) provision for bond and outboard engines. According to the Appropriation Accounts, the full sum was expended. Details of the expenditure are shown in the table below:

Description	Amount \$'000
Construction of Concrete Wharf at GCGS HINDS (Mobilization advance)	191,659
Supply of New Outboard engines (400XL, 350XL, 300HP, 200XL, 200HP, 75HP,40HP)	80,663
Land reclamation and revetment	32,428
Rehabilitation to main bond headquarters	27,875
Purchase of Vehicles for Coast Guard	14,000
Supply of Whaly Polyethylene Boats	4,800
Payment for design of wharf facility breakdown of remuneration	2,998
Payment for Geo-technical service at BCA	2,955
Payment for topographic and hydrographic survey at HQ CG	2,887
Retention Payments	955
Supply of Marine VHF radio	624
Total	361,845

445. An award was made for the construction of reinforce concrete wharf at Coast Guard Headquarters, Ruimveldt by the NPTAB in the sum of \$2.040 billion against an Engineer’s Estimate of \$2.624 billion. The Contract was signed on the 28 December 2023, with construction period of thirty months for completion, with a commencement date of 26 February 2024 and completion date of 26 February 2027 and a defect’s liability period of twelve months after practical completion. As at 31 December 2023, an Advance Payment totalling \$191.659M was paid to the Contractor, which represents 9.39% of the total Contract sum.

446. A physical verification of the completed works, revealed that the Contractor was not mobilised to site and no works had commenced, while four months had already elapsed since the start date of 26 February 2024.

***Recommendation:*** *The Audit Office recommends that the Force urge the Contractor to pursue the works, closely monitor the work progress and provide a copy of the Performance Bond for audit examination. (2023/111)*



*Photographs of the site for the wharf at Coast Guard Headquarters where no works have commenced- 12 July 2024*

Prior Year Matters

Current Expenditure

Fuel and Lubricants

447. Amounts totalling \$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.

448. A Special report was issued pertaining to Fuel and 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 indicated that the Force is still awaiting the completion of the Forensic Audit. Additionally, this matter remains on-going in the Magistrate’s Court.

**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. (2023/112)*

Follow-up on the Implementation of Prior Year Audit Recommendations

449. The table below summarises the prior year matters as contained in the Auditor’s General 2022 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 8 recommendations, 5 were partially implemented and 3 were fully implemented.

Rec. №	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/116	Breaches of Circularised Instructions		√	
2022/117	Cheque Orders		√	
2022/118	Breaches of Section 43 of FMA		√	
2022/119	Missing Vouchers		√	
2022/120	Breaches of Section 43 of FMA	√		
2022/121	Irregularities – Receipt of fuel		√	
2022/122	Overpayment of Contract	√		
2022/123	Unserviceable Aircraft	√		

AGENCY 71  
REGION 1 – BARIMA/WAINI

Current Year Matters

Current Expenditure

Office and Field Supplies

450. Amounts totalling \$1.439 billion were allotted under this Accounting Area. This allotment was revised through virements in the sum of \$2.400M. In addition, the Regional Administration requested additional funding via ten Supplementary Allotments totalling \$162.779M during 2023. Thus, increasing the total funds available to \$1.604 billion. According to the Appropriation Accounts, the full sum was expended.

Drugs and Medical Supplies

451. The sum of \$315M was expended on the procurement of Drugs and Medical Supplies under Health Services Programme - Line Item 6221 for 2023. The Regional Administration expended \$65M using its own procurement procedures and issued one Inter-Departmental Warrant (IDW) to the Ministry of Health (MoH) for the Ministry to procure Drugs and Medical Supplies on behalf of the Regional Administration.

452. The IDW №. 1 of 2023 was issued on 23 March 2023 for \$250M. A Financial Return was received from MoH indicating that the full amount was expended. However, the list of drugs required to accompany the Warrant sent to the MoH was not presented for audit inspection.

**Region's Response:** The Head of Budget Agency indicated that the Drugs and Medical Supplies Warrant was sent to the MoH in the month of April 2023, however in the month of January presented to the Ministry was a list of drugs intended to procure for the fiscal year 2024.

453. In addition, a Drugs Dispatch Report was presented from the Materials Management Unit (MMU) for items supplied to the Region. However, an examination of this listing revealed that the total value of items delivered for the year under review amounted to \$471.990M, resulting in a difference of \$221.990M in excess of the sum warranted to MoH. At the time of reporting in September 2024, a reconciliation was received from the Regional Administration.

**Region's Response:** The Head of Budget Agency indicated that the Regional Administration acknowledged the finding.

**Recommendation:** *The Audit Office recommends that the Regional Administration compile a report of the discrepancies identified during the reconciliation and submit same to the MMU for any adjustments necessary. (2023/113)*

## Other Matters

### Unpresented Vouchers

454. Forty-three Payment Vouchers totalling \$57.625M were not submitted for audit examination. As a result, it was difficult to ascertain whether the expenditure was appropriately incurred and whether value was received for the amounts expended.

**Region's Response:** The Head of Budget Agency noted the concern and is in the process of gathering all the vouchers for auditing proposes.

**Recommendation:** *The Audit Office recommends that the Regional Administration renews its efforts to locate these Payment Vouchers and have them presented for audit examination. (2023/114)*

### Cheques on Hand

455. 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 money issued out of the Consolidated Fund shall be returned and surrendered to the Consolidated Fund. At the time of reporting in September 2024, eighty-three cheques totalling \$123.713M had become stale dated and were still on hand.

**Region's Response:** The Head of Budget Agency indicated that the Regional Administration acknowledged the findings. However, vouchers on hand for Suppliers/Contractors were reminded formally to fulfil their contractual obligation on or before the 15 September 2024.

**Recommendation:** *The Audit Office recommends that the Regional Administration complies fully with the FMA Act 2003. (2023/115)*

### Cheque Orders

456. Cheque Orders are required 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 fifty-eight Cheque Orders totalling \$143.624M in respect of 2023 that remains outstanding at the time of reporting in September 2024. Similarly, sixty Cheque Orders totalling \$99.614M for the period 2020-2022 remained outstanding. As a result, it could not be ascertained whether the Regional Administration received full value for all sums expended.

Year	No. of Cheque Orders	Amount \$'000
2020	10	17,133
2021	34	32,283
2022	16	50,198
Total	60	99,614

**Region’s Response:** The Head of Budget Agency indicated that the Regional Administration is making all efforts to have the outstanding Cheque Orders cleared and surrendered for auditing purposes.

**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. (2023/116)

Prior Year Matters

Current Expenditure

Regional Tender Board

Procurement Process

457. The Regional Administration breached the Procurement Act 2003, since Commencement Orders pertaining to 2022 were not seen attached to the Payment Vouchers nor were they presented for audit examination. As a result, it was difficult to determine the commencement dates and the schedule completion dates for the Contracts.

**Region’s Response:** The Head of Budget Agency noted the concern. However corrective action has been taken to have the Commencement Order be attached to the vouchers.

**Recommendation:** The Audit Office recommends that the Regional Administration ensure full compliance with the Procurement Act 2003. (2023/117)

458. 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 Budget Agency noted the concern. However corrective action has been taken to have the Engineer’s Estimate included in the Minutes.

**Recommendation:** The Audit Office recommends that the Regional Administration ensure full compliance with the Procurement Act 2003. (2023/118)

459. The Regional Administration had still not recovered overpayments totalling \$5.281M for the year 2019, as shown in the table below:

Year	Description	Amount Overpaid \$'000
2019	Const. reinforced concrete bridge-Thomas Hill-Mob. Adv	2,167
“	Const. reinforced concrete bridge-Moro Moruca-Mob. Adv	3,114
Total		5,281

**Region's Response:** The Head of Budget Agency indicated that the Contractors were written to have refunds be made as soon as possible. Additionally, the Regional Administration is currently seeking legal advice from the Attorney General Chambers.

**Recommendation:** *The Audit Office recommends that the Regional Administration take steps to recover the overpayments and put proper systems in place to avoid recurrences. (2023/119)*

### Capital Expenditure

#### Buildings

460. An award for the construction of Primary School at Oronoque, Port Kaituma was awarded in the sum of \$24.668M by the National Procurement and Tender Administration Board. As at 31 December 2022, the sum of \$19.734M was paid to the Contractor. A physical verification conducted on the 14 July 2023 revealed that the site was abandoned and the works were incomplete and an overpayment in the sum of \$10.557M was discovered. At the time of reporting in September 2024, the overpaid sum was still not recovered.

**Region's Response:** The Head of Budget Agency indicated that the concerns are noted. However, the Contractor was written to pertaining to construction of Primary School Oronoque Port Kaituma but no refunds were made. Additionally, the Regional Administration is currently seeking legal advice from the Attorney General Chambers.

**Recommendation:** *The Audit Office recommends that the Regional Administration take steps to recover the overpayments and put proper systems in place to avoid recurrences. (2023/120)*



Follow-up on the Implementation of Prior Year Audit Recommendations

461. The table below shows the prior year matters as contained in the Auditor's General 2022 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 17 recommendations 1 was not implemented, 5 were partially implemented and 11 were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/124	Overpayment of Salaries	√		
2022/125	IDW Drugs & Medical Supplies		√	
2022/126	Breaches of FMA Act 2003	√		
2022/127	Breaches of FMA Act 2003		√	
2022/128	Breaches of FMA Act 2003	√		
2022/129	Breaches of FMA Act 2003	√		
2022/130	Circularised Instructions		√	
2022/131	Circularised Instructions		√	
2022/132	Breach of Procurement Act 2003	√		
2022/133	Breach of the FMA Act and Procurement Act 2003	√		
2022/134	Breaches of the FMA Act and Procurement Act 2003	√		
2022/135	Breach of Procurement Act 2003	√		
2022/136	Breaches of Procurement Act 2003	√		
2022/137	Overpayment on Contract			√
2022/138	Breaches of Procurement Act 2003	√		
2022/139	Overpayment on Contracts		√	
2022/140	Overpayment on Contract	√		

AGENCY 72  
REGION 2 – POMEROON/SUPERNAAM

Current Year Matters

Current Expenditure

Office and Field Supplies

Drugs and Medical Supplies

462. The sum of \$480.6M was budgeted for the procurement of Drugs and Medical Supplies under Health Services Programme - Line Item 6221 for 2023. The Regional Administration expended the full amount and issued one Inter-Departmental Warrant (IDW) for \$250M to the Ministry of Health (MoH) for the Ministry to procure Drugs and Medical Supplies on behalf of the Regional Administration.

463. The IDW №. 1 of 2023 was issued on 15 May 2023 for \$250M. A Financial Return was received from MoH indicating that the full amount was expended. An examination of the Drugs Dispatch Report received from the Materials Management Unit (MMU) for 2023 revealed that the Region received items totalling \$363.069M which was \$113.069M more than the warranted amounts. At the time of reporting in September 2024, a reconciliation was received from the Regional Administration.

**Region's Response:** The Head of Budget Agency indicated that the Regional Administration was able to reconcile Drugs and Medical Supplies to the value of \$306.478M.

**Recommendation:** *The Audit Office recommends that the Regional Administration compile a report of the discrepancies identified during the reconciliation and submit same to the MMU for any adjustments necessary. (2023/121)*

Other Matters

Stores and Other Public Property

464. Examination of the Regional Administration inventories revealed that three 15HP outboard engines at Yarashirma, Bethany and Friendship which was allegedly stolen.

**Region's Response:** The Head of Budget Agency indicated that the three alleged stolen engines were reported to the police. Follow-up was done and it was indicated that the investigation is ongoing.

**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. (2023/122)*

465. Further, the Regional Administration failed to dispose of a number of unserviceable Machinery/equipment/vehicles that are located at the Operation and Maintenance (O&M) compound and a storage yard located in Lima, even though a valuation report was completed by the Ministry of Public Works (MoPW).

**Region's Response:** The Head of Budget Agency indicated that there is additional information requested by Ministry of Finance before the approval is given for the disposal of the unserviceable items. The evaluation report was resent to MoPW for same.

**Recommendation:** *The Audit Office recommends that the Regional Administration comply fully with the Stores Regulations 1993. (2023/123)*

466. Moreover, there are seventeen outboard engines that are currently not in use for various reasons, which are stored at O&M Compound and DoE.

**Region's Response:** The Head of Budget Agency indicated that this is also a part of the evaluation report.

**Recommendation:** *The Audit Office recommends that the Regional Administration comply fully with the Stores Regulations 1993. (2023/124)*

### Prior Year Matters

#### Fund/Economic Project

467. The Regional Administration operated three special projects 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. At the time of reporting in September 2024 there were 230 outstanding advances totalling \$17.909M relating to these accounts as shown below:

Account	Period	No. of Outstanding Advances	Total \$'000
West Bury	1995-2021	13	1,314
Kayman Sankar	1995-2021	108	4,011
State House	1995-2021	9	347
Essequibo Night	1995-2021	30	7,741
Sale of Tender	1995-2021	11	558
Rental of Unifloat	1995-2021	2	104
Toll Fee	1995-2021	4	960
Sewage Truck	1995-2021	35	1,458
Water Users	1995-2021	1	271
Rental of Stage	1995-2021	3	53
Charity Marketing Centre	2013-2021	11	949
Mash	2015-2021	3	143
<b>Total</b>		<b>230</b>	<b>17,909</b>

**Region's Response:** The Head of Budget Agency indicated that no advances were being given from Economic Project, Economic Affairs and West Bury account from 2022 and is pending for advice from Finance Secretary on the way forward.

**Recommendation:** The Audit Office recommends that the Regional Administration ensure all outstanding advances are cleared and the Economic Project Fund should only be used for its intended purpose. (2023/125)

Follow-up on the Implementation of Prior Year Audit Recommendations

468. The table below summarises the prior year matters as contained in the Auditor's General 2022 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 5 recommendations; 1 was not implemented, 1 was partially implemented and 3 were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/141	IDW Drugs and Medical Supplies		√	
2022/142	Breaches of Stores Regulations			√
2022/143	Breaches of Circularised Instructions	√		
2022/144	Economic Fund	√		
2022/145	Overpayment on Construction	√		

AGENCY 73  
REGION 3 – ESSEQUIBO ISLANDS/WEST DEMERARA

Current Year Matters

Current Expenditure

Employment Costs

469. An audit examination of leavers for the year 2023, revealed that twenty-one persons were overpaid net salaries totalling \$1.511M; whilst the related statutory deductions totalling \$188,917 were also overpaid to the deduction agencies. Similarly, during the years 2019-2022, amounts totalling \$2.077M remained outstanding as overpaid net salaries to employees while the related deductions totalling \$343,000 paid over to the various agencies were still not recovered as shown below:

Year	Net Salaries \$'000	Deductions \$'000	Total Overpaid \$'000
2019	904	129	1,033
2020	335	40	375
2021	378	104	482
2022	460	70	530
Total	2,077	343	2,420

**Region's Response:** The Head of Budget Agency acknowledged the findings and stated letters were dispatched to persons who were overpaid. In addition, the Ministry of Education also issued a circular which included timely notification for changes to the payroll.

**Recommendation:** *The Audit Office recommends that the Regional Administration continue its efforts in pursuing recoveries of the overpayments. (2023/126)*

Drugs and Medical Supplies

470. The sum of \$951.300M was budgeted for the procurement of Drugs and Medical Supplies under Health Services Programme – Line Item 6221. As at 31 December 2023, the full amount was expended. The Regional Administration expended \$76.299M using their own procurement procedures and issued four Inter-Departmental Warrants (IDW) to the Ministry of Health (MoH) for the Ministry to procure Drugs and Medical Supplies on behalf of the Regional Administration.

471. The four IDWs totalling \$875M were issued to the MoH. Financial Returns were received indicating that the full sum was expended.

472. An examination of the Drugs Dispatch Report received from the Materials Management Unit (MMU) for 2023 revealed that the Region received items totalling \$410.030M which was \$464.970M less than the warranted amounts. A similar observation was made in the previous audit report, where the Drugs Dispatch Report showed the region receiving \$411.698M less than the warranted amount.

473. In addition, verifications undertaken between the Combined Requested and Issue Vouchers (CRIVs) of the Regional Bond and the Drugs Dispatch Report from the MMU revealed several disparities between the information recorded on the two documents:

- a) From a sample of CRIVs examined for the first quarter of 2023, there was a significant shortage noted between the amounts ordered by the Regional Drug Bond and the amounts dispatched by the MMU of 51,725 items valued at \$29.696M.
- b) 445 items valued at \$6.099M were seen as dispatched by MMU on the Drugs Dispatch Report but were either not recorded or shown as 'not received' on the corresponding CRIV at the Regional Bond.
- c) There were three duplications noted on the Drugs Dispatch Report for 133 items amounting to \$115,569.
- d) The third quarter CRIVs could not be traced to the Drugs Dispatch Report.
- e) Transactions for 2022 amounting to \$1.368M were observed on the 2023 Drugs Dispatch Report.

**Region's Response:** The Head of Budget Agency acknowledged the findings and indicated they were in the process of reconciling their records with the listing provided by MMU.

**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 and take corrective actions where necessary. (2023/127)*

#### Fuel and Lubricants

474. According to the Appropriation Accounts, amounts totalling \$52.784M were expended on Fuel and Lubricants for 2023, \$46.511M representing 88% of the amount was for the Guyana Oil Company (GUYOIL) payments. According to the GUYOIL dispatch report, an amount of \$48.244M in Fuel and Lubricants was supplied to the Region as at 31 December 2023. However, an amount of \$17.730M was verified as being received from Payment Vouchers and the Fuel Register.

**Region's Response:** The Head of Budget Agency indicated this was due to the Region's lack of capacity to store fuel.

**Recommendation:** *The Audit Office of Guyana recommends that the Region desist from the practice of prepaying for large quantities of fuel beyond its consumption needs. (2023/128)*

## Other Matters

### Cheques on Hand

475. Section 43 of the Fiscal Management and Accountability Act (FMA) 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 in September 2024 there were twenty-two cheques on hand totalling \$64.612M that were in relation to transactions from the year 2023. These cheques should have been refunded to the Consolidated Fund and the necessary adjustments made to the Appropriation Accounts. As a result, the Appropriation Accounts were overstated by the said amount.

**Region's Response:** The Head of Budget Agency indicated that the Region is in the process of ensuring all cheques are updated and refunded to the Consolidated Fund.

**Recommendation:** *The Audit Office recommends that the Regional Administration complies fully with the FMA Act 2003. (2023/129)*

### Cheque Orders

476. 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 forty-four Cheque Orders totalling \$48.983M in respect of transactions for the year 2023 that remained outstanding at the time of reporting in September 2024. 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 the amount of Cheque Orders was since reduced and the Regional Administration is working to have all of the 2023 Cheque Orders cleared upon delivery of items.

**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. (2023/130)*

### Unpresented Vouchers

477. The Region was in breach of Section 30 of the Audit Act 2004 in that during the period under review, sixteen Payment Vouchers totalling \$36.612M were not presented for audit. As a result, the scope of the audit was limited and a determination could not be made as to the propriety of the payments or whether value was received for the moneys spent.

**Region's Response:** The Head of Budget Agency indicated that the Regional Administration will work with the Sub-Treasury Department to have all the Payment Vouchers that was requested be presented for audit scrutiny in the future.

**Recommendation:** *The Audit Office recommends that the Regional Administration complies fully with the Audit Act 2004 and present the Payment Vouchers for audit examination. (2023/131)*

#### Government Quarters

478. Circularized Instructions state that for the occupation of Government Quarters, public servants are required to pay 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. Audit examinations conducted revealed that there are ninety-six government quarters owned by the Regional Administration, of which forty-five are occupied and fifty-one are unoccupied. The Regional Administration failed to provide the relevant records to determine whether the occupants of sixteen of the occupied buildings were entitled to rent free quarters or the reason for their non-payment of rent. In addition, it was observed that twelve persons who were not entitled to Government quarters were occupying the premises. Two of the twelve persons were written to vacate but to date they are still residing there.

**Region's Response:** The Head of Budget Agency indicated that the occupants were given permission to utilize Government Quarters due to urgent need. Two occupants were written to vacate the premises-however one would have responded with a lawyer's letter.

**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. (2023/132)*

#### Drainage and Irrigation

479. The Regional Administration operated a Drainage and Irrigation (D&I) Board account №. 969056490288 held at Republic Bank Limited. Rates and Taxes are collected from farmers and deposited into this account. The purpose of this account is to assist with the maintenance of drainage and irrigation works within the drainage and irrigation area of the Region. Requests were made for the records and Bank reconciliation statements for this account, but to date these were not presented for audit scrutiny. As a result, it could not be ascertained whether the account was used for the intended purposes.

**Region's Response:** The Head of Budget Agency indicated that the Regional Administration was not in possession of the Drainage and Irrigation bank statement at the time the audit was conducted, however they were subsequently provided by the bank and efforts are being made to reconcile same by the 23 August 2024.

**Recommendation:** *The Audit Office recommends that the Regional Administration locate and present the records for this account for verification. (2023/133)*



Follow-up on the Implementation of Prior Year Audit Recommendations

480. The table below summarises the prior year matters as contained in the Auditor’s General 2022 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 not implemented and 7 were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/146	Overpayment of Salaries		√	
2022/147	IDW Drugs and Medical Supplies			√
2022/148	Breaches of Stores Regulations and Circularised Instructions			√
2022/149	Weak Internal Controls	√		
2022/150	Weak Internal Controls	√		
2022/151	Breaches of Stores Regulations	√		
2022/152	Breaches of FMA Act 2003			√
2022/153	Breaches of Circularised Instructions			√
2022/154	Breaches of FMA Act 2003			√
2022/155	Breaches of Procurement Act 2003	√		
2022/156	Capital Purchases not put to use	√		
2022/157	Breaches of Stores Regulations	√		
2022/158	Missing Payment Vouchers	√		

AGENCY 74  
REGION 4 - DEMERARA/MAHAICA

Current Year Matters

Current Expenditure

Employment Costs

481. During the year 2023 audit examination of the relevant personal files and pay sheets revealed eleven instances where employees were overpaid salaries amounting to \$869,129 inclusive of the related deductions totalling \$159,177 overpaid to various deduction agencies. Similarly, amounts totalling \$3.055M remained outstanding as overpaid net salaries to employees with respect to 2019 to 2022. Also, the related deductions totalling \$606,000 paid over to the various agencies were not recovered, as shown in the table below:

Year	Net Salary Overpaid \$'000	Net Salary Recovered \$'000	Net Salary Outstanding \$'000	Deductions Outstanding \$'000
2019	1,141	38	1,105	221
2020	983	256	727	178
2021	1,467	1,227	240	40
2022	1,054	73	983	167
Total	4,645	1,594	3,055	606

**Region's Response:** The Head of Budget Agency acknowledged the overpayment of salaries for 2023. The overpayment for the prior years remained outstanding. Efforts to contact prior year officers are ongoing but as far, are unable to locate them.

**Recommendation:** The Audit Office recommends that the Regional Administration continue its efforts in pursuing recoveries of the overpayments. (2023/134)

Drugs and Medical Supplies

482. The sum of \$1.101 billion was budgeted for the procurement of Drugs and Medical Supplies under Health Services Programme – Line Item 6221. As at 31 December 2023, the Regional Administration expended \$111M and issued one Inter-Departmental Warrant (IDW) totalling \$990M to the Ministry of Health (MoH) for the Ministry to procure Drugs and Medical Supplies on behalf of the Regional Administration. With respect to the IDWs, Financial Returns were received from the MoH indicating that amounts totalling \$990M were expended.

483. The IDW No. 2 of 2023 was issued on 24 April 2023 for \$990M. A Financial Return was received from MoH indicating that the full amount was expended.

484. Further, the Regional Administration received Drugs Dispatch Reports from the Materials Management Unit (MMU) for the period January to December 2023 which was submitted with the value of \$590.547M, of which amounts totalling \$4.412M were in relation to the year 2022. As a result, it could not be determined whether full value was received for the sum warranted to the MoH. At the time of reporting in September 2024, a reconciliation was received from the Regional Administration.

**Region's Response:** The Head of Budget Agency indicated that the Regional Administration acknowledged the findings.

**Recommendation:** *The Audit Office recommends that the Regional Administration compile a report of the discrepancies identified during the reconciliation and submit same to the MMU for any adjustments necessary. (2023/135)*

#### Fuel and Lubricants

485. According to the Appropriation Accounts, amounts totalling \$25.899M were expended on Fuel and Lubricants for 2023. According to the Guyana Oil Company (GUYOIL) Fuel Statement and the Payment Vouchers, an amount of \$17.533M was owed to the Region as at 31 December 2023.

**Region's Response:** The Head of Budget Agency acknowledged this finding and indicated that as at 30 June 2024 the value of fuel owed to the Region is significantly reduced to \$2.477M. The Region Administration continues to monitor the disbursement and consumption to ensure that the balance at GUYOIL is kept manageably and for emergency purposes.

**Recommendation:** *The Audit Office of Guyana recommends that the Regional Administration desist from the practice of prepaying for large quantities of fuel beyond its consumption needs. (2023/136)*

#### Other Matters

##### Government Quarters

486. Circularized 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 177 Government Living Quarters owned and controlled by the Regional Administration, of which, 146 are occupied by officers of the Region, thirty-one are vacant.

487. However, with respect to the 146 living quarters occupied by officers of the Region, forty-four were entitled to living quarters as stated on the official list submitted and ninety-three were not entitled. In addition, nine did not indicate whether occupants were entitled or not, rent was only being paid by ten employees.

488. Physical verification is still ongoing, however, no building numbers were stated on the official list submitted, and no physical building number is stated on buildings, as a result, it is very difficult to identify these buildings.

489. Further, a concrete flat building with two living quarters were physically verified at the Hauraruni school compound. One of the living quarter was occupied. However, this living quarter could not be verified to the official listing provided.

**Region's Response:** The Head of Budget Agency acknowledged this finding and indicated that the Regional Administration is in the process of compiling revised list.

**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. (2023/137)*

#### Cheque Orders

490. 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 there were twelve Cheque Orders totalling \$27.016M in respect of 2023 that remains outstanding at the time of reporting in September 2024.

**Region's Response:** The Head of Budget Agency indicated that there are presently fourteen Cheque Orders outstanding which will be retired shortly.

**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. (2023/138)*

#### Unpresented Vouchers

491. A sample of Payment Vouchers was requested for audit scrutiny, however six Payment Vouchers totalling to \$33.066M were not presented at the time of reporting in September 2024.

**Region's Response:** The Head of Budget Agency indicated that the vouchers are in the sole custody of the Sub-Treasury department. The unpresented vouchers will be retrieved and presented for audit scrutiny.

**Recommendation:** *The Audit Office recommends that the Regional Administration complies fully with the Audit Act 2004 and present the Payment Vouchers for audit examination. (2023/139)*

Stores and other Public Property

492. The Regional Administration was in breach of Section 43 of the Stores Regulations 1993 since the Region had in their position a total of fifteen unserviceable items such as Motor Vehicles, Bulldozers, Backhoe, Dragline, Hymac, and Ambulances was at various locations in Region №. 4.

**Region's Response:** The Head of Budget Agency indicated that the list of unserviceable items will be prepared and approval to dispose will be sought from the Finance Secretary.

**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. (2023/140)*

Follow-up on the Implementation of Prior Year Audit Recommendations

493. The table below summarises the prior year matters as contained in the Auditor's General 2022 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 6 recommendations; 3 were not implemented and 3 were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/159	Overpayment of Salaries			√
2022/160	IDW Drugs and Medical Supplies			√
2022/161	Breaches of Circularised Instructions			√
2022/162	Poor Quality Work	√		
2022/163	Poor Quality Work	√		
2022/164	Breaches of Procurement Act 2003	√		

AGENCY 75  
REGION 5 – MAHAICA/BERBICE

Current Year Matters

Current Expenditure

Office and Field Supplies

Drugs and Medical Supplies

494. Amounts totalling \$640.248M were allotted for the procurement of Office and Field Supplies, of which the full sum was expended during the year under review. Included in this amount was the sum of \$400M allotted for the procurement of Drugs and Medical Supplies under Health Services Programme - Line Item 6221. The Regional Administration expended \$46.200M using its own procurement procedures and issued four Inter-Departmental Warrants (IDWs) to the Ministry of Health (MoH) for the Ministry to procure Drugs and Medical Supplies on behalf of the Regional Administration. According to Financial Returns received, the full amount was expended as at 31 December, 2023.

Warrant №.	Date	Amount Warranted \$'000	Amount Expended as per Financial Returns \$'000
01/2023	02/03/2023	190,000	190,000
02/2023	24/04/2023	140,000	140,000
05/2023	07/12/2023	20,000	20,000
06/2023	28/12/2023	3,800	3,800
Total		353,800	353,800

495. Reconciliation of Drugs and Medical Supplies received was done to determine whether full value was received for the sum warranted to the MoH. According to the reconciliation done, the Region received \$509.544M in Drugs and Medical Supplies from the Materials Management Unit (MMU) which is \$155.745M in excess of the moneys warranted to the MoH.

**Region's Response:** The Head of Budget Agency explained that the Regional Administration took notice of these observations. However, the MMU has since sent the Dispatched Report for Drugs and Medical Supplies for the period January to December 2023. Furthermore, the reconciliation process has since been completed and a number of discrepancies were noted. A report will be drafted with the issues identified.

**Recommendation:** The Audit Office recommends that Regional Administration compile a report of the discrepancies identified during the reconciliation and submit same to the MMU for any adjustments necessary. (2023/141)

Fuel and Lubricants

496. The sum of \$52.344M was allocated for the procurement of Fuel and Lubricants. Amounts totalling \$2M was transferred to this Line Item via an Allotment Transfer, giving a revised allocation of \$54.344M of which amounts totalling \$54.342M were expended. An examination of Payment Vouchers, Log Books and other related documents totalling \$48.598M for fuel and lubricants revealed:

- a) Sixty-eight instances totalling \$3.867M where fuel was purchased but Vehicle/Machinery/Equipment number was not stated on the bill;
- b) Log Books were not properly written up to record fuel purchased totalling \$6.449M for nineteen vehicles;
- c) Amounts totalling \$22.373M were expended on 86,413.34 litres of fuel and 496 bottles of lubricant before tender board approval was granted.
- d) Two Internal Stores Requisition Books were printed with the same sequence number (1901 – 2000)

**Region's Response:** The Head of Budget Agency indicated that: (a) the three Gas Stations were advised to record all vehicle/ machinery number on all bills before payment can be processed; (b) corrective action has since been taken and the Transport Officer has been detailed to sign off Log Books on a daily basis; (c) Fuel and Lubricant will be tendered in two lots – West Coast Berbice and Mahaicony on a quarterly basis; and (d) One control register has since been maintained centrally at the Regional Accounting Unit.

**Recommendation:** *The Audit Office recommends that Regional Administration complies with the Procurement Act 2003 and the Stores Regulations 1993. (2023/142)*

497. Historical Records were not maintained to enable management to monitor the individual cost of repairs and to determine whether it was economical to retain or dispose vehicles under the Regional Administration.

**Region's Response:** The Head of Budget Agency indicated that the observation was noted by the Regional Administration. The Transport Officer has since been detailed to maintain all vehicle files in the Region with the assistance of the part time employees, this will commence as soon as reasonable possible.

**Recommendation:** *The Audit Office recommends that Regional Administration fully complies with the Stores Regulations 1993. (2023/143)*

### Cheque Orders

498. 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 seventy-one Cheque Orders valued at \$37.831M were still outstanding at the time of reporting in September 2024.

**Region's Response:** The Head of Budget Agency indicated that the observation was noted by the Regional Administration and all efforts are being made to have all outstanding Cheque Orders cleared in a timely manner.

**Recommendation:** *The Audit Office recommends that the Region ensure that Cheque Orders are cleared within the stipulated time-frame in keeping with Circularised Instructions.* (2023/144)

### Tender Board

499. Fifteen Contracts totalling \$98.881M were not publicly advertised and was stated in the Regional Procurement Tender Administration Board (RPTAB) Minutes as procured by means of restricted tendering. The Regional Democratic Council also breached Section 26 (1) (a) of the Procurement Act 2003 which states that *"The procuring entity may engage in procurement by means of restricted tendering in accordance with this section when the good, construction or services by reason of their highly complex or specialized nature, are available only from a limited number of suppliers or contractors, in which case all such suppliers or Contractors shall be invited to submit tenders"*. The Regional Tender Board had invited a maximum of six Contractors and in some cases four/five.

**Region's Response:** The Head of Budget Agency indicated that the anomaly has been noted and corrective action has since been taken. For the year 2024, the Regional Administration has embarked on a method of awarding Contracts through open tendering.

**Recommendation:** *The Audit Office recommends that Regional Administration complies with the Procurement Act 2003.* (2023/145)

### Evaluation Reports

500. A request was made to the Regional Administration for the submission of Evaluation Reports for all current and capital Contracts awarded by the RPTAB for the year. However, Evaluation Reports were not presented in relation to 125 Contracts totalling \$439.899M. In addition, three instances totalling \$18.612M were noted where no recommendation was made by the Evaluators pertaining to the awarding of the Contracts. It should be noted that in the absence of the Evaluation Committee documents 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 the observation was noted and corrective action will be taken.

**Recommendation:** *The Audit Office recommended that the Regional Administration locate and submit these evaluation reports for audit verification. (2023/146)*

## Capital Expenditure

### Capital Purchases

501. Physical verification of capital items was carried out and it was observed that forty-six instances totalling \$4.377M where items were not marked as property of the government and 105 instances totalling \$10.600M where items could not be located.

**Region's Response:** The Head of Budget indicated that the Regional Administration is in the process of marking all asset as property of the RDC and locating the others for physical verification.

**Recommendation:** *The Audit Office recommended that the Regional Administration complies fully with the Stores Regulations 1993. (2023/147)*

502. A physical verification of fixed assets was carried out on the 8 April 2023 and the following observations were made:

- a) A water ambulance purchased in 2020 at the cost of \$27.360M has not been used to date. In addition, it was not brought to account on the Region's inventory; and
- b) A generator, a boat and three engines listed on the Motor Vehicle/Equipment Inventory could not be located.

**Region's Response:** The Head of Budget Agency stated that the observations were noted by the Regional Administration. During testing, the Water Ambulance experienced a major default that caused it to partially sunk. The Attorney General is handling the matter while the boat in at Moraikobai is an old boat that is rotten and due to the high-water level, it's not visible. Additionally, one -85HP is coming forward from prior year matter that fell overboard. The one mercury engine and one 50HP Tohatsu engine are under investigation by the Field Audit Unit to ascertain whereabouts.

**Recommendation:** *The Audit Office recommends that the Regional Administration complies fully with the Stores Regulations 1993. (2023/148)*

Follow-up on the Implementation of Prior Year Audit Recommendations

503. The table below summarises the prior year matters as contained in the Auditor’s General 2022 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 7 recommendations; 1 was not implemented, 1 was partially implemented and 5 were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/165	IDW Drugs and Medical Supplies		√	
2022/166	Missing Payment Voucher	√		
2022/167	Breaches of Stores Regulations	√		
2022/168	Breaches of FMA Act 2003	√		
2022/169	Overpayment of Salaries	√		
2022/170	Capital Purchases not put to use			√
2022/171	Breaches of Stores Regulations	√		

AGENCY 76  
REGION 6 – EAST BERBICE/CORENTYNE

Current Year Matters

Current Expenditure

Office and Field Supplies

Drugs and Medical Supplies

504. Amounts totalling \$2.073 billion were allotted for the procurement of Office and Field Supplies, of which the full sum was expended during the year under review. Included in this amount was the sum of \$881.633M allotted for the procurement of Drugs and Medical Supplies under Health Services Programme - Line Item 6221 for 2023. The Regional Administration expended \$358.133M using its own procurement procedures and issued one Inter-Departmental Warrant (IDW) to the Ministry of Health (MoH) for the Ministry to procure Drugs and Medical Supplies on behalf of the Regional Administration.

505. IDW №. 1 of 2023 was issued on 9 May 2023 for \$523.500M. A Financial Return was received from MoH indicating that the full amount was expended.

506. In addition, a Drugs Dispatch Report was presented from the Materials Management Unit (MMU) for items supplied to the Region. However, an examination of this listing revealed that the total value of items delivered for the year under review amounted to \$1.296 billion, resulting in a difference of \$772.500M in excess of the sum warranted to MoH. At the time of reporting in September 2024, a reconciliation was received from the Regional Administration.

**Region's Response:** The Head of Budget Agency indicated that the Regional Administration acknowledged the findings.

**Recommendation:** *The Audit Office recommends that the Regional Administration compile a report of the discrepancies identified during the reconciliation and submit same to the MMU for any adjustments necessary. (2023/149)*

Vehicle Spares and Maintenance

507. Amounts totalling \$146.330M were expended on Vehicle Spares, Services and Repairs to the Regional Administration fleet of vehicles. For the period under review, eight vehicles incurred an average of \$22.545M in maintenance costs. The Regional Administration should have taken more stringent consideration whether it was economical to retain or dispose of these vehicles, since the cost of maintenance will always be high.

Vehicle №.	Description of Vehicle	Amount Expended \$'000
Caterpillar D6	Bulldozer	3,990
Boat	Water Ambulance (Orealla)	3,900
TR №. 20124	New Holland Tractor	3,500
Boat	Baracara school boat	2,800
PWW 6644	Pick up (Nissan Frontier)	2,357
PAB 5472	Ambulance	2,056
PTT 6113	Ambulance	1,973
PTT 2058	Ambulance	1,969
Total		22,545

**Region's Response:** The Head of Budget Agency indicated that these vehicles are required for the provision of essential services by the Regional Administration to all stakeholders and it was imperative to maintain these vehicles to ensure that the services provided are not disrupted.

**Recommendation:** *The Audit Office recommends that the Regional Administration monitor closely the maintenance of its fleet of motor vehicles and consider whether it is economical to retain or dispose of these vehicles, since the cost of maintenance are always high. (2023/150)*

## Other Matters

### Cheques on Hand

508. The Region 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 2023 cheques for amounts totalling \$2.083 billion for the year 2023. As a result, the Appropriation Accounts were overstated by this amount. At the time of reporting in September 2024, three cheques totalling \$16.038M were still on hand.

**Region's Response:** The Head of Budget Agency indicated that these cheques are now updated and will be paid.

**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 2003. (2023/151)

### Stores and Other Public Property

#### New Amsterdam Hospital

509. Audit inspection at New Amsterdam Hospital Pharmacy on 4 June 2024 revealed several items received in cartoons were still sealed at the time of audit inspection. This is a clear indication that these items were not opened and verified in the presence of the delivery and Pharmacy Personnel, so as to ascertain the quantities and condition of the items received prior to their being posted to the stock records;



Photographs showing sealed cartoons of drugs items

**Region’s Response:** The Head of Budget Agency indicated that it is Standard Operational Procedures for the verification of items to be conducted upon receipt. This was done at MMU prior to the delivery at the New Amsterdam Hospital.

**Recommendation:** *The Audit Office recommends that the Regional Administration complies fully with the Stores Regulations 1993. (2023/152)*

Prior Year Matters

Current Expenditure

Employment Costs

510. Amounts totalling \$137,000 remained outstanding as overpaid net salaries to employees with respect of 2019. The related deductions totalling \$14,000 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
2019	140	3	14	137
Total	140	3	14	137

**Region’s Response:** The Head of Budget Agency indicated that continued efforts are being made to recover the outstanding sums for the year 2019. In addition, the former employees and the various deduction agencies were also written to with the view of recovering the overpayments.

**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. (2023/153)*

Regional Tender Board

Procurement Process

511. 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 (BoQ) was identical to that of the Engineer’s BoQ. 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 acknowledged the finding.

**Recommendation:** *The Audit Office recommends that the Regional Administration investigate this issue and provide the results of the investigation to the Audit Office. (2023/154)*

Capital Expenditure

512. 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 Accounts is showing that the full sum of \$10.600M was expended. Hence, the Capital Appropriation Accounts was overstated by the said amount. Further, 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; (a) the Regional Administration wrote to PS, Ministry of Health thru PS, Ministry of Local Government and Regional Development to assists the Region in responding to the query, (b) Contact was made with the Ministry of Health and the Regional Administration was advised that ambulance №. PAC 7698 was delivered to the MoH on 2022.08.26.

**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. (2023/155)*

Follow-up on the Implementation of Prior Year Audit Recommendations

513. The table below shows the prior year matters as contained in the Auditor’s General 2022 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 2 were not implemented, 3 were partially implemented and 2 were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/172	IDW Drugs and Medical Supplies		√	
2022/173	Breaches of FMA Act 2003	√		
2022/174	Breaches of FMA Act 2003		√	
2022/175	Breaches of Procurement Act 2003	√		
2022/176	Overpayment of Salaries		√	
2022/177	Breaches of Procurement Act 2003			√
2022/178	Breaches of Procurement Act 2003			√

AGENCY 77  
REGION 7 – CUYUNI/MAZARUNI

Current Year Matters

Current Expenditure

Employment Costs

514. According to the National Estimates amounts totalling \$1.559 billion were budgeted for Employment Costs for a staff complement of 859. As at 31 December 2023, amounts totalling \$1.515 billion were expended. An examination of employment details revealed that four officers were overpaid net salaries totalling \$427,623 and deductions totalling \$71,713 in respect of four resignations.

**Region's Response:** The Head of Budget Agency indicated that the Regional Administration made efforts to contact the officers in an effort to have a refund. Letters were sent to the agencies to have a refund for the deductions.

**Recommendation:** *The Audit Office recommends that the Regional Administration follow-up this matter with the employees and relevant Agencies with the view of recovering all amounts overpaid. (2023/156)*

Office and Field Supplies

Drugs and Medical Supplies

515. An amount of \$165M was budgeted for the procurement of Drugs and Medical Supplies under the Health Services Programme - Line Item 6221. The full sum was expended. The Regional Administration expended the sum of \$10M or six percent of the expenditure using its own procurement procedures and issued three Inter-Departmental Warrants (IDWs) to the Ministry of Health (MoH) to procure Drugs and Medical Supplies on behalf of the Regional Administration.

516. Three IDWs totalling \$155M were issued to the MoH. Financial Returns were received indicating that the full sum was expended.

517. In addition, a Drugs Dispatch Report was received from the Materials Management Unit (MMU) for items supplied to the Region for 2023. However, an examination of this listing revealed that the total value of items delivered amounted to \$423.987M, resulting in a difference of \$268.987M in excess of the sum warranted to MoH. Further, the Regional Administration did not submit a reconciliation between the drugs received and the drugs requested through its warrant via Combined Requested and Issued Vouchers (CRIVs). As a result, it could not be ascertained whether the Region received the Drugs and Medical Supplies it requested.



**Region’s Response:** The Head of Budget Agency indicated that the staff of the Health Department is presently doing the reconciliation which should be completed shortly.

**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. (2023/157)*

518. 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*”.

519. However, it was discovered that the Regional Administration expended amounts totalling \$22.969M for the supply of Dietary for D.C Caesar Fox Secondary Dormitory through the processing of four Payment Vouchers. The Regional Democratic Council (RDC) breached the aforementioned regulations since the three-quote method of procurement was utilised. These purchases should have been publicly advertised and adjudicated by the Regional Tender Board due to the value exceeding the limit of \$3M. Details of the Payment Vouchers are shown in the table below:

PV №.	Details	Amount \$'000
770-2023-004845	Dietary Supplied - flour, sugar, milk, black eye peas, butter, etc	5,626
770-2023-000979	Dietary supplied - fresh fish, salted beef, sweet potatoes, etc	5,360
770-2023-001707	Dietary supplied - cheese, sausages, eggs, jam, ovaltine, etc	7,716
770-2023-004421	Dietary supplied - cooking oil, onions, rice, etc	4,267
Total		22,969

**Region’s Response:** The Head of Budget Agency indicated that these purchases were items urgently needed for the students.

**Recommendation:** *The Audit Office recommends that the Regional Administration ensure full compliance with the Procurement Act 2003. (2023/158)*

Fuel and Lubricants

520. The sum of \$119.324M was budgeted for the procurement of Fuel and Lubricants, a Supplementary Allocation of \$24.431M was approved giving a revised allocation of \$143.755M. As at 31 December 2023, amounts totalling \$143.718M were expended.

521. Physical verification of the Fuel Bond revealed that the Regional Administration continue to use the method of receiving and issuing of fuel 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 time consuming and hazardous, but will also result in losses due to spillage. In 2022, the Auditor’s General Report highlighted this concern.

**Region's Response:** The Head of Budget Agency indicated that the Regional Administration is installing a fuel storage system with pump and measuring device which would mitigate the observations by the Audit Office.

**Recommendation:** *The Audit Office recommends that the Regional Administration put systems in place to address the issues highlighted. (2023/159)*

#### Other Matters

##### Cheque on Hand

522. Section 43 of the 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, an inspection of the Sub-Treasury safe on 4 July 2024 revealed that there were seven cheques totalling \$16.549M which had become stale dated, still on hand.

**Region's Response:** The Head of Budget Agency indicated that the of the administration would make every effort to have the remainder either refunded or updated and paid.

**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 2003. (2023/160)*

##### Cheque Orders

523. 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 twelve Cheque Orders totalling \$18.239M in respect of 2023 remained outstanding at the time of reporting. Similarly, for the year 2019 to 2022, fifty-five totalling \$43.514M remained outstanding.

**Region's Response:** The Head of Budget Agency indicated that the admin staff is verifying the remainder with the Sub-treasury because these payments are supposed to be direct payments.

**Recommendation:** *The Audit Office recommends that the Regional Administration ensure that these Cheque Orders are cleared within the stipulated timeframe in keeping with Circularised Instructions. (2023/161)*

##### Government Quarters

524. The Regional Administration owns 130 living quarters of which all were occupied by officers of the region. However, it was difficult to ascertain if the persons occupying these buildings were paying rent or were entitled to rent free quarters since, no Rental Agreements or Rent Register was presented for audit examination. In 2022, the Auditor's General Report highlighted this concern.

**Region's Response:** The Head of Budget Agency indicated that an assessment would be done to determine who is entitled to housing and who should pay rent. The required records would now be put in place.

**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. (2023/162)*

#### Log Books

525. The Regional Administration owns and controls ninety serviceable vehicles/machinery/equipment for which Log Books are required to be maintained. However, at the time of reporting in September 2024, fifty-nine Log Books were presented for audit examination. Hence, thirty-one Log Books still remained outstanding. In addition, an examination of the Log Books presented or examination revealed that they were not properly and accurately maintained.

**Region's Response:** The Head of Budget Agency indicated that efforts will be made to have these Log Books updated and presented for audit.

**Recommendation:** *The Audit Office recommends that the Region take immediate steps to ensure that the Stores Regulations 1993 is complied with, as it relates to the maintenance of Log Books. (2023/163)*

#### Tender Board

526. According to the regulations made under 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 the use of request for quotations method of procurement shall be \$3,000,000*”. It was discovered that the Regional Democratic Council breached the aforementioned regulations since the three-quote method of procurement was utilized in fifteen instances totalling \$81.836M for Capital Purchases. These purchases should have been publicly advertised.

**Region's Response:** The Head of Budget Agency indicated that this anomaly is noted and the regulations would be followed.

**Recommendation:** *The Audit Office recommends that the Regional Administration ensure that the Procurement Act of 2003 is adhere to at all times. (2023/164)*

Follow-up on the Implementation of Prior Year Audit Recommendations

527. The table below summarises the prior year matters as contained in the Auditor’s General 2023 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 9 recommendations; 4 were fully implemented, 2 were partially implemented and 3 were not implemented.

Rec. №	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/179	Breaches in FMA Act	√		
2022/180	Breaches of Stores Regulation			√
2022/181	Breaches of Stores Regulation			√
2022/182	Breaches of Stores Regulation		√	
2022/183	Breaches in FMA Act	√		
2022/184	Breaches of Stores Regulation	√		
2022/185	Cheque Orders		√	
2022/186	Government Quarters			√
2022/187	Overpayment on Contracts	√		

AGENCY 78  
REGION 8 – Potaro/Siparuni

Current Year Matters

Current Expenditure

Office and Field Supplies

Drugs and Medical Supplies

528. The sum of \$58M was budgeted for the procurement of Drugs and Medical Supplies under Health Services Programme – Line Item 6221. According to the Appropriation Accounts, the full sum was expended as at 31 December 2023. The Regional Administration expended \$18M using its own procurement procedures and issued two Inter-Departmental Warrants (IDW) to the Ministry of Health (MoH) for the Ministry to procure Drugs and Medical Supplies on behalf of the Regional Administration.

529. The two IDWs totalling \$40M were issued to MoH. Financial Returns were received from MoH indicating that the full sum was expended. However, the Drugs Dispatch Report generated by the Materials Management Unit (MMU) was not reconciled with the drugs requested through its warrant via Combined Requested and Issued Vouchers (CRIVs). As a result, it could not be ascertained whether the Region received Drugs and Medical Supplies it requested.

**Region’s Response:** The Head of Budget Agency indicated that the Regional Administration is in the process of reconciling the Drugs and Medical Supplies received from MMU.

**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 and take corrective actions where necessary. (2023/165)*

Other Matters

Government Quarters

530. 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 owns seventy living quarters. However, an audit examination of the House Rent Register revealed that only twelve 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 previous years.

**Region’s Response:** The Head of Budget Agency indicated that efforts are being made to resolve this issue.

**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. (2023/166)*

Stores and Other Public Property

531. The Regional Administration was in breach of Section 43 of the Stores Regulations 1993 since a number of unserviceable items such as Bulldozers, Backhoe motor Vehicles, and All-Terrain Vehicles was at various locations in Mahdia.

**Region’s Response:** The Administration, with the approval of the Finance Secretary, has gotten a Board of survey established and the process has commenced.

**Recommendation:** *The Audit Office recommends that the Regional Administration put systems in place to ensure that the unserviceable items are disposed of in accordance with the Stores Regulations 1993. (2023/167)*

Follow-up on the Implementation of Prior Year Audit Recommendations

532. The table below summarises the prior year matters as contained in the Auditor’s General 2023 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 7 recommendations; 3 were partially implemented and 4 were fully implemented.

Rec. No	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/188	IDW Drugs and Medical Supplies		√	
2022/189	Breaches of Stores Regulation		√	
2022/190	Government Quarters		√	
2022/191	Overpayment of Salaries	√		
2022/192	Overpayment of Contract	√		
2022/193	Overpayment of Contract	√		
2022/194	Overpayment of Contract	√		

AGENCY 79  
REGION 9 – UPPER TAKUTU/UPPER ESSEQUIBO

Current year matters

Current Expenditure

Office and Field Supplies

Drugs and Medical Supplies

533. Amounts totalling \$1.058 billion were allotted for the procurement of Office and Field Supplies, of which the full sum was expended during the year under review.

534. The sum of \$265M was allotted for the procurement of Drugs and Medical Supplies under Health Services Programme - Line Item 6221 for 2023. According to the Appropriation Accounts, the full sum of \$265M was expended as at 31 December 2023. The Regional Administration expended \$125M using its own procurement procedures and issued two Inter-Departmental Warrants (IDW) to the Ministry of Health (MoH) for the Ministry to procure Drugs and Medical Supplies on behalf of the Regional Administration.

535. The two IDW totalling \$140M were issued to MoH. Financial returns were received from MoH indicating that the full sum was expended. An examination of the Drugs Dispatch Report received from the Materials Management Unit (MMU) for 2023 revealed that the Region received items totalling \$271.760M which was \$131.760M more than the warranted amount. At the time of reporting in September 2024, a reconciliation was received from the Regional Administration.

**Region's Response:** The Head of Budget Agency indicated that the Regional Administration did a comprehensive reconciliation and a number of discrepancies and inconsistencies were discovered. A report on this will be sent to both the MoH and the Audit Office.

**Recommendation:** *The Audit Office recommends that the Regional Administration compile a report of the discrepancies identified during the reconciliation and submit same to the MMU for any adjustments necessary. (2023/168)*

Prior Year Matters

Current Expenditure

Employment Cost

536. Net salaries totalling \$1.162M were overpaid to employees and the related deductions of \$291,000 which were overpaid to the various agencies for the years 2020 and 2022 were still not recovered as shown below:

Year	Net Salary Overpaid \$'000	Net Salary Recovered \$'000	Net Salary Outstanding \$'000	Deductions Overpaid & Not Recovered \$'000
2020	803	0	803	245
2022	359	0	359	46
Total	1,162	0	1,162	291

**Region's Response:** The Head of Budget Agency indicated that due to late approval of Retirement w.e.f 01.03.2022. Mr. Honorio was paid salaries for the months of March, April, May, June. As such same will be deducted from his gratuity since he is in process of preparation of his documents. The Accountant General will be notified by way of Statement of indebtedness as to how much deduction will be made from his gratuity and same will refunded. It should be noted that Mr. Honorio, former Community Health Worker, is now in process of finalizing his documentation for his gratuity.

**Recommendation:** *The Audit Office recommends that the Regional Administration continue its efforts in pursuing recoveries of the overpayments. (2023/169)*

537. Sixty-two Cheque Orders valued at \$75.412M for the period 2019 to 2022 remained outstanding. As a result, it could not be ascertained whether the Regional Administration received full value for all sums expended.

Year	No. of Cheque Orders	Amount \$'000
2019	19	19,557
2020	34	39,284
2021	7	8,835
2022	2	7,736
Total	62	75,412

**Region's Response:** The Head of Budget Agency indicated that efforts will be made to clear the outstanding cheque orders

**Recommendation:** *The Audit Office recommends that the Regional Administration ensure that all outstanding Cheque Orders are cleared and submit the necessary information to the Audit Office for verification. (2023/170)*



Follow-up on the Implementation of Prior Year Audit Recommendations

538. The table below shows the prior year matters as contained in the Auditor’s General 2022 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 3 were partially implemented and 4 were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/195	Overpayment of Salaries		√	
2022/196	IDW Drugs and Medical Supplies		√	
2022/197	Breaches of FMA Act 2003	√		
2022/198	Circularised Instructions		√	
2022/199	Breaches of Procurement Act 2003	√		
2022/200	Overpayment of Contracts	√		
2022/201	Overpayment of Contracts	√		

AGENCY 80  
REGION 10 – UPPER DEMERARA/BERBICE

Current Year Matters

Current Expenditure

Employment Costs

539. According to the National Estimates 2023, amounts totalling \$3.033 billion were budgeted for Employment Costs. As at 31 December 2023, amounts totalling \$2.975 billion were expended.

540. An examination of the employment details revealed that there were seventy-one leavers during the year 2023, of which eighteen were Teachers and fifty-three were Public Officers. Of these, seven persons were overpaid net salaries totalling \$439,901 while, the related deductions totalling \$132,460 were also overpaid to various deduction agencies. Similarly, amounts totalling \$614,197 inclusive of deductions totalling \$95,915 remained outstanding as overpaid salary with respect to 2022.

**Region's Response:** The Head of Budget Agency indicated that letters were sent to the persons overpaid.

**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. (2023/171)*

Office and Field Supplies

Drugs and Medical Supplies

541. The sum of \$669.612M was allocated under this Accounting Area for the year under review. During the year, amounts totalling \$9.746M were transferred to this Account Area via Allotment Transfers. Thus, increasing total funds available to \$679.358M. According to the Appropriation Accounts, amounts totalling \$669.358M were expended as at 31 December 2023.

542. The sum of \$228M was budgeted for the procurement of Drugs and Medical Supplies under Health Services Programme – Line Item 6221. According to the Appropriation Accounts, amounts totalling \$218.723M were expended as at 31 December 2023. The Regional Administration expended \$98.723M using its own procurement procedures and issued an Inter-Departmental Warrant (IDW) valuing \$120M to the Ministry of Health (MoH) for the Ministry to procure Drugs and Medical supplies on behalf of the Regional Administration.

543. The IDW №. 1 of 2023 issued on 19 June 2023 for the sum of \$120M. A Financial Return was received from the MoH indicating that the full sum was expended. However, the list of drugs required to accompany the Warrant sent to the MoH was not presented for audit scrutiny.

544. An examination of the Drugs Dispatch Report received by the Regional Administration from the Materials Management Unit (MMU) revealed that the Region received items totalling \$142.288M which was \$22.288M more than the warranted amount. At the time of reporting in September 2024, a reconciliation was received from the Regional Administration.

**Region's Response:** The Head of Budget Agency indicated that the Regional Administration acknowledged the findings.

**Recommendation:** *The Audit Office recommends that the Regional Administration compile a report of the discrepancies identified during the reconciliation and submit same to the MMU for any adjustments necessary. (2023/172)*

### Other Matters

#### Government Quarters

545. The Regional Administration owns 147 living quarters of which eighty-seven were occupied by officers of the Region while sixty were vacant. However, with respect to the eighty-seven living quarters occupied by officers of the Region, twenty-two were entitled to rent-free living quarters and for the remaining sixty-five who are not entitled, rent was not being paid by two employees.

**Region's Response:** The Head of Budget Agency indicated that the Region has written to the two officers continuously and to no avail. The Administration is therefore left with no alternative but to seek the advice of the Attorney General.

**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. (2023/173)*

#### Unpresented Vouchers

546. Twenty-one Payment Vouchers totalling \$49.490M for Current Expenditure and twenty-five Payment Vouchers totalling \$56.507M for Capital Expenditure were not presented for audit examination. As a result, it was difficult to ascertain whether the expenditure was appropriately incurred and whether value was received for the amounts expended.

**Region's Response:** The Head of Budget Agency indicated that efforts are being made to work with the Sub-Treasury to locate the outstanding Payment Vouchers.

**Recommendation:** *The Audit Office recommends that the Regional Administration collaborate with the Accountant's General Department to locate and submit all Payment Vouchers for audit. (2023/174)*

## Capital Expenditure

### Capital Purchases

547. Physical verification conducted at the Regional Stores, Health Department Annex and Kara Kara Storage Bond revealed that items totalling \$14.358M were not put into use at the time of reporting in September 2024. It should be noted that capital items budgeted for and procured in the year should be utilised for the purposes to which they were intended. Details of the items are shown in the table below:

Description	Quantity	Amount Expended \$'000
VIA Machines	4	4,914
BR Armscope Microscopes	4	1,700
Phlebotomy Chairs	10	1,500
Vaccine Fridges	2	1,300
Hospital use examination couches	9	1,161
Multi-Purpose soil analysis kit	1	750
Interactive Projector	1	747
25 HP Outboard Engine	1	733
Infant Scales	9	655
Emergency Trolleys	7	455
Goose Neck Examination Lamps	6	443
Total		14,358

**Region's Response:** The Head of Budget Agency indicated that the items were bought on forecast for newly constructed health facilities. However, at the time of audit, items were still on hand awaiting the completion of said facilities.

**Recommendation:** *The Audit Office recommends that the Regional Administration ensures that all assets purchased are promptly delivered and put into use as required. (2023/175)*

548. A Honda All-Terrain Vehicle (ATV) bearing registration №. CH 7793, assigned to the Education Department was stolen from the DEO Quarters, 245 Yuriballi Street, Retrieve, Mackenzie, Linden on 5 December 2023. However, at the time of reporting in September 2024, the ATV was still not recovered and the Guyana Police Force is still investigating the matter.

**Region's Response:** The Head of Budget Agency indicated that this matter is still with the Police.

**Recommendation:** *The Audit Office recommends that the Regional Administration follow-up with the Police to bring this matter to a closure. (2023/176)*

549. Further, it should be noted that there was theft at the Regional Storage Bond at Kara Kara in 2023. The table below shows the items that were stolen:

Item	Brand	Quantity
Motorcycle	Yamaha	1
Motorcycle	Tianma	1
Water pumps	-	5
30HP Engine	Honda	1

550. It was explained by the Storekeeper that all the items with the exception of the Tianma Motorcycle were recovered and returned to the Regional Administration. However, at the time of reporting in September 2024, the Tianma Motorcycle was still not recovered and a Police Report was not presented for audit.

**Region’s Response:** The Head of Budget Agency indicated this issue is still with the Police.

**Recommendation:** *The Audit Office recommends that the Regional Administration follow-up with the Police to bring this matter to a closure. (2023/177)*

Buildings – Education

Roll Over Contracts

551. An award for the Construction of Bamia/Amelia’s Ward Primary School was made in 2021 by the National Procurement and Tender Administration Board (NPTAB) in the sum of \$346.328M against the Engineer’s Estimate was \$356.165M. The Contract was signed on 11 November 2021. The Contract received two extensions with the last being to 1 April 2024. As at 31 December 2023, amounts totalling \$279.420M were paid to the Contractor inclusive of amounts totalling \$45.023M paid in 2021 and \$93.490M paid in 2022.

552. It was discovered that the Contractor received two advance payments of \$51.949M and \$50M respectively, totalling \$101.949M. However, according to the conditions of Contract, the Contractor was only entitled to receive one advance payment in the value of \$51.949M or 15% of the Contract Sum.

553. At the time of reporting in September 2024, \$41.559M from the first advance payment and \$15M out of the second advance payment was recovered, while both Advance Payment Bonds had expired since 22 July 2023 and 31 July 2024, respectively.

554. Examination of Interim Payment No.9, revealed that a list of materials valuing \$59.965M was attached to the Payment Voucher although the Contract does not allow for the payment of materials. This was despite the supervising consultant preparing and certifying that payment due to the Contractor was only \$10.296M at the time. Physical verification on 17 July 2024 revealed that the contractor was mobilized on site and the works were still ongoing.

**Region’s Response:** The Head of Budget Agency indicated that the school is almost complete and a revisit is required.

**Recommendation:** The Audit Office recommends that the Regional Administration ensure that adequate inspections and measurements of completed works are carried out before payments are made to Contractors. (2023/178)

Prior Year Matters

Capital Expenditure

Buildings - Health

555. The Regional Administration is still to recover overpayments totalling \$2.243M made on three Contracts in 2021 and 2022 as shown below:

Year	Description	Original Overpayment \$'000	Amount Cleared \$'000	Balance \$'000
2021	Extension of Develtdt Health Centre	1,075	0	1,075
2022	Extension to Wisroc Health Centre	765	0	765
“	Rehabilitation of bridge, Sandhills, Berbice River	403	0	403
Total		2,243	0	2,243

**Region’s Response:** The Head of Budget Agency indicated that efforts are continuing to recover the amounts overpaid.

**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. (2023/179)

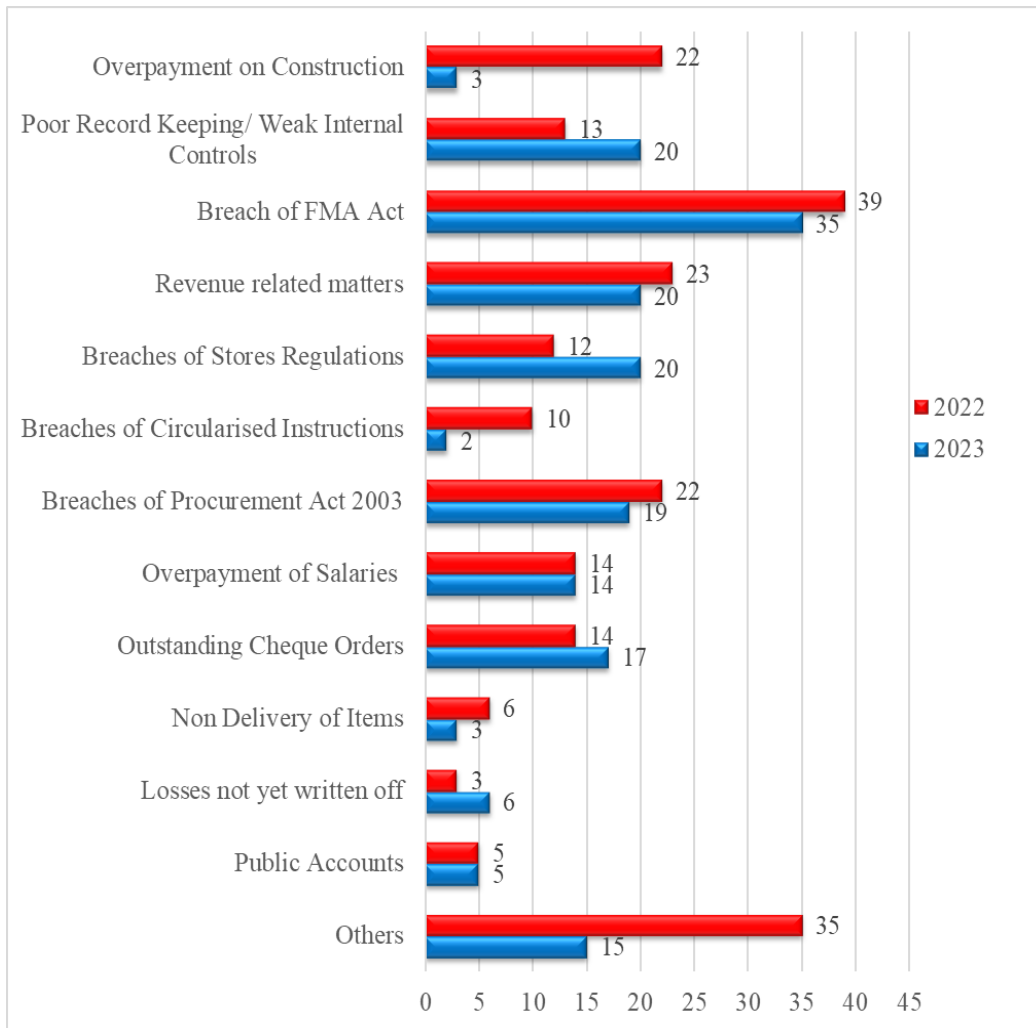
Follow-up on the Implementation of Prior Year Audit Recommendations

556. The table below shows the prior year matters as contained in the Auditor’s General 2022 Report and action taken by the Head of Budget Agency regarding the recommendations made by the Audit Office. It should be noted of the 17 recommendations 6 were not implemented, 4 were partially implemented and 7 were fully implemented.

Rec. №.	Category of Findings	Recommendations		
		Fully Implemented	Partially Implemented	Not Implemented
2022/202	Overpayment of Salaries		√	
2022/203	IDW Drugs and Medical Supplies			√
2022/204	Breaches of Procurement Act 2003	√		
2022/205	Other (Circularised Instructions)	√		
2022/206	Breaches of Stores Regulations			√
2022/207	Breaches of Stores Regulations			√
2022/208	Breaches of Circularised Instructions		√	
2022/209	Breaches of Circularised Instructions		√	
2022/210	Breach of FMA Act	√		
2022/211	Overpayment on Construction			√
2022/212	Overpayment on Construction			√
2022/213	Overpayment on Construction			√
2022/214	Breach of FMA Act	√		
2022/215	Overpayment on Construction	√		
2022/216	Breaches of Procurement Act 2003	√		
2022/217	Breaches of Procurement Act 2003	√		
2022/218	Overpayment on Construction		√	

## SUMMARY OF RECOMMENDATIONS

557. The Bar-Graph below illustrates the comparison of my recommendations (2023 - 179 and 2022 - 218) under generalised areas. As can be seen, overpayments on construction works, and breaches of relevant legislations, which include the Fiscal Management and Accountability Act, Stores Regulations and lack of or weak internal controls continued to dominate the findings, and are viewed with grave concern.



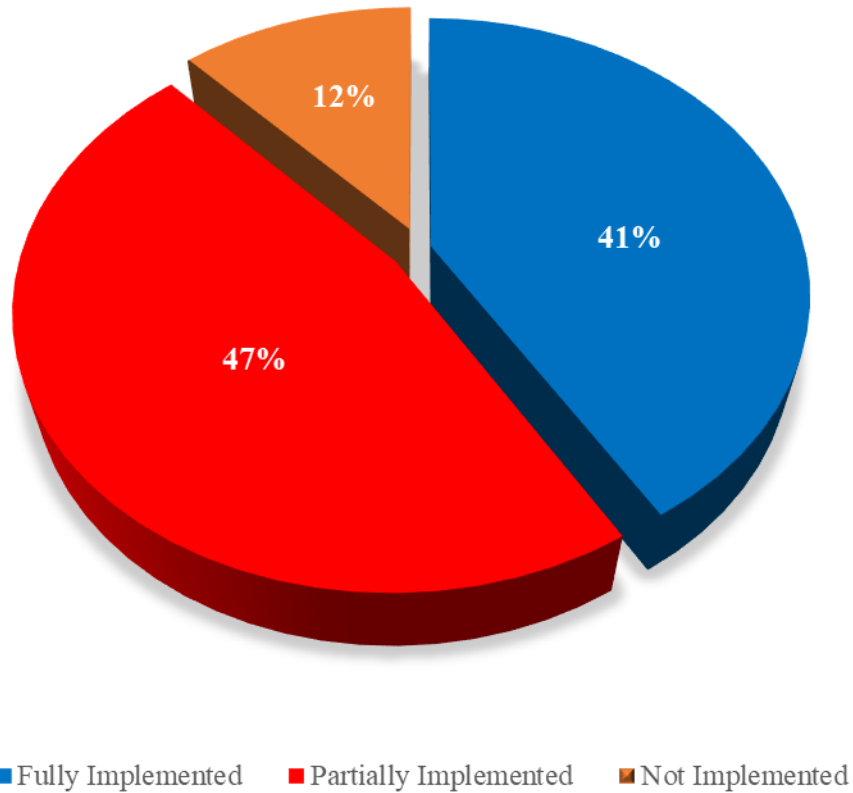
*Number of Recommendation*



Follow-up on the Implementation of Prior Year Audit Recommendations

558. 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. 218 recommendations were made in my 2022 Audit Report. We reviewed each recommendation to determine what action, if any, was taken by the respective Accounting Officers. At the time of reporting, 90 or 41% were fully implemented, 102 or 47% were partially implemented, while 26 or 12% were not implemented.

Status of Audit Recommendations for Prior Year Matters



**OTHER ENTITIES**  
**SUMMARY OF AUDIT OPINIONS**

559. A total of 222 opinions in relation to audits conducted on other entities were issued during the period 1 September 2023 to 31 August 2024. These include the audits of Public Enterprises, Statutory Bodies, Trade Unions, Foreign Funded Projects, Municipalities, Neighbourhood Democratic Councils and Constitutional Agencies. Of these 222 audits, thirty-five years of accounts for twenty-four 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 \$61.602M, while twenty-four assurance reports were issued for the Guyana Extractive Industries Transparency Initiative (GYEITI). Outlined below is a summary of the audit opinions issued.

Category	Opinions Issued from 1 September 2023 to 31 August 2024		
	In House	Contracted	Total
Public Enterprises	2	21	23
Statutory Bodies	38	14	52
Trade Unions	1	-	1
Foreign Funded Projects	32	-	32
Municipalities	27	-	27
Neighbourhood Democratic Councils	61	-	61
Constitutional Agencies	26	-	26
Total Audit Opinions	187	35	222
Assurance Reports - GYEITI	-	-	24
Total	187	35	246

## AUDIT OF PUBLIC ENTERPRISES

560. There are thirty-nine Public Enterprises that are required to be audited under the Public Corporations Act 1988. Of the thirty-nine entities, twenty-three audits had been finalised in respect of seventeen entities bringing three of the thirty-nine Public Enterprises up to date in respect of audits. Of the twenty-three audits finalised, twenty-one audits were executed under the contracting out arrangement while the other two audits were executed in-house. An analysis of the opinions issued in respect of the twenty-one contracted audits revealed that one was disclaimed, ten were qualified and ten unqualified. Of the two audits executed in-house one was disclaimed and one was qualified. The following are the details:

### Disclaimer Opinion - Contracted Audits

№	Name of Entity	Year (s) of Audit	Reasons for Disclaimed Opinion
1	Guyana Sugar Corporation Incorporated	2022	<p>Included in receivables and prepayments was an amount of \$1.707 billion as receivable from the Guyana Power and Light Inc. (GPL). GPL is disputing this balance.</p> <p>Included in payables and accruals were amounts received from National Industrial and Commercial Investments Limited (NICIL) during the period March 2015 to May 2015 amounting to \$4.105 billion and amounts received from the Central Housing and Planning Authority during the period February 2010 to September 2017 totalling \$10.640 billion as payment for land. No adequate and reliable documentation has been maintained.</p> <p>Included in payables and accruals were amounts received from NICIL Special Purpose Unit during the period July to December 2020 totalling \$15.079 billion. No documentation to indicate the nature, accounting and presentation of this amount have been provided.</p>

Qualified Opinion – Contracted Audits

№	Name of Entity	Year (s) of Audit	Reasons for Qualified Opinion
1	National Communications Network Incorporated	2022	<p>Title deed for property was not available and a fixed asset register was not maintained by the Company.</p> <p>Capital subvention was amortised over the useful life of the related assets. Assets were not depreciated over their respective useful life resulting in a difference of \$53.760M.</p>
2	Skeldon Energy Incorporated	2020-2021	<p>The financial statements have been prepared on a going-concern basis. The statement of comprehensive income and accumulated deficit reflects a deficit of \$490.985M (2020) and \$1.198 billion (2021). The financial statements reflects negative retained earnings of \$1.216 billion (2020) and \$1.588 billion (2021).</p> <p>Included in accounts receivables is a balance of \$52M representing advance payment made in March 2017 for supply and delivery of boilers tubes from a Company in South Africa. A Contract was not presented for audit verification. Efforts by the Company to contact the South African suppliers have failed.</p>
3	Linden Electricity Company Incorporated	2020	<p>Management did not carry out an impairment assessment at the end of the financial year to determine the recoverability of the debts amounting to \$90.942M.</p>
4	Hinterland Electrification Company Incorporated	2015-2020	<p>The Company did not maintain adequate records regarding transactions with related party National Industrial and Commercial Investments Limited (NICIL).</p>

Unqualified Opinion - Contracted Audits

No	Name of Entity	Year (s) of Audit	No of Opinions
1	Guyana Oil Company Limited	2023	1
2	Guyoil Aviation Services Incorporated	2023	1
3	Guyana Oil Company Limited Consolidated	2023	1
4	Cheddi Jagan International Airport Corporation	2022	1
5	Guyana National Printers Limited	2022	1
6	Guyana National Shipping Corporation Limited	2022	1
7	Demerara Harbour Bridge Corporation	2021	1
8	Power Producers and Distributors Incorporated	2021	1
9	Guyana Marketing Corporation	2020	1
10	Guyana Water Incorporated	2019	1
	Total		10

Disclaimer Opinion In- House

No	Name of Entity	Year (s) of Audit	Reasons for Disclaimed Opinion
1	Guyana Post Office Corporation	2022	<p>Title deeds for land and building and a list of office furniture and equipment and motor vehicles were not available for audit verification.</p> <p>Amounts owed by Agencies totalled \$14.362M. Independent confirmation of balances were not obtained.</p> <p>Amounts owed to Agencies totalled \$613.772M. No schedules or independent confirmation of balances were obtained.</p> <p>Inventory schedules detailing quantities and cost were not available for audit verification.</p>

Qualified Opinion – In- House

№	Name of Entity	Year (s) of Audit	Reasons for Qualified Opinion
1	Special Purpose Unit-National Industrial and Commercial Investments Limited	1 Jan to 30 Jun 2021	<p>Fixed assets valued \$16.392M of the \$125.756M reported as Property, Plant &amp; Equipment could not be verified since access was not granted to the relevant premises.</p> <p>The recoverability of Related Party Receivables of \$17.043 billion could not be determined.</p> <p>The recoverability of \$217.746M which represents 99% of Accounts Receivable could not be determined since there was no collection of outstanding amounts since 2020.</p> <p>A syndicate bond obtained in May 2018 with a balance of \$14.080 billion, remained unpaid.</p> <p>The amount of \$686.816M which represented Related Party Payable could not be verified.</p>

AUDIT OF STATUTORY BODIES

561. There are sixty-two Statutory Bodies that are required under relevant Acts of Parliament to be audited. Of the sixty-two entities, fifty-two audits had been finalised in respect thirty-three entities bringing nine of the sixty-two Statutory Bodies up to date in respect of audits. Of the fifty-two audits finalised, fourteen were executed under the contracting out arrangement and thirty-eight executed in-house. An analysis of the opinions issued in respect of the fourteen contracted audits revealed that two were disclaimed, five were qualified and seven were unqualified. Of the opinions issued for the thirty-eight audits executed in-house, one was disclaimed, nine were qualified and twenty-eight were unqualified. The details are stated below:

Disclaimer Opinions - Contracted Audit

№	Name of Entity	Year (s) of Audit	Reasons for Disclaimed Opinion
1	Guyana School of Agriculture	2010-2011	<p>Documentations to substantiate Inventories were not presented for audit verification.</p> <p>Accounts receivables and accounts payables could not be verified due to lack of pertinent records not being presented for audit verification.</p> <p>Thirty-one percent (2010) and twenty-two percent (2011) of revenue stated in the financial statements could not be verified.</p> <p>The amounts which represent work-in-progress, foreign grants and special funds were not verified due to relevant records not being presented for audit verification.</p>

Qualified Opinions - Contracted Audit

No	Name of Entity	Year (s) of Audit	Reasons for Qualified Opinion
1	Guyana Gold Board	2022	Two projects valued \$73.801M which were included in prepayments were suspended after there were no indications of future benefits. Therefore, these can no longer be classified as assets.  A confirmation received from Ministry of Finance amounting to \$8.650 billion did not agree with the amount reported as Advance shown in the notes of the financial statements. A reconciliation was not completed.
2	Guyana Lands and Surveys Commission	2020-2021	The Commission was unable to provide a fixed asset register.  Included in receivables is an amount of \$424.873M and \$755.287M due from Guyana Sugar Corporation for the year 2020 and 2021 respectively. The recoverability of this amount is uncertain.
3	University of Guyana Pension Scheme	2017-2018	The Pension Scheme as assessed in 2008 had a deficit of \$220M. No actuarial valuation has been done since, thereby breaching the Trust Deed and resulting in the omission of the present value of the actuarial liabilities.

Unqualified Opinion - Contracted Audits

No	Name of Entity	Year (s) of Audit	No of Opinions
1	Guyana Energy Agency	2022	1
2	Central Housing and Planning Authority	2021	1
3	National Agricultural Research and Extension Institute	2019-2020	2
4	Guyana Forestry Commission	2019-2020	2
5	Guyana National Bureau of Standards	2018	1
	Total		7



Disclaimer Opinions - In-House

No	Name of Entity	Year (s) of Audit	Reasons for Disclaimed Opinion
1	Hope Coconut Industries Limited	2017	The completeness, accuracy and validity of amounts reported as property, plant and equipment, cash and cash equivalent, receivables and income and expenditure could not be verified due to non-submission of records.

Qualified Opinions - In-House

No	Name of Entity	Year (s) of Audit	Reasons for Qualified Opinion
1	Georgetown Public Hospital Corporation	2016-2017	The opening balances for buildings were not ascertained; due to a difference recorded on the valuation and the financial statements.
2	Mahaica/Mahaicony Abary Agricultural Development Authority (MMA/ADA)	2011-2012	<p>Equity opening balances were not adjusted to reflect the \$4.508 billion recorded as Net Assets transferred to the Corporation as at 1 September 2015.</p> <p>Government Contribution - Capital was utilized on recurrent expenditure and should have been reflected as expenditure in the income statement.</p> <p>Recurrent expenditure for maintenance works was reflected as capital expenditure in fixed assets and was not accounted for in the income statement.</p> <p>No physical count was done for the obsolete stocks totalling \$11.053M.</p> <p>Documentation for receivables and prepayments amounting to \$23.114M were not available for audit.</p> <p>Relevant records to substantiate payables of \$15.352M were not presented for audit examination.</p>
3	National Library	2016-2018	The Fixed assets register was not properly maintained, as a result, the total tangible fixed assets could not be ascertained.

No	Name of Entity	Year (s) of Audit	Reasons for Qualified Opinion
4	Guyana Revenue Authority	2018-2019	<p>Sixty-nine payments totalling \$539.720M were made in 2019, but were incorrectly recorded in 2018.</p> <p>The Authority did not present any document for 2018 to prove that it owned three buildings.</p> <p>The cash book was not closed at 31 December 2018.</p>

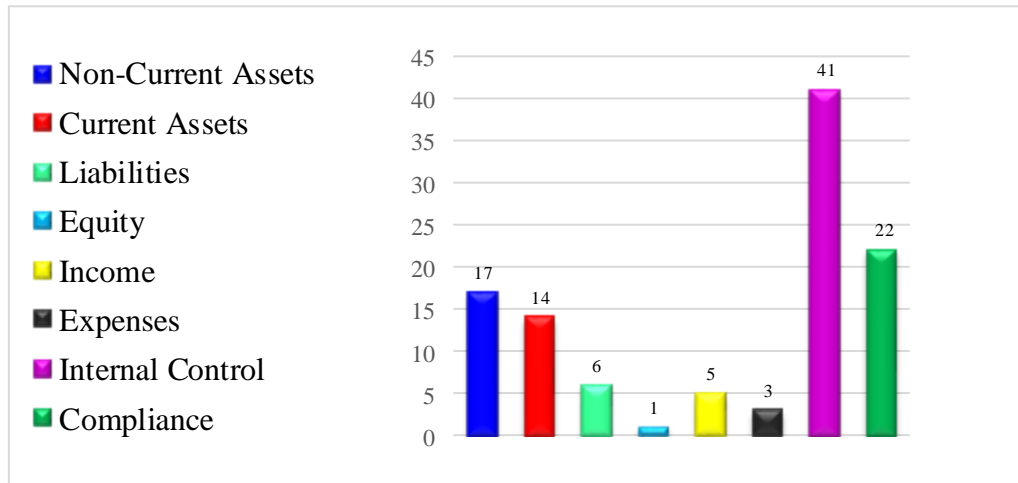
#### Unqualified Opinions – In-house

No	Name of Entity	Year (s) of Audit	No of Opinions
1	Bank of Guyana	2023	1
2	Bank of Guyana Pension Scheme	2023	1
3	Deposit Insurance Corporation	2023	1
4	Dependants' Pension Fund	2023	1
5	Financial Intelligence Unit	2023	1
6	Natural Resource Fund	2023	1
7	Public Utilities Commission	2023	1
8	Competition and Consumer Affairs Commission	2022-2023	2
9	Pesticides and Toxic Chemical Control Board	2022-2023	2
10	Guyana Food Safety Authority	2022	1
11	National Trust of Guyana	2022	1
12	Integrity Commission	2022	1
13	Sugar Industry Labour Welfare Fund Committee	2022	1
14	Small Business Council	2022	1
15	Telecommunications Agency	2022	1
16	National Sports Commission	2020-2022	3
17	The Deeds and Commercial Registries Authority	2019-2022	4
18	Guyana Lottery Commission	2015-2017	3
19	Protected Areas Commission	2016	1
	Total		28

## SUMMARY OF RECOMMENDATIONS – DISCLAIMED/ QUALIFIED OPINIONS

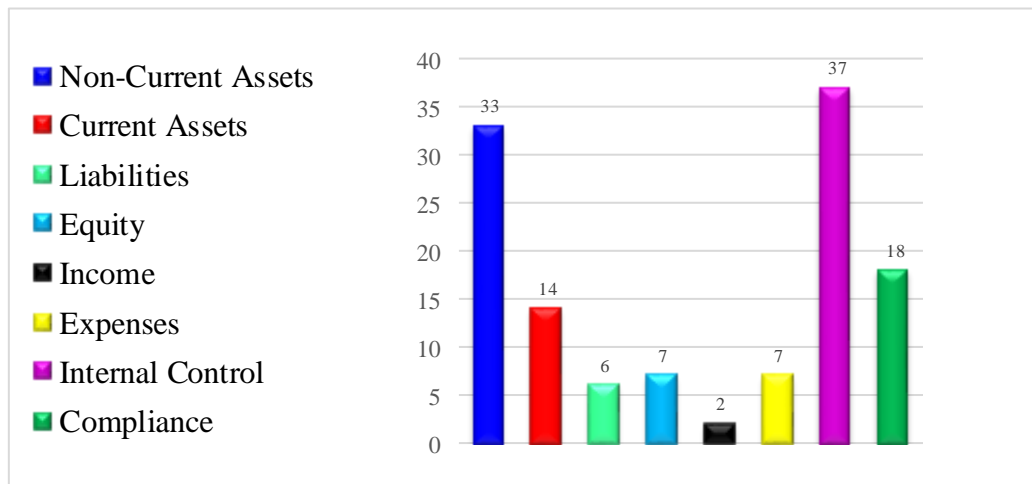
562. A number of recommendations to correct weaknesses identified and to improve systems of internal control were made in the various audit reports issued:

- a) The Chart below gives an analysis of ninety-nine audit recommendations made in respect of the two disclaimed and eleven qualified audit opinions issued for Public Enterprises.



(Source – Audit Reports)

- b) The Chart below gives an analysis of 124 audit recommendations made in respect of the three disclaimed and fourteen qualified audit opinions issued for Statutory Bodies.



(Source – Audit Reports)

## AUDIT OF TRADE UNIONS

563. Sections 22 and 35 of Chapter 98:03 of the Trade Unions Act requires every Treasurer or other Officers to render to the Trustees who is required to submit to the Auditor General for audit a just and true account of moneys received and paid, funds remaining and all Bonds and Securities. In addition, every Trade Union shall transmit to the Registrar before the 1 May of every year a statement of its assets and liabilities at that date, and its receipts and expenditure during the year preceding the year in which the statement is made out. Of the twenty-three Trade Unions that are required to be audited and comply with the requirements of the Trade Unions Act, only one audit opinion was issued for Guyana Agricultural and General Workers' Union for 2021 which was unqualified.

## AUDIT OF FOREIGN FUNDED PROJECTS

564. The Audit Office completed thirty-two 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	2023	Unqualified	16
International Development Association	2023	Unqualified	7
United Nations Development Program	2023	Unqualified	2
Caribbean Development Bank	2022-2023	Unqualified	4
International Fund for Agricultural Development	2023	Unqualified	1
Islamic Development Bank	2023	Unqualified	2
Total			32

## AUDIT OF MUNICIPALITIES

565. 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 so are guilty of an offence. Of the ten Municipalities that are required to be audited, twenty-seven audits had been finalised in respect of two Municipalities. An analysis of the opinions issued revealed that seventeen were disclaimed and ten were qualified. The details are stated below.

№	Name of Municipalities	Year(s) of Audit	Reasons for Disclaimed Opinion
1	New Amsterdam Mayor & Town Council	1997-2003 & 2005-2014	<p>The Council failed to provide financial statements for 2004. In addition, the Council failed to submit any records to substantiate the activities and balances of the Council for the years 1997-2003. The opening balances in the balance sheet could not be verified.</p> <p>A Fixed Asset Register was not produced. (2006-2014)</p> <p>Bank reconciliation statements were not presented. (2006-2014)</p> <p>Grant subvention and equivalent amount as expenditure was incorrectly reflected in the income and expenditure statement. These amounts were a capital grant received by the Council and should have been recorded in the balance sheet with the corresponding expenditure capitalized. (2006-2008, 2010-2014)</p>

№	Name of Municipalities	Year(s) of Audit	Reasons for Qualified Opinion
1	New Amsterdam Mayor & Town Council	2015-2021	<p>A Fixed Asset Register was not produced.</p> <p>A Schedule of debtors was not produced.</p> <p>Bank reconciliation statements were not presented.</p> <p>Grant subvention and equivalent amount as expenditure was incorrectly reflected in the income and expenditure statement. These amounts represent capital grant received by the Council and should have been recorded in the balance sheet with the corresponding expenditure capitalized.</p>
2	Corriverton Town Council	2019-2021	<p>A Fixed Asset Register was not produced.</p> <p>A schedule of debtors was prepared and presented for audit examination. However, there were differences between the amounts stated on the schedule presented and the amounts on the financial statements.</p>

AUDIT OF NEIGHBOURHOOD DEMOCRATIC COUNCILS

566. 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, sixty-one audits had been finalised in respect of fifteen Councils. Of the sixty-one audits finalised, twenty-two were disclaimed and thirty-nine were qualified, 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 fifty-one of the seventy NDCs did not submit financial statements for the years 2021, 2022 and 2023.

No	Name of Neighbourhood Democratic Council	Year (s) of Audit	Reason for Disclaimed Opinion
1	Tuschen/Uitvlugt	2004-2011	<p>Documentation to ascertain the value of fixed assets was not provided.</p> <p>Pertinent records such as Cash Book, Receipts and Collectors Cash Book Statements, Payment Vouchers, expenditure abstract, Cheque Stubs were not presented.</p>
2	Cane Grove	2005-2009	<p>The Council only provided receipts and payments statements but failed to submit complete financial statements which includes income and expenditure statement and balance sheet with accompanying notes to accounts.</p> <p>The Council failed to submit financial statements for the years 2000 to 2004.</p>
3	Leguan	2003-2007 & 2009	<p>The Council only provided receipts and payments statements but failed to submit complete financial statements which includes income and expenditure statement and balance sheet with accompanying notes to accounts.</p> <p>The NDC did not have adequate documentation to substantiate the receipts and payments.</p>
4	Beterverwagting/Triumph	2006-2007 & 2009	<p>The Council only provided receipts and payments statements but failed to submit complete financial statements which includes income and expenditure statement and balance sheet with</p>

No	Name of Neighbourhood Democratic Council	Year (s) of Audit	Reason for Disclaimed Opinion
			<p>accompanying notes to accounts (2006-2007).</p> <p>The Council provided only income and expenditure statement for 2009 but failed to submit complete financial statements including balance sheet with accompanying notes to the accounts.</p> <p>The Council failed to submit financial statements for the years 1995-2005 &amp; 2008.</p>

No	Name of Neighbourhood Democratic Council	Year (s) of Audit	Reason for Qualified Opinion
1	Tuschen/Uitvlugt	2012-2017	<p>Documentation to ascertain the value of fixed assets was not provided.</p> <p>A schedule of receivables was not provided.</p>
2	Evergreen/Paradise	2022-2023	
3	Aberdeen/Zorg-En-Vlygt	2022-2023	
4	Annandale/Riverstown	2022	
5	Black Bush Polder	2022-2023	
6	Maida/Tarlogie	2016-2023	
7	Canefield/Enterprise	2021	
8	Kintyre/Borlam	2022-2023	
9	Macedonia/Joppa	2021-2023	
10	Bloomfield/Whim	2021-2022	
11	Hogstye/Lancaster	2021-2022	
12	Herstelling/Little Diamond	2003-2010	<p>A schedule of receivables was not provided (2003-2010).</p> <p>The amount shown as revenue in the income and expenditure statement could not be verify since revenue abstracts were not provided (2007-2010).</p>



## AUDIT OF CONSTITUTIONAL AGENCIES

567. 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-six audits had been finalised in respect of fourteen CA as shown below.

№	Name of Entity	Year(s) of Audit	Type of Opinion	№ of Opinions
1	Local Government Commission	2023	Unqualified	1
2	Judicial Service Commission	2023	Unqualified	1
3	Human Rights Commission	2022-2023	Unqualified	2
4	Rights of the Child Commission	2022-2023	Unqualified	2
5	Indigenous Peoples' Commission	2022-2023	Unqualified	2
6	Women and Gender Equality Commission	2022-2023	Unqualified	2
7	Ethnic Relations Commission	2022-2023	Unqualified	2
8	Public and Police Service Commission	2022-2023	Unqualified	2
9	Public Procurement Commission	2021-2023	Unqualified	3
10	Public Service Appellate Tribunal	2021-2023	Unqualified	3
11	Teaching Service Commission	2022	Unqualified	1
12	Parliament Office	2020-2022	Unqualified	3
13	Chambers of the Director of Public Prosecution	2021	Unqualified	1
14	Office of the Ombudsman	2019	Unqualified	1
Total				26

AUDITS OF ENTITIES FOR GUYANA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE

568. The Government of Guyana on 15 May 2012 signed a Memorandum of Understanding with the International Extractive Industries Transparency Initiative Secretariat and, on 25 October 2017 Guyana was officially accepted as an Extractive Industries Transparency Initiative (EITI) Implementing Country. The Auditor General was recommended by the Guyana Extractive Industries Transparency Initiative (GYEITI) Multi-Stakeholder Group to serve as the auditor to provide assurance on the information submitted. Assurance reports were issued for twelve Entities for the year ended 31 December 2021 and twelve Entities for the year ended 31 December 2022.

№.	Name of Entity	Year(s) of Audit
1	Accountant General's Department	2021-2022
2	Environmental Protection Agency	2021-2022
3	Guyana Forestry Commission	2021-2022
4	Guyana Geology and Mines Commission	2021-2022
5	Guyana Gold Board	2021
6	Guyana Revenue Authority	2021-2022
7	Maritime Administration Department	2022
8	Ministry of Agriculture – Fisheries Department	2021-2022
9	Ministry of Amerindian Affairs	2021-2022
10	National Industrial and Commercial Investments Limited	2021-2022
11	National Insurance Scheme	2021-2022
12	Natural Resource Fund	2021-2022
13	Pesticides and Toxic Chemicals Control Board	2021-2022

569. At the time of reporting on 23 September 2024, fifteen additional opinions were issued as shown in the table below:

№.	Name of Entity	Year(s) of Audit	Type of Opinion	№. of Opinion
1	Teaching Service Commission	2023	Unqualified	1
2	Integrity Commission	2023	Unqualified	1
3	Chambers of the Director of Public Prosecution	2022-2023	Unqualified	2
4	Parliament Office	2023	Unqualified	1
5	Guyana Power and Light	2023	Unqualified	1
6	Environmental Protection Agency	2019	Unqualified	1
7	Guyana Lotteries Commission	2018-2023	Unqualified	6
8	Basic Needs Trust Fund	2023	Unqualified	1
9	Lethem Power Company Inc.	2017	Qualified	1
Total				15

## PERFORMANCE AUDIT

570. 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 regard to ensuring effective internal control. In this regard, the Audit Office completed the following two performance audits in 2024, which will be laid before the National Assembly with the Report of the Auditor General on the Public Accounts of Guyana for the fiscal year ended 31 December 2023.

- i. Management of Maternal Health Care Services at GPHC.
- ii. A Review of the Design and Implementation Process of the Women's Innovation and Investment Network (WIIN) Programme.

## SPECIAL INVESTIGATIONS

571. Three special investigations were finalised during the period October 2023 to August 2024, as listed below:

- i. Georgetown Public Hospital Corporation - Purchase of CT Scanner.
- ii. Region 5 - Purchase of Drugs and Medical Supplies.
- iii. Bartica Town Council.

572. The following seven special investigations/audits were at various stages:

- i. Ministry of the Presidency - Procurement of Birth Certificates.
- ii. Ministry of Health - Drug theft at MMU.
- iii. Linden Town Council - Toll Booth.
- iv. Mayor and Councillors of the City of Georgetown - Parking Meter Contract.
- v. Ministry of Public Works - Supply of crusher run.
- vi. Region 3 - Purchase of Drugs by Ministry of Health.
- vii. Ministry of Human Services and Social Security- Receipts and distribution of Old Age Pension and Public Assistance Books.
- viii. Guyana Police Force - Purchases at Quarter Master Stores.
- ix. Guyana Marketing Corporation - Special Project Initiative.
- x. Bath/Woodley Park Neighbourhood Democratic Council – Revenue Deposits.

## ACKNOWLEDGEMENTS

573. 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 2023**

Reporting Object Group	Description	Approved Estimates 2023	Actual Receipts Paid into Consolidated Fund 2023	Variance 2023	Actual Receipts Paid into Consolidated Fund 2022
		\$'000	\$'000	\$'000	\$'000
<b><u>CURRENT REVENUE</u></b>					
500	Customs and Trade Taxes	33,582,660	34,967,699	1,385,039	31,068,968
510	Internal Revenue	197,890,571	227,860,322	29,969,751	176,045,474
520	Stamp Duties	374,471	418,691	44,220	525,686
525	Other Tax Revenues	981	0	(981)	1,070
530	Fees and Fines	2,477,337	2,116,666	(360,671)	1,816,489
541	Interest	1,414	1,041	(373)	1,395
545	Rents and Royalties	770,877	3,731,655	2,960,778	685,923
555	Dividends and Transfers	7,775,000	4,338,065	(3,436,935)	3,597,442
558	Natural Resource Fund	208,944,157	208,421,797	(522,360)	126,481,824
559	Carbon Credit	31,275,000	5,785,500	(25,489,500)	0
560	Miscellaneous Receipts	6,799,948	6,984,282	184,334	4,428,669
590	Value Added Taxes	65,254,368	72,042,518	6,788,150	56,829,869
594	Excise Taxes	23,382,221	31,744,473	8,362,252	28,392,472
597	Miscellaneous	0	0	0	0
	Sub-Total	<u>578,529,005</u>	<u>598,412,709</u>	<u>19,883,704</u>	<u>429,875,281</u>
<b><u>CAPITAL REVENUE</u></b>					
570	Miscellaneous Capital Revenue	25,000	26,615	1,615	19,424
575	External Grants	9,425,900	3,172,011	(6,253,889)	8,095,002
578	Cash & Commodity Assistance Grants	390,000	0	(390,000)	0
580	External Loans	94,080,000	38,148,096	(55,931,904)	16,964,980
585	BOP Support Loans- Cash	7,382,413	13,708,382	6,325,969	28,813,063
586	Other	0	8,961,535	8,961,535	0
	Sub-Total	<u>111,303,313</u>	<u>64,016,639</u>	<u>(47,286,674)</u>	<u>53,892,469</u>
	<b>GRAND TOTAL</b>	<b><u>689,832,318</u></b>	<b><u>662,429,348</u></b>	<b><u>(27,402,970)</u></b>	<b><u>483,767,750</u></b>

MS. JENNIFER CHAPMAN  
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH  
SENIOR MINISTER,  
IN THE OFFICE OF THE PRESIDENT  
WITH RESPONSIBILITY FOR FINANCE  
AND THE PUBLIC SERVICE

## **END OF YEAR OUTCOME AND RECONCILIATION REPORT – REVENUE OF THE GOVERNMENT OF GUYANA FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

### Current Revenue

Central Government's current receipts for 2023 surpassed the budgeted amount by \$19.884 billion. The main category which contributed to the increase was internal revenue, by \$29.970 billion. Similarly, value added taxes, excise taxes, rent and royalties and customs and trade taxes exceeded the budgetary allocations by \$6.788 billion, \$8.362 billion, \$2.961 billion, and \$1.385 billion respectively. In contrast, carbon credit inflows, dividends and transfers, and inflows from the Natural Resource Fund were \$25.490 billion, \$3.437 billion, \$522.360 million below the budgeted amounts respectively.

Internal revenue exceeded the budgeted amount of \$197.891 billion by \$29.970 billion. The main sub-categories accounting for the higher collections were private corporation tax of \$5.744 billion, personal income tax of \$7.036 billion, withholding tax of \$14.201 billion, on account of higher collections predominantly from companies within the oil and gas sector.

Property tax on private sector companies exceeded the budgeted amount by \$392.073 million resulting from significant arrears of \$256.4 million paid by several commercial banks for 2017 to 2022, as well as an increase in payment resulting from an increased number of companies, from 512 in 2022 to 620 entities in 2023. Capital gains tax, income tax on self-employed, premium tax, travel voucher tax and travel tax also recorded higher collections of \$506.166 million, \$305.884 million, \$205.991 million, \$133.746 million and \$98.045 million respectively. Of note, the sub-categories for which collections were lower-than-budgeted were other personal income tax of \$386.400 million and property tax on individuals of \$22.544 million.

Excise taxes exceeded the budgeted amount of \$23.382 billion by \$8.362 billion, mainly on account of higher collections of \$5.312 billion from motor vehicles, and \$3.542 billion from petroleum products. The increased collections from motor vehicles resulted from an increase in vehicles imported from 11,938 in 2022 to 21,664 in 2023, of which 6,961 vehicles benefitted from the excise tax measure implemented in 2023. In contrast, lower collections were realised from alcoholic beverages of \$301.673 million and tobacco of \$190.068 million.

Custom and trade taxes categories reported higher-than-budgeted amounts of \$1.385 billion, reflecting higher collections from import duties of \$965.154 million on account of an increase in the level of commodities imported by several major importers. In addition, consumption tax collections on betting shops increased by \$300.764 million over the budgeted amount on account of increased gambling and betting activities. Similarly, environmental levy reported collections of \$2.941 billion compared to the original budget of \$2.886 billion. The surplus in collections resulted from the higher values of commodities being imported including juices, fermented beverages, and assorted/aerated beverages.

### Current Revenue

The surplus of \$6.788 billion for Value Added Tax (VAT) was largely on account of collections from the private sector, including oil and gas companies. Collections from imports of goods were recorded at \$114.769 million above the budget level of \$28.272 billion. On the other hand, collections from the import of services were \$29.817 million less-than-budget of \$313.745 million.

Collections from miscellaneous receipts, within the non-tax revenue category, were \$6.984 billion compared to budgeted amount of \$6.800 billion. Higher receipts were recorded from lottery receipts by \$77.500 million. However, the receipts from Guyana R.E.D.D. Investment Fund were lower by \$1.410 billion than the budgeted amount of \$3.000 billion.

In addition, receipts from dividends and special transfers were lower by \$3.437 billion, resulting from less collections from statutory bodies and public enterprises. On the other hand, royalty collections were higher by \$2.979 billion on account of higher 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 2023**

Agency No.	Description	Notes	2023		2022	
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment	Actual Expenditure
			\$'000	\$'000	\$'000	\$'000
01	<b>Office of the President</b>					
	1 Administration		1,297,112	1,318,071	20,959	947,432
	2 National Policy Development Presidential Advisory Services		1,797,734	1,775,418	(22,316)	1,569,314
	3 Defence & National Security		523,187	498,120	(25,067)	296,263
	4 Public Policy & Planning		416,600	416,465	(135)	366,608
	5 Environmental Management & Compliance		1,621,508	1,617,791	(3,717)	1,564,862
	6 Police Complaints Authority		70,600	37,488	(33,112)	34,454
02	<b>Office of the Prime Minister</b>					
	1 Prime Minister's Secretariat		467,100	391,844	(75,256)	345,660
	2 Disaster Preparedness, Response & Management		5,797,052	5,776,716	(20,336)	5,504,132
	3 Power Generation		4,931,731	5,946,383	1,014,652	6,632,082
	4 Telecommunications & Innovation		2,577,630	3,225,949	648,319	2,037,503
	5 Government Information & Communication Services		939,304	939,304	0	770,807
03	<b>Ministry of Finance</b>					
	1 Policy & Administration		34,765,618	34,413,595	(352,023)	43,870,847
	2 Public Financial Management Policies & Services		7,131,687	7,266,086	134,399	6,323,725
06	<b>Ministry of Parliamentary Affairs and Governance</b>					
	1 Policy Development & Administration		168,897	112,357	(56,540)	144,873
	2 Parliamentary Affairs		13,358	7,633	(5,725)	7,294
	3 Governance		132,959	128,469	(4,490)	92,731
12	<b>Ministry of Foreign Affairs &amp; International Cooperation</b>					
	1 Development of Foreign Policy		2,699,770	3,033,468	333,698	2,398,979
	2 Foreign Policy Promotion		3,806,530	3,759,171	(47,359)	3,392,234
	3 Development of Foreign Trade Policy		37,158	39,110	1,952	47,857
13	<b>Ministry of Local Government and Regional Development</b>					
	1 Policy Development & Administration		376,432	337,049	(39,383)	357,129
	3 Regional Development		81,400	69,365	(12,035)	65,646
	4 Local Government Development		1,593,198	1,570,990	(22,208)	1,301,863
14	<b>Ministry of Public Service</b>					
	1 Policy Development & Administration		185,563	165,726	(19,837)	160,335
	2 Human Resource Development		4,001,943	3,994,323	(7,620)	3,187,543
	3 Human Resource Management & Technology		48,314	47,885	(429)	48,543
16	<b>Ministry of Amerindian Affairs</b>					
	1 Policy Development & Administration		732,534	704,207	(28,327)	692,677
	2 Community Development & Empowerment		524,463	558,348	33,885	574,668
21	<b>Ministry of Agriculture</b>					
	1 Ministry Administration		989,312	989,659	347	1,047,381
	2 Agriculture Development & Support Services		16,056,852	25,717,780	9,660,928	18,921,210
	3 Fisheries		408,886	333,202	(75,684)	278,776
	4 Hydrometeorological Services		686,978	663,402	(23,576)	584,272
C/F			94,881,410	105,855,374	10,973,964	103,567,700

Agency No.	Description	Notes	2023			2022
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment	Actual Expenditure
			\$'000	\$'000	\$'000	\$'000
	B/F		94,881,410	105,855,374	10,973,964	103,567,700
23	<b>Ministry of Tourism, Industry and Commerce</b>					
	1 Policy Development & Administration		397,983	372,396	(25,587)	448,295
	2 Business Development, Support & Promotion		1,065,969	1,034,238	(31,731)	892,124
	3 Consumer Protection		146,943	143,563	(3,380)	136,228
	4 Tourism Development & Promotion		781,336	778,987	(2,349)	656,941
26	<b>Ministry of Natural Resources</b>					
	1 Policy Development & Administration		404,447	388,456	(15,991)	325,197
	2 Natural Resource Management		668,729	661,270	(7,459)	810,753
	4 Petroleum Management		580,391	576,400	(3,991)	572,763
31	<b>Ministry of Public Works</b>					
	1 Policy Development & Administration		1,842,671	2,222,514	379,843	2,320,148
	2 Public Works		6,618,818	7,689,001	1,070,183	6,125,408
	3 Transport		215,031	214,653	(378)	151,774
38	<b>Ministry of Labour</b>					
	1 Policy Development & Administration		710,309	694,385	(15,924)	630,626
	2 Labour Administration Services		319,020	301,621	(17,399)	289,527
39	<b>Ministry of Human Services and Social Security</b>					
	1 Policy Development & Administration		391,146	348,964	(42,182)	332,257
	2 Social Services		38,269,315	36,109,711	(2,159,604)	28,150,447
	3 Child Care & Protection		968,032	938,781	(29,251)	885,047
40	<b>Ministry of Education</b>					
	1 Policy Development & Administration		1,952,611	2,140,463	187,852	1,760,629
	2 Training & Development		2,294,525	2,248,509	(46,016)	2,003,335
	3 Nursery Education		3,577,912	3,764,478	186,566	2,819,600
	4 Primary Education		9,118,812	10,021,359	902,547	6,738,797
	5 Secondary Education		8,255,574	8,307,107	51,533	6,795,432
	6 Post-Secondary/Tertiary Education		5,612,715	5,630,544	17,829	5,192,924
44	<b>Ministry of Culture, Youth and Sport</b>					
	1 Policy Development & Administration		389,142	380,662	(8,480)	326,547
	2 Culture		1,222,135	1,211,666	(10,469)	1,071,346
	3 Youth		860,187	839,045	(21,142)	787,509
	4 Sports		912,042	905,556	(6,486)	727,245
45	<b>Ministry of Housing and Water</b>					
	1 Policy Development & Administration		213,482	192,350	(21,132)	219,233
	2 Housing Development		1,425,846	1,423,450	(2,396)	1,386,794
	3 Water Service Expansion & Management		1,417,095	1,415,253	(1,842)	3,095,100
47	<b>Ministry of Health</b>					
	1 Policy Development & Administration		3,028,741	3,292,344	263,603	2,537,141
	2 Disease Control-Communicable Diseases		6,618,002	6,522,121	(95,881)	6,194,661
	3 Family & Primary Health Care Services		3,702,685	3,614,335	(88,350)	4,517,740
	4 Regional & Clinical Services		25,480,435	25,465,415	(15,020)	21,854,413
	5 Health Sciences Education		1,643,097	1,398,601	(244,496)	708,638
	6 Standards & Technical Services		2,135,331	2,086,563	(48,768)	1,511,302
	7 Disability & Rehabilitation Services		806,412	788,877	(17,535)	617,633
	8 Disease Control-Non-Communicable Diseases		742,600	723,859	(18,741)	429,942
	C/F		229,670,931	240,702,871	11,031,940	217,591,196

Agency No.	Description	Notes	2023			2022
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment	Actual Expenditure
			\$'000	\$'000	\$'000	\$'000
	B/F		229,670,931	240,702,871	11,031,940	217,591,196
51	<b>Ministry of Home Affairs</b>					
	1 Policy Development & Administration		1,380,785	1,393,049	12,264	1,170,858
	2 Guyana Police Force		19,699,819	21,448,987	1,749,168	17,605,119
	3 Guyana Prison Service		3,224,873	3,172,494	(52,379)	3,094,877
	5 Guyana Fire Service		2,111,131	2,147,389	36,258	1,654,560
	6 General Register Office		242,041	242,036	(5)	194,811
	7 Customs Anti Narcotics		637,959	627,155	(10,804)	457,656
52	<b>Ministry of Legal Affairs</b>					
	1 Policy Development & Administration		153,458	148,264	(5,194)	139,201
	3 Attorney General's Chambers		1,112,166	775,677	(336,489)	540,985
	4 State Solicitor		38,028	35,966	(2,062)	33,521
53	<b>Guyana Defence Force</b>					
	1 Defence & Security Support		17,106,394	19,299,983	2,193,589	15,490,744
71	<b>Region 1 - Barima/Waini</b>					
	1 Regional Administration & Finance		343,612	359,038	15,426	301,951
	2 Public Works		506,525	576,339	69,814	475,761
	3 Education Delivery		2,191,717	2,363,479	171,762	1,803,335
	4 Health Services		1,621,476	1,685,926	64,450	1,344,301
	5 Agriculture		29,393	29,077	(316)	25,541
72	<b>Region 2 - Pomeroon/Supenaam</b>					
	1 Regional Administration & Finance		311,020	316,047	5,027	285,428
	2 Agriculture		530,699	535,798	5,099	494,900
	3 Public Works		181,644	183,715	2,071	170,916
	4 Education Delivery		3,509,719	3,540,347	30,628	2,948,056
	5 Health Services		1,473,511	1,486,587	13,076	1,318,928
73	<b>Region 3 - Essequibo Islands/West Demerara</b>					
	1 Regional Administration & Finance		303,031	325,691	22,660	272,575
	2 Agriculture		621,548	624,751	3,203	511,409
	3 Public Works		217,165	220,715	3,550	214,838
	4 Education Delivery		5,163,265	5,492,513	329,248	4,405,557
	5 Health Services		2,403,758	2,514,455	110,697	2,137,048
74	<b>Region 4 - Demerara/Mahaica</b>					
	1 Regional Administration & Finance		253,989	270,504	16,515	257,488
	2 Agriculture		425,637	433,759	8,122	381,040
	3 Public Works		236,692	235,427	(1,265)	226,013
	4 Education Delivery		7,073,433	7,264,318	190,885	6,362,151
	5 Health Services		1,903,672	1,959,350	55,678	1,792,191
75	<b>Region 5 - Mahaica/Berbice</b>					
	1 Regional Administration & Finance		273,014	277,446	4,432	253,040
	2 Agriculture		236,116	233,546	(2,570)	229,180
	3 Public Works		201,604	199,764	(1,840)	199,516
	4 Education Delivery		2,863,418	2,948,836	85,418	2,506,684
	5 Health Services		1,253,339	1,274,035	20,696	1,098,896
	C/F		309,506,582	325,345,334	15,838,752	287,990,271

Agency No.	Description	Notes	2023			2022
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment	Actual Expenditure
			\$'000	\$'000	\$'000	\$'000
	B/F		309,506,582	325,345,334	15,838,752	287,990,271
76	<b>Region 6 - East Berbice/Corentyne</b>					
	1 Regional Administration & Finance		240,791	241,433	642	214,385
	2 Agriculture		1,443,916	1,588,667	144,751	1,258,854
	3 Public Works		588,618	588,279	(339)	507,563
	4 Education Delivery		5,724,980	5,949,562	224,582	5,012,572
	5 Health Services		2,914,691	3,015,873	101,182	2,699,316
77	<b>Region 7 - Cuyuni/Mazaruni</b>					
	1 Regional Administration & Finance		378,437	400,950	22,513	362,824
	2 Public Works		224,099	224,078	(21)	204,112
	3 Education Delivery		1,818,572	2,031,839	213,267	1,580,974
	4 Health Services		1,088,269	1,107,388	19,119	953,678
	5 Agriculture		29,700	29,699	(1)	0
78	<b>Region 8 - Potaro/Siparuni</b>					
	1 Regional Administration & Finance		198,853	241,477	42,624	175,207
	2 Public Works		202,679	200,497	(2,182)	188,147
	3 Education Delivery		1,398,346	1,472,240	73,894	1,196,913
	4 Health Services		496,482	501,022	4,540	423,655
	5 Agriculture		52,476	50,676	(1,800)	25,869
79	<b>Region 9 - Upper Takatu/Upper Essequibo</b>					
	1 Regional Administration & Finance		302,061	317,443	15,382	292,118
	2 Agriculture		99,564	98,547	(1,017)	78,168
	3 Public Works		283,805	282,298	(1,507)	256,104
	4 Education Delivery		2,221,396	2,352,591	131,195	1,883,817
	5 Health Services		1,171,271	1,182,556	11,285	908,526
80	<b>Region 10 - Upper Demerara/Berbice</b>					
	1 Regional Administration & Finance		297,181	311,918	14,737	266,425
	2 Public Works		230,800	237,404	6,604	213,202
	3 Education Delivery		3,463,612	3,646,892	183,280	3,036,156
	4 Health Services		1,119,161	1,112,353	(6,808)	997,211
	5 Agriculture		43,127	42,115	(1,012)	35,085
<b>Sub-Total</b>			<b>335,539,469</b>	<b>352,573,131</b>	<b>17,033,662</b>	<b>310,761,152</b>

Agency No.	Description	Notes	2023			2022
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment	Actual Expenditure
			\$'000	\$'000	\$'000	\$'000
<b><u>STATUTORY</u></b>						
01	Office of the President		49,622	48,155	(1,467)	55,909
03	Ministry of Finance		6,570,000	6,723,495	153,495	6,222,729
07	Parliament Office		1,935,488	1,923,675	(11,813)	1,794,398
08	Audit Office		1,117,892	1,117,892	0	1,025,956
09	Public and Police Service Commissions		172,387	159,928	(12,459)	142,160
10	Teaching Service Commission		140,649	140,539	(110)	120,212
11	Elections Commission		5,067,237	3,808,786	(1,258,451)	2,906,457
51	Ministry of Home Affairs		9,502	0	(9,502)	224
55	Supreme Court		2,584,263	2,583,241	(1,022)	2,255,206
56	Public Prosecutions		292,188	280,050	(12,138)	230,630
57	Office of the Ombudsman		61,893	61,559	(334)	56,471
58	Public Service Appellate Tribunal		69,809	60,026	(9,783)	67,523
59	Ethnic Relations Commission		136,389	127,673	(8,716)	94,167
60	Judicial Service Commission		10,020	9,522	(498)	3,660
61	Rights Commissions of Guyana		152,456	142,133	(10,323)	118,491
62	Public Procurement Commission		256,360	229,819	(26,541)	196,443
90	Public Debt		39,915,528	36,831,255	(3,084,273)	31,064,454
<b>Sub-Total</b>			<b>58,541,683</b>	<b>54,247,748</b>	<b>(4,293,935)</b>	<b>46,355,090</b>
<b>TOTAL PAYMENTS</b>			<b>394,081,152</b>	<b>406,820,879</b>	<b>12,739,727</b>	<b>357,116,242</b>

MS. JENNIFER CHAPMAN  
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH  
SENIOR MINISTER,  
IN THE OFFICE OF THE PRESIDENT  
WITH RESPONSIBILITY FOR FINANCE  
AND THE PUBLIC SERVICE

## **END OF YEAR OUTCOME AND RECONCILIATION REPORT EXPENDITURE OF THE GOVERNMENT OF GUYANA FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

### Current Expenditure

Central Government current expenditure was \$406.821 billion, which was \$12.740 billion or 3.2 percent more than the 2023 budget allocation. Non-interest spending exceeded the budgeted amount of \$354.166 billion by \$15.824 billion to reach \$369.990 billion.

In the employment cost category, \$104.938 billion was spent. There remained a \$779.978 million unspent balance, of which \$774.771 million accounted for wages and salaries and \$5.207 million for benefits and allowances. This was on account of resignations and retirement across the central government.

Other goods and services spending totalled \$112.795 billion, \$9.119 billion more than the budgeted sum of \$103.676 billion. This was driven by approved supplementary provisions of \$10.058 billion for purchase of fuel and lubricants (\$856.420 million) materials and supplies (\$1.102 billion), maintenance of buildings and infrastructure (\$1.297 billion), and other goods and services purchased (\$5.861 billion of which security services - \$2.294 billion, dietary - \$1.704 billion and other operating expenses - \$1.792 billion) and due to an expanded work programme in several Budget Agencies including the Guyana Defence Force, Ministry of Home Affairs, Ministry of Public Works, Ministry of Education, Ministry of Health and the ten Regions.

Transfer payments expenditure was \$152.257 billion, which was \$7.485 billion more than the budgeted amount of \$144.771 billion. This was attributed to additional expenditure from approved supplementary provision totalling \$12.288 billion to facilitate operational expenses for the National and Drainage Irrigation Authority (\$6.507 billion), Guyana Sugar Corporation (\$2.644 billion), National Data Management Authority (\$648.319 million); National Agricultural Research Institute (\$437.750 million), Ministry of Foreign Affairs (\$382.418 million), Transport and Harbours Department (\$309.590 million), Mahaica Mahaicony Abary Agricultural Development Authority (\$53.000 million), Guyana Marketing Corporation (25.434 million). In addition, supplementary provisions were given to the electricity companies in Linden (\$663.000 million) and Lethem (\$264.741 million).

**END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - CAPITAL EXPENDITURES  
OF THE GOVERNMENT OF GUYANA  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Agency No.	Description	Notes	2023			2022
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment	Actual Expenditure
			\$'000	\$'000	\$'000	\$'000
<b>01</b>	<b>Office of the President</b>					
1	Administration		1,039,490	1,039,488	(2)	510,883
2	National Policy Development Presidential Advisory Services		164,900	164,896	(4)	112,800
3	Defence & National Security		175,000	175,000	0	46,435
4	Public Policy & Planning		11,500	11,500	0	23,500
5	Environmental Management & Compliance		415,830	313,565	(102,265)	315,888
6	Police Complaints Authority		1,215	1,214	(1)	929
<b>02</b>	<b>Office of the Prime Minister</b>					
1	Prime Minister's Secretariat		94,825	94,825	0	40,295
2	Disaster Preparedness, Response & Management		125,000	76,717	(48,283)	67,393
3	Power Generation		48,767,420	52,783,034	4,015,614	26,911,752
4	Telecommunication & Innovation		6,615,590	6,615,590	0	2,653,856
5	Government Information & Communication Services		150,000	150,000	0	150,000
<b>03</b>	<b>Ministry of Finance</b>					
1	Policy & Administration		7,600,760	6,969,623	(631,137)	5,643,469
2	Public Financial Management Policies & Services		79,250	79,246	(4)	123,872
<b>06</b>	<b>Ministry of Parliamentary Affairs &amp; Governance</b>					
1	Policy Development & Administration		6,545	6,127	(418)	10,103
2	Parliamentary Affairs		0	0	0	0
3	Governance		3,000	2,995	(5)	2,235
<b>07</b>	<b>Parliament Office</b>					
1	National Assembly		50,000	48,730	(1,270)	49,979
<b>08</b>	<b>Audit Office of Guyana</b>					
1	Audit Office		25,000	24,998	(2)	25,000
<b>09</b>	<b>Public and Police Service Commission</b>					
1	Public & Police Service Commission		2,500	2,499	(1)	2,500
<b>10</b>	<b>Teaching Service Commission</b>					
1	Teaching Service Commission		7,000	6,942	(58)	3,796
<b>11</b>	<b>Elections Commission</b>					
1	Elections Commission		150,000	143,313	(6,687)	84,440
<b>12</b>	<b>Ministry of Foreign Affairs &amp; International Cooperation</b>					
1	Development of Foreign Policy		18,900	18,806	(94)	161,680
2	Foreign Policy Promotion		573,636	573,569	(67)	46,437
3	Development of Foreign Trade Policy		550	550	0	440
<b>13</b>	<b>Ministry of Local Government &amp; Regional Development</b>					
1	Policy Development & Administration		22,000	21,999	(1)	19,420
3	Regional Development		264,150	264,068	(82)	400,342
4	Local Government Development		16,627,109	17,171,070	543,961	9,396,274
<b>14</b>	<b>Ministry of Public Service</b>					
1	Policy Development & Administration		28,000	25,417	(2,583)	3,498
2	Human Resources Development		122,500	121,698	(802)	112,800
3	Human Resource Management & Technology		8,000	7,997	(3)	2,998
C/F			83,149,670	86,915,476	3,765,806	46,923,014

Agency No.	Description	Notes	2023		2022
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment
			\$'000	\$'000	\$'000
	B/F		83,149,670	86,915,476	3,765,806
16	<b>Ministry of Amerindian Affairs</b>				
1	Policy Development & Administration		88,500	88,483	(17)
2	Community Development & Empowerment		2,821,000	7,563,966	4,742,966
21	<b>Ministry of Agriculture</b>				
1	Ministry Administration		1,007,500	1,007,500	0
2	Agriculture Development & Support Service		14,036,180	25,910,491	11,874,311
3	Fisheries		35,000	34,904	(96)
4	Hydrometeorological Services		63,000	63,000	0
23	<b>Ministry of Tourism, Industry &amp; Commerce</b>				
1	Policy Development & Administration		29,500	29,151	(349)
2	Business Development, Support & Promotion		4,072,500	3,180,366	(892,134)
3	Consumer Protection		750	742	(8)
4	Tourism Development & Promotion		33,905	33,894	(11)
26	<b>Ministry of Natural Resources</b>				
1	Policy Development & Administration		2,000	1,995	(5)
2	Natural Resource Management		8,500	8,500	0
4	Petroleum Management		511,000	710,091	199,091
31	<b>Ministry of Public Works</b>				
1	Policy Development & Administration		4,209,000	4,208,999	(1)
2	Public Works		140,248,570	147,625,045	7,376,475
3	Transport		5,069,162	7,368,307	2,299,145
38	<b>Ministry of Labour</b>				
1	Policy Development & Administration		180,000	124,894	(55,106)
2	Labour Administration Services		25,260	24,985	(275)
39	<b>Ministry of Human Service &amp; Social Security</b>				
1	Policy Development & Administration		369,746	207,535	(162,211)
2	Social Services		251,000	94,983	(156,017)
3	Child Care & Protection		163,000	58,650	(104,350)
40	<b>Ministry of Education</b>				
1	Policy Development & Administration		2,688,000	1,157,535	(1,530,465)
2	Training & Development		218,800	207,564	(11,236)
3	Nursery Education		75,500	246,146	170,646
4	Primary Education		657,485	1,056,097	398,612
5	Secondary Education		9,492,000	10,597,944	1,105,944
6	Post Secondary/Tertiary Education		1,963,970	1,977,047	13,077
44	<b>Ministry of Culture, Youth &amp; Sports</b>				
1	Policy Development & Administration		24,000	23,937	(63)
2	Culture		198,455	198,443	(12)
3	Youth		100,000	99,995	(5)
4	Sports		3,400,000	3,848,777	448,777
45	<b>Ministry of Housing &amp; Water</b>				
1	Policy Development & Administration		3,600	3,594	(6)
2	Housing Development		53,100,000	51,220,690	(1,879,310)
3	Water Service Expansion & Management		16,045,000	15,162,866	(882,134)
	C/F		344,341,553	371,062,592	26,721,039



Agency No.	Description	Notes	2023		2022
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment
			\$'000	\$'000	\$'000
	B/F		344,341,553	371,062,592	26,721,039
47	<b>Ministry of Health</b>				
1	Policy Development & Administration		210,645	154,574	(56,071)
2	Disease Control - Communicable Diseases		2,399,700	1,965,108	(434,592)
3	Family & Primary Health Care Services		118,945	98,204	(20,741)
4	Regional & Clinical Services		19,073,900	22,883,524	3,809,624
5	Health Sciences Education		641,000	196,291	(444,709)
6	Standards & Technical Services		260,200	251,122	(9,078)
7	Disability & Rehabilitation Services		60,000	59,301	(699)
8	Disease Control - Non Communicable Diseases		152,000	116,494	(35,506)
51	<b>Ministry of Home Affairs</b>				
1	Policy Development & Administration		261,000	260,971	(29)
2	Guyana Police Force		3,185,000	4,660,323	1,475,323
3	Guyana Prison Service		2,338,000	2,337,943	(57)
5	Guyana Fire Service		1,115,000	3,892,840	2,777,840
6	General Register Office		8,000	7,996	(4)
7	Customs Anti Narcotics Unit		100,000	99,999	(1)
52	<b>Ministry of Legal Affairs</b>				
1	Policy Development & Administration		454,000	275,230	(178,770)
3	Attorney General's Chambers		17,177	17,163	(14)
4	State Solicitor		3,500	3,498	(2)
53	<b>Guyana Defence Force</b>				
1	Defence & Security Support		3,121,867	3,759,827	637,960
55	<b>Supreme Court of Judicature</b>				
1	Supreme Courts of Judicature		1,500,000	1,331,263	(168,737)
56	<b>Public Prosecutions</b>				
1	Public Prosecutions		63,560	44,932	(18,628)
57	<b>Office of the Ombudsman</b>				
1	Ombudsman		1,000	968	(32)
58	<b>Public Service Appellate Tribunal</b>				
1	Public Service Appellate Tribunal		0	0	0
59	<b>Ethnic Relations Commission</b>				
1	Ethnic Relations Commission		1,500	1,500	0
61	<b>Rights Commission of Guyana</b>				
1	Rights Commission of Guyana		3,485	3,414	(71)
62	<b>Public Procurement Commission</b>				
1	Public Procurement Commission		5,500	5,452	(48)
71	<b>Region 1 - Barima/Waini</b>				
1	Regional Administration & Finance		20,000	19,979	(21)
2	Public Works		294,000	293,340	(660)
3	Education Delivery		211,000	210,029	(971)
4	Health Services		335,500	334,905	(595)
5	Agriculture		28,000	27,989	(11)
	C/F		380,325,032	414,376,771	34,051,739

Agency No.	Description	Notes	2023		2022
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment
			\$'000	\$'000	\$'000
	B/F		380,325,032	414,376,771	34,051,739
72	<b>Region 2 - Pomeroon/Supenaam</b>				
	1 Regional Administration & Finance		29,900	29,888	(12)
	2 Agriculture		99,895	99,895	0
	3 Public Works		171,000	171,000	0
	4 Educational Delivery		446,800	446,796	(4)
	5 Health Services		173,000	173,000	0
73	<b>Region 3 - Essequibo Islands/West Demerara</b>				
	1 Regional Administration & Finance		4,500	4,498	(2)
	2 Agriculture		114,000	113,947	(53)
	3 Public Works		259,000	258,961	(39)
	4 Education Delivery		372,000	371,869	(131)
	5 Health Services		243,750	243,437	(313)
74	<b>Region 4 - Demerara/Mahaica</b>				
	1 Regional Administration & Finance		3,000	2,986	(14)
	2 Agriculture		37,000	36,998	(2)
	3 Public Works		179,480	179,479	(1)
	4 Education Delivery		439,000	438,999	(1)
	5 Health Services		208,500	208,484	(16)
75	<b>Region 5 - Mahaica/Berbice</b>				
	1 Regional Administration & Finance		5,500	5,498	(2)
	2 Agriculture		100,780	100,738	(42)
	3 Public Works		144,900	143,900	(1,000)
	4 Education Delivery		178,500	177,284	(1,216)
	5 Health Services		236,500	235,533	(967)
76	<b>Region 6 - East Berbice/Corentyne</b>				
	1 Regional Administration & Finance		42,500	42,500	0
	2 Agriculture		79,500	79,500	0
	3 Public Works		359,800	359,800	0
	4 Education Delivery		289,800	289,800	0
	5 Health Services		294,890	294,890	0
77	<b>Region 7 - Cuyuni/Mazaruni</b>				
	1 Regional Administration & Finance		16,000	16,000	0
	2 Public Works		113,500	113,496	(4)
	3 Education Delivery		278,500	278,493	(7)
	4 Health Services		229,600	229,516	(84)
	5 Agriculture		30,000	30,000	0
78	<b>Region 8 - Potaro/Siparuni</b>				
	1 Regional Administration & Finance		15,700	15,688	(12)
	2 Public Works		94,445	94,357	(88)
	3 Education Delivery		325,500	325,066	(434)
	4 Health Services		196,500	194,705	(1,795)
	5 Agriculture		12,000	11,998	(2)
	C/F		386,150,272	420,195,770	34,045,498

Agency No.	Description	Notes	2023		2022	
			Approved Allotment (Allotment 1)	Actual Expenditure	Over (Under) Approved Allotment	Actual Expenditure
			\$'000	\$'000	\$'000	\$'000
	B/F		386,150,272	420,195,770	34,045,498	256,610,049
79	<b>Region 9 - Upper Takatu/Upper Essequibo</b>					
1	Regional Administration & Finance		16,800	16,798	(2)	44,100
2	Agriculture		42,350	42,350	0	41,200
3	Public Works		249,000	249,000	0	235,000
4	Education Delivery		263,000	263,000	0	227,000
5	Health Services		243,000	243,000	0	194,000
80	<b>Region 10 - Upper Demerara/Berbice</b>					
1	Regional Administration & Finance		3,000	3,000	0	8,481
2	Public Works		141,790	141,655	(135)	132,335
3	Education Delivery		456,200	444,070	(12,130)	382,387
4	Health Services		194,200	180,541	(13,659)	172,241
5	Agriculture		40,200	40,192	(8)	40,000
TOTAL PAYMENTS			<u>387,799,812</u>	<u>421,819,376</u>	<u>34,019,564</u>	<u>258,086,793</u>

MS. JENNIFER CHAPMAN  
ACCOUNTANT GENERAL

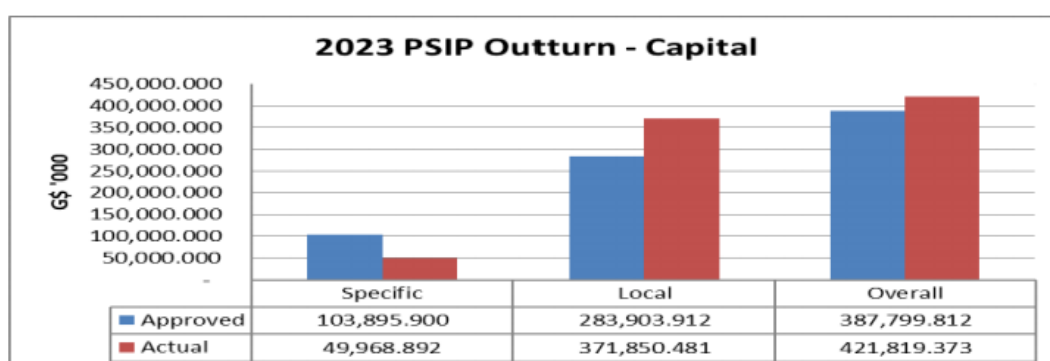
HON. DR. ASHNI K. SINGH  
SENIOR MINISTER,  
IN THE OFFICE OF THE PRESIDENT  
WITH RESPONSIBILITY FOR FINANCE  
AND THE PUBLIC SERVICE

## END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT

### CAPITAL EXPENDITURE

**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

Details	Approved	Actual	Variance	% Actual / Approved Allotment
	G\$ '000			
<b>Specific</b>	<b>103,895.900</b>	<b>49,968.892</b>	<b>(53,927.008)</b>	<b>48.1%</b>
Loans	94,080.000	46,796.881	(47,283.119)	49.7%
Grants	9,815.900	3,172.011	(6,643.889)	32.3%
<b>Local</b>	<b>283,903.912</b>	<b>371,850.481</b>	<b>87,946.569</b>	<b>131.0%</b>
<b>Total</b>	<b>387,799.812</b>	<b>421,819.373</b>	<b>34,019.561</b>	<b>108.8%</b>



The 2023 capital expenditure was projected at \$387.800 billion but recorded an outturn of \$421.819 billion, or 108.8% of the approved budget<sup>1</sup>.

The locally financed public investment programme continues to show strong performance when compared to the portfolio of projects and programmes supported by our multilateral and bilateral development partners. The outturn of the locally financed portfolio was aided by an expansion in the work programme via additional resources sought and approved in key areas including security; energy; and upgrading of health and educational facilities, drainage and irrigation infrastructure and community roads and bridges. Consequently, the local PSIP recorded an implementation rate of 131.0% of the \$283.904 billion allocated<sup>2</sup>.

Regarding the foreign portfolio of projects and programmes, the outturn was affected by the delays in implementation, in approval of project financing and in fulfilling precedent conditions to disbursement. These contributed to an implementation rate of 48.1% of the \$103.896 billion allocated.<sup>3</sup>

<sup>1</sup> Approved budget was varied by supplementary appropriations; this analysis compares the outturn to the approved budget. However, when the outturn is compared to the available budget (approved plus a supplementary of \$96.040 billion, of which contingency fund advances amounted to \$4.775 billion), the implementation rate was 87.2%.

<sup>2</sup> The outturn on the local financed PSIP was 98.5% compared to the available budget.

<sup>3</sup> Compared to the available budget, the outturn on the foreign portfolio was 47.0%.

The main reasons for the shortfalls in the donor financed PSIP are captured below:

Line Item	Agency	Projects	Approved	Actual	Variance	Reasons	
			G\$ '000				
5812	CHINA	31 - MoPW	Highway Improvement - ECD	16,000.000	11,440.301	(4,559.699)	Permanent works did not commence as planned.
			New Demerara River Crossing	4,500.000	-	(4,500.000)	Delay in approval of financing.
5814	IDB	47 - MoH	Health Sector Improvement Programme	1,500.000	17.800	(1,482.200)	Lengthy concept design phase.
5822	IsDB	31 - MoPW	Linden - Soesdyke Highway	5,000.000	55.913	(4,944.088)	Delay in procurement of contractor.
5825	USA	02 - OPM	Gas to Power Project	30,000.000	-	(30,000.000)	Delay in approval of financing.
5826	SfD	45 - MoHW	Housing Development Programme	2,100.000	-	(2,100.000)	Financing approved; delays in hiring design review consultants.
5763	CDB	31 - MoPW	Linden-Mabura Road & Kurupukari Bridge	10,000.000	3,254.487	(6,745.513)	Delays due to slow implementation.

**Extract for report – Capital Revenue:**

Capital revenue reflected a negative variance of \$53.927 billion<sup>4</sup> on account of issues mentioned above including delays in project implementation, in approval of project financing and in fulfilling precedent conditions to disbursement.

<sup>4</sup> 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 2023**

**RECEIPTS**

Reporting Object Group	Description	2023			2022
		Approved Estimates	Actual Receipts Paid into Consolidated Fund	Variance	Actual Receipts Paid into Consolidated Fund
		\$'000	\$'000	\$'000	\$'000
500	Customs and Trade Taxes	33,582,660	34,967,699	1,385,039	31,068,968
510	Internal Revenue	197,890,571	227,860,322	29,969,751	176,045,474
520	Stamp Duties	374,471	418,691	44,220	525,686
525	Other Tax Revenues	981	0	(981)	1,070
530	Fees and Fines	2,477,337	2,116,666	(360,671)	1,816,489
541	Interest	1,414	1,041	(373)	1,395
545	Rents and Royalties	770,877	3,731,655	2,960,778	685,923
555	Dividends and Transfers	7,775,000	4,338,065	(3,436,935)	3,597,442
558	Natural Resource Fund	208,944,157	208,421,797	(522,360)	126,481,824
559	Carbon Credit	31,275,000	5,785,500	(25,489,500)	0
560	Miscellaneous Receipts	6,799,948	6,984,282	184,334	4,428,669
590	Value Added Taxes	65,254,368	72,042,518	6,788,150	56,829,869
594	Excise Tax	23,382,221	31,744,473	8,362,252	28,392,472
<b>SUB TOTAL</b>		<b>578,529,005</b>	<b>598,412,709</b>	<b>19,883,704</b>	<b>429,875,281</b>
<b><u>OTHER RECEIPTS</u></b>					
Treasury Bills			<u>375,926,510</u>		<u>229,873,995</u>
<b>TOTAL RECEIPTS</b>			<b><u>974,339,219</u></b>		<b><u>659,749,276</u></b>

**PAYMENTS**

Agency No.	Description	2023				2022	
		Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b><u>CURRENT</u></b>							
01	<b>Office of the President</b>						
1	Administration	1,322,112	0	1,322,112	1,320,530	1,318,071	947,432
2	National Policy Development Presidential Advisory Services	1,817,734	0	1,817,734	1,817,431	1,775,418	1,569,314
3	Defence & National Security	503,187	0	503,187	503,186	498,120	296,263
4	Public Policy & Planning	416,600	0	416,600	416,600	416,465	366,608
5	Environmental Management & Compliance	1,621,508	0	1,621,508	1,621,494	1,617,791	1,564,862
6	Police Complaints Authority	45,600	0	45,600	45,598	37,488	34,454
02	<b>Office of the Prime Minister</b>						
1	Prime Minister's Secretariat	467,100	0	467,100	466,950	391,844	345,660
2	Disaster Preparedness, Response & Management	5,797,052	0	5,797,052	5,776,716	5,776,716	5,504,132
3	Power Generation	5,946,383	0	5,946,383	5,946,383	5,946,383	6,632,082
4	Telecommunications & Innovation	3,225,949	0	3,225,949	3,225,949	3,225,949	2,037,503
5	Government Information & Communication Services	939,304	0	939,304	939,304	939,304	770,807
03	<b>Ministry of Finance</b>						
1	Policy & Administration	34,565,618	0	34,565,618	34,520,227	34,413,595	43,870,847
2	Public Financial Management Policies & Services	7,681,687	0	7,681,687	7,521,732	7,266,086	6,323,725
06	<b>Ministry of Parliamentary Affairs &amp; Governance</b>						
1	Policy Development & Administration	168,897	0	168,897	168,546	112,357	144,873
2	Parliamentary Affairs	13,358	0	13,358	13,358	7,633	7,294
3	Governance	132,959	0	132,959	132,640	128,469	92,731
<b>C/F</b>		<b>64,665,048</b>	<b>0</b>	<b>64,665,048</b>	<b>64,436,644</b>	<b>63,871,689</b>	<b>70,508,587</b>

Agency No.	Description	2023				2022	
		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	64,665,048	0	64,665,048	64,436,644	63,871,689	70,508,587
12	<b>Ministry of Foreign Affairs &amp; International Co-operation</b>						
	1 Development of Foreign Policy	3,077,172	0	3,077,172	3,069,307	3,033,468	2,398,979
	2 Foreign Policy Promotion	3,806,530	0	3,806,530	3,803,268	3,759,171	3,392,234
	3 Development of Foreign Trade Policy	42,175	0	42,175	42,139	39,110	47,857
13	<b>Ministry of Local Government &amp; Regional Development</b>						
	1 Policy Development & Administration	376,432	0	376,432	369,997	337,049	357,129
	3 Regional Development	81,400	0	81,400	76,096	69,365	65,646
	4 Local Government Development	1,593,198	0	1,593,198	1,589,649	1,570,990	1,301,863
14	<b>Ministry of Public Service</b>						
	1 Policy Development & Administration	182,383	0	182,383	177,927	165,726	160,335
	2 Human Resource Development	4,003,943	0	4,003,943	4,001,895	3,994,323	3,187,543
	3 Human Resource Management & Technology	49,494	0	49,494	49,410	47,885	48,543
16	<b>Ministry of Amerindian Affairs</b>						
	1 Policy Development & Administration	710,672	0	710,672	708,127	704,207	692,677
	2 Community Development & Empowerment	561,165	0	561,165	558,746	558,348	574,668
21	<b>Ministry of Agriculture</b>						
	1 Ministry Administration	993,312	0	993,312	993,312	989,659	1,047,381
	2 Agriculture Development & Support Services	25,719,296	0	25,719,296	25,719,296	25,717,780	18,921,210
	3 Fisheries	408,886	0	408,886	408,886	333,202	278,776
	4 Hydrometeorological Services	686,978	0	686,978	686,978	663,402	584,272
23	<b>Ministry of Tourism, Industry &amp; Commerce</b>						
	1 Policy Development & Administration	395,524	0	395,524	395,524	372,396	448,295
	2 Business Development, Support & Promotion	1,065,969	0	1,065,969	1,065,969	1,034,238	892,124
	3 Consumer Protection	146,943	0	146,943	146,943	143,563	136,228
	4 Tourism Development & Promotion	783,795	0	783,795	783,795	778,987	656,941
26	<b>Ministry of Natural Resources</b>						
	1 Policy Development & Administration	404,447	0	404,447	398,885	388,456	325,197
	2 Natural Resource Management	668,729	0	668,729	667,854	661,270	810,753
	4 Petroleum Management	580,391	0	580,391	580,391	576,400	572,763
31	<b>Ministry of Public Works</b>						
	1 Policy Development & Administration	2,231,261	0	2,231,261	2,223,557	2,222,514	2,320,148
	2 Public Works	7,718,818	0	7,718,818	7,693,199	7,689,001	6,125,408
	3 Transport	215,031	0	215,031	215,031	214,653	151,774
38	<b>Ministry of Labour</b>						
	1 Policy Development & Administration	707,344	0	707,344	702,655	694,385	630,626
	2 Labour Administration Services	321,985	0	321,985	315,791	301,621	289,527
39	<b>Ministry of Human Services &amp; Social Security</b>						
	1 Policy Development & Administration	385,127	0	385,127	377,227	348,964	332,257
	2 Social Services	38,275,334	0	38,275,334	38,273,275	36,109,711	28,150,447
	3 Child Care & Protection	968,032	0	968,032	960,188	938,781	885,047
40	<b>Ministry of Education</b>						
	1 Policy Development & Administration	2,142,507	0	2,142,507	2,142,471	2,140,463	1,760,629
	2 Training & Development	2,255,824	0	2,255,824	2,255,824	2,248,509	2,003,335
	3 Nursery Education	3,766,431	0	3,766,431	3,766,431	3,764,478	2,819,600
	4 Primary Education	10,025,359	0	10,025,359	10,025,359	10,021,359	6,738,797
	5 Secondary Education	8,313,889	0	8,313,889	8,313,889	8,307,107	6,795,432
	6 Post-Secondary/Tertiary Education	5,648,138	0	5,648,138	5,648,138	5,630,544	5,192,924
	C/F	193,978,962	0	193,978,962	193,644,073	190,442,774	171,605,952

Agency No.	Description	2023				2022	
		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	193,978,962	0	193,978,962	193,644,073	190,442,774	171,605,952
44	<b>Ministry of Culture, Youth &amp; Sports</b>						
	1 Policy Development & Administration	389,142	0	389,142	381,540	380,662	326,547
	2 Culture	1,222,135	0	1,222,135	1,213,866	1,211,666	1,071,346
	3 Youth	860,187	0	860,187	846,580	839,045	787,509
	4 Sports	912,042	0	912,042	911,381	905,556	727,245
45	<b>Ministry of Housing &amp; Water</b>						
	1 Policy Development & Administration	213,482	0	213,482	211,254	192,350	219,233
	2 Housing Development	1,425,846	0	1,425,846	1,425,834	1,423,450	1,386,794
	3 Water Service Expansion & Management	1,417,095	0	1,417,095	1,417,095	1,415,253	3,095,100
47	<b>Ministry of Health</b>						
	1 Policy Development & Administration	3,354,611	0	3,354,611	3,338,394	3,292,344	2,537,141
	2 Disease Control-Communicable Diseases	6,570,502	0	6,570,502	6,570,502	6,522,121	6,194,661
	3 Family & Primary Health Care Services	3,702,685	0	3,702,685	3,687,154	3,614,335	4,517,740
	4 Regional & Clinical Services	25,560,435	0	25,560,435	25,556,282	25,465,415	21,854,413
	5 Health Sciences Education	1,570,727	0	1,570,727	1,570,727	1,398,601	708,638
	6 Standards & Technical Services	2,140,831	0	2,140,831	2,137,559	2,086,563	1,511,302
	7 Disability & Rehabilitation Services	806,412	0	806,412	801,762	788,877	617,633
	8 Disease Control- Non Communicable Disease	790,100	0	790,100	780,564	723,859	429,942
51	<b>Ministry of Home Affairs</b>						
	1 Policy Development & Administration	1,395,324	0	1,395,324	1,395,324	1,393,049	1,170,858
	2 Guyana Police Force	21,449,819	0	21,449,819	21,449,819	21,448,987	17,605,119
	3 Guyana Prison Service	3,197,873	0	3,197,873	3,183,676	3,172,494	3,094,877
	5 Guyana Fire Service	2,147,592	0	2,147,592	2,147,592	2,147,389	1,654,560
	6 General Register Office	242,041	0	242,041	242,041	242,036	194,811
	7 Customs Anti Narcotics	637,959	0	637,959	635,500	627,155	457,656
52	<b>Ministry of Legal Affairs</b>						
	1 Policy Development & Administration	194,170	0	194,170	182,544	148,264	139,201
	3 Attorney General's Chambers	1,071,454	0	1,071,454	1,069,981	775,677	540,985
	4 State Solicitor	38,028	0	38,028	38,008	35,966	33,521
53	<b>Guyana Defence Force</b>						
	1 Defence & Security Support	19,308,901	0	19,308,901	19,308,901	19,299,983	15,490,744
71	<b>Region 1 - Barima/Waini</b>						
	1 Regional Administration & Finance	361,247	0	361,247	361,247	359,038	301,951
	2 Public Works	580,332	0	580,332	580,332	576,339	475,761
	3 Education Delivery	2,395,361	0	2,395,361	2,395,361	2,363,479	1,803,335
	4 Health Services	1,688,976	0	1,688,976	1,688,976	1,685,926	1,344,301
	5 Agriculture	29,393	0	29,393	29,393	29,077	25,541
72	<b>Region 2 - Pomeroon/Supenaam</b>						
	1 Regional Administration & Finance	316,145	0	316,145	316,145	316,047	285,428
	2 Agriculture	535,823	0	535,823	535,823	535,798	494,900
	3 Public Works	183,857	0	183,857	183,857	183,715	170,916
	4 Education Delivery	3,541,500	0	3,541,500	3,541,498	3,540,347	2,948,056
	5 Health Services	1,486,752	0	1,486,752	1,486,752	1,486,587	1,318,928
73	<b>Region 3 - Essequibo Islands/West Demerara</b>						
	1 Regional Administration & Finance	338,240	0	338,240	338,240	325,691	272,575
	2 Agriculture	628,260	0	628,260	628,260	624,751	511,409
	3 Public Works	221,512	0	221,512	221,512	220,715	214,838
	4 Education Delivery	5,626,836	0	5,626,836	5,626,836	5,492,513	4,405,557
	5 Health Services	2,582,167	0	2,582,167	2,582,167	2,514,455	2,137,048
	C/F	315,114,756	0	315,114,756	314,664,352	310,248,349	274,684,072



Agency No.	Description	2023				2022	
		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	315,114,756	0	315,114,756	314,664,352	310,248,349	274,684,072
74	<b>Region 4 - Demerara/Mahaica</b>						
	1 Regional Administration & Finance	271,798	0	271,798	271,798	270,504	257,488
	2 Agriculture	433,761	0	433,761	433,761	433,759	381,040
	3 Public Works	236,692	0	236,692	236,692	235,427	226,013
	4 Education Delivery	7,265,637	0	7,265,637	7,265,637	7,264,318	6,362,151
	5 Health Services	1,959,406	0	1,959,406	1,959,406	1,959,350	1,792,191
75	<b>Region 5 - Mahaica/Berbice</b>						
	1 Regional Administration & Finance	277,553	0	277,553	277,553	277,446	253,040
	2 Agriculture	233,565	0	233,565	233,565	233,546	229,180
	3 Public Works	200,404	0	200,404	200,404	199,764	199,516
	4 Education Delivery	2,956,595	0	2,956,595	2,956,595	2,948,836	2,506,684
	5 Health Services	1,276,012	0	1,276,012	1,276,012	1,274,035	1,098,896
76	<b>Region 6 - East Berbice/Corentyne</b>						
	1 Regional Administration & Finance	244,620	0	244,620	241,452	241,433	214,385
	2 Agriculture	1,593,871	0	1,593,871	1,588,721	1,588,667	1,258,854
	3 Public Works	592,639	0	592,639	588,279	588,279	507,563
	4 Education Delivery	5,990,787	0	5,990,787	5,950,002	5,949,562	5,012,572
	5 Health Services	3,039,843	0	3,039,843	3,016,024	3,015,873	2,699,316
77	<b>Region 7 - Cuyuni/Mazaruni</b>						
	1 Regional Administration & Finance	404,131	0	404,131	400,979	400,950	362,824
	2 Public Works	224,099	0	224,099	224,091	224,078	204,112
	3 Education Delivery	2,036,625	0	2,036,625	2,032,703	2,031,839	1,580,974
	4 Health Services	1,146,206	0	1,146,206	1,109,816	1,107,388	953,678
	5 Agriculture	29,700	0	29,700	29,700	29,699	0
78	<b>Region 8 - Potaro/Siparuni</b>						
	1 Regional Administration & Finance	244,384	0	244,384	241,481	241,477	175,207
	2 Public Works	202,679	0	202,679	200,499	200,497	188,147
	3 Education Delivery	1,482,775	0	1,482,775	1,472,241	1,472,240	1,196,913
	4 Health Services	506,398	0	506,398	501,023	501,022	423,655
	5 Agriculture	50,676	0	50,676	50,676	50,676	25,869
79	<b>Region 9 - Upper Takatu/Upper Essequibo</b>						
	1 Regional Administration & Finance	318,338	0	318,338	317,445	317,443	292,118
	2 Agriculture	101,162	0	101,162	98,549	98,547	78,168
	3 Public Works	286,868	0	286,868	282,298	282,298	256,104
	4 Education Delivery	2,390,481	0	2,390,481	2,359,947	2,352,591	1,883,817
	5 Health Services	1,196,028	0	1,196,028	1,184,259	1,182,556	908,526
80	<b>Region 10 - Upper Demerara/Berbice</b>						
	1 Regional Administration & Finance	315,799	0	315,799	312,073	311,918	266,425
	2 Public Works	239,767	0	239,767	237,631	237,404	213,202
	3 Education Delivery	3,668,114	0	3,668,114	3,647,956	3,646,892	3,036,156
	4 Health Services	1,156,580	0	1,156,580	1,127,895	1,112,353	997,211
	5 Agriculture	43,127	0	43,127	42,189	42,115	35,085
	Sub-Total	357,731,876	0	357,731,876	357,033,704	352,573,131	310,761,152

Agency No.	Description	2023				2022	
		Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b><u>STATUTORY</u></b>							
01	Office of the President	49,622	0	49,622	49,622	48,155	55,909
03	Ministry of Finance	6,723,500	0	6,723,500	6,723,500	6,723,495	6,222,729
07	Parliament Office	1,935,488	0	1,935,488	1,933,439	1,923,675	1,794,398
08	Audit Office	1,117,892	0	1,117,892	1,117,892	1,117,892	1,025,956
09	Public and Police Service Commissions	172,387	0	172,387	161,736	159,928	142,160
10	Teaching Service Commission	140,649	0	140,649	140,649	140,539	120,212
11	Guyana Election Commission	5,067,237	0	5,067,237	4,665,237	3,808,786	2,906,457
51	Ministry of Home Affairs	9,502	0	9,502	0	0	224
55	Supreme Court	2,584,263	0	2,584,263	2,584,263	2,583,241	2,255,206
56	Public Prosecution	292,188	0	292,188	292,188	280,050	230,630
57	Office of the Ombudsman	61,893	0	61,893	61,893	61,559	56,471
58	Public Service Appellate Tribunal	69,809	0	69,809	60,170	60,026	67,523
59	Ethnic Relation Commission	136,389	0	136,389	136,389	127,673	94,167
60	Judicial Service Commission	10,020	0	10,020	10,020	9,522	3,660
61	Rights Commission of Guyana	152,456	0	152,456	146,462	142,133	118,491
62	Public Procurement Commission	256,360	0	256,360	235,730	229,819	196,443
90	Public Debt	39,915,528	0	39,915,528	37,603,818	36,831,255	31,064,454
Sub-Total		<u>58,695,183</u>	<u>0</u>	<u>58,695,183</u>	<u>55,923,008</u>	<u>54,247,748</u>	<u>46,355,090</u>
<b><u>OTHER EXPENDITURE</u></b>							
Treasury Bills						229,873,995	148,394,753
TOTAL PAYMENTS						<u>636,694,874</u>	<u>505,510,995</u>
SURPLUS (DEFICIT)						<u>337,644,345</u>	<u>154,238,281</u>

MS. JENNIFER CHAPMAN  
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH  
SENIOR MINISTER,  
IN THE OFFICE OF THE PRESIDENT  
WITH RESPONSIBILITY FOR FINANCE  
AND THE PUBLIC SERVICE

**STATEMENT OF RECEIPTS AND PAYMENTS  
OF THE CONSOLIDATED FUND (CAPITAL) OF THE GOVERNMENT OF GUYANA  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

**RECEIPTS**

Reporting Object Group	Description	2023			2022
		Approved Estimates	Actual Receipts Paid into Consolidated Fund	Variance	Actual Receipts Paid into Consolidated Fund
		\$'000	\$'000	\$'000	\$'000
570	Miscellaneous Capital Revenue	25,000	26,615	1,615	19,424
575	External Grants	9,425,900	3,172,011	(6,253,889)	8,095,002
578	Cash & Commodity Assistance Grants	390,000	0	(390,000)	0
580	External Loans	94,080,000	38,148,096	(55,931,904)	16,964,980
585	BOP Support Loans - Cash	7,382,413	13,708,382	6,325,969	28,813,063
586	Other	0	8,961,535	8,961,535	0
<b>TOTAL RECEIPTS</b>		<b>111,303,313</b>	<b>64,016,639</b>	<b>(47,286,674)</b>	<b>53,892,469</b>

**PAYMENTS**

Agency No.	Description	2023					2022
		Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Drawing Rights (Allotment 2)	Actual Expenditure	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	<b>Office of the President</b>						
	1 Administration	1,039,490	0	1,039,490	1,039,489	1,039,488	510,883
	2 National Policy Development Presidential Advisory Services	164,900	0	164,900	164,896	164,896	112,800
	3 Defence & National Security	175,000	0	175,000	175,000	175,000	46,435
	4 Public Policy & Planning	11,500	0	11,500	11,500	11,500	23,500
	5 Environmental Management & Compliance	415,830	0	415,830	313,565	313,565	315,888
	6 Police Complaints Authority	1,215	0	1,215	1,215	1,214	929
02	<b>Office of the Prime Minister</b>						
	1 Prime Minister's Secretariat	94,825	0	94,825	94,825	94,825	40,295
	2 Disaster Preparedness, Response & Management	125,000	0	125,000	77,016	76,717	67,393
	3 Power Generation	53,961,871	0	53,961,871	52,783,034	52,783,034	26,911,752
	4 Telecommunications & Innovation	6,615,590	0	6,615,590	6,615,590	6,615,590	2,653,856
	5 Government Information & Communication Services	150,000	0	150,000	150,000	150,000	150,000
03	<b>Ministry of Finance</b>						
	1 Policy & Administration	34,164,305	0	34,164,305	6,969,746	6,969,623	5,643,469
	2 Public Financial Management Policies & Services	79,250	0	79,250	79,250	79,246	123,872
06	<b>Ministry of Parliamentary Affairs and Governance</b>						
	1 Policy Development & Administration	6,545	0	6,545	6,312	6,127	10,103
	2 Parliamentary Affairs	0	0	0	0	0	0
	3 Governance	3,000	0	3,000	2,995	2,995	2,235
07	<b>Parliament Office</b>						
	1 National Assembly	50,000	0	50,000	50,000	48,730	49,979
08	<b>Audit office of Guyana</b>						
	1 Audit Office	25,000	0	25,000	25,000	24,998	25,000
09	<b>Public and Police Service Commission</b>						
	1 Public & Police Service Commission	2,500	0	2,500	2,500	2,499	2,500
10	<b>Teaching Service Commission</b>						
	1 Teaching Service Commission	7,000	0	7,000	7,000	6,942	3,796
11	<b>Elections Commission</b>						
	1 Elections Commission	150,000	0	150,000	150,000	143,313	84,440
C/F		97,242,821	0	97,242,821	68,718,933	68,710,302	36,779,125

**PAYMENTS**

Agency No.	Description	2023				2022	
		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	97,242,821	0	97,242,821	68,718,933	68,710,302	36,779,125
12	<b>Ministry of Foreign Affairs &amp; International Cooperation</b>						
	1 Development of Foreign Policy	18,900	0	18,900	18,835	18,806	161,680
	2 Foreign Policy Promotion	573,636	0	573,636	573,613	573,569	46,437
	3 Development of Foreign Trade Policy	550	0	550	550	550	440
13	<b>Ministry of Local Government and Regional Development</b>						
	1 Policy Development & Administration	22,000	0	22,000	22,000	21,999	19,420
	3 Regional Development	264,150	0	264,150	264,150	264,068	400,342
	4 Local Government Development	17,177,109	0	17,177,109	17,177,109	17,171,070	9,396,274
14	<b>Ministry of Public Service</b>						
	1 Policy Development & Administration	28,000	0	28,000	27,962	25,417	3,498
	2 Human Resources Development	122,500	0	122,500	121,768	121,698	112,800
	3 Human Resource Management & Technology	8,000	0	8,000	8,000	7,997	2,998
16	<b>Ministry of Amerindian Affairs</b>						
	1 Policy Development & Administration	88,500	0	88,500	88,500	88,483	36,700
	2 Community Development & Empowerment	7,564,000	0	7,564,000	7,564,000	7,563,966	4,994,805
21	<b>Ministry of Agriculture</b>						
	1 Ministry Administration	1,007,500	0	1,007,500	1,007,500	1,007,500	1,209,999
	2 Agriculture Development & Support Services	25,935,491	0	25,935,491	25,910,491	25,910,491	14,598,005
	3 Fisheries	35,000	0	35,000	34,907	34,904	54,999
	4 Hydrometeorological Services	63,000	0	63,000	63,000	63,000	60,950
23	<b>Ministry of Tourism, Industry and Commerce</b>						
	1 Policy Development & Administration	29,500	0	29,500	29,151	29,151	48,544
	2 Business Development, Support & Promotion	4,072,500	0	4,072,500	3,180,387	3,180,366	3,974,984
	3 Consumer Protection	750	0	750	742	742	1,498
	4 Tourism Development & Promotion	33,905	0	33,905	33,894	33,894	73,500
26	<b>Ministry of Natural Resources</b>						
	1 Policy Development & Administration	2,000	0	2,000	2,000	1,995	2,200
	2 Natural Resource Management	8,500	0	8,500	8,500	8,500	18,400
	4 Petroleum Management	710,091	0	710,091	710,091	710,091	207,000
31	<b>Ministry of Public Works</b>						
	1 Policy Development & Administration	4,209,000	0	4,209,000	4,209,000	4,208,999	2,725,486
	2 Public Works	171,416,523	0	171,416,523	147,663,969	147,625,045	100,852,628
	3 Transport	7,639,667	0	7,639,667	7,368,307	7,368,307	3,667,915
38	<b>Ministry of Labour</b>						
	1 Policy Development & Administration	180,000	0	180,000	124,901	124,894	72,480
	2 Labour Administration Services	25,260	0	25,260	25,000	24,985	17,710
39	<b>Ministry of Human Services and Social Security</b>						
	1 Policy Development & Administration	369,746	0	369,746	207,535	207,535	697,080
	2 Social Services	251,000	0	251,000	95,479	94,983	124,284
	3 Child Care & Protection	163,000	0	163,000	58,740	58,650	68,271
40	<b>Ministry of Education</b>						
	1 Policy Development & Administration	2,688,000	0	2,688,000	1,158,574	1,157,535	1,355,415
	2 Training & Development	218,800	0	218,800	218,800	207,564	217,527
	3 Nursery Education	256,200	0	256,200	256,200	246,146	92,713
	4 Primary Education	1,090,045	0	1,090,045	1,090,045	1,056,097	147,733
	5 Secondary Education	10,998,296	0	10,998,296	10,614,758	10,597,944	1,914,519
	6 Post-Secondary/Tertiary Education	2,494,563	0	2,494,563	1,998,599	1,977,047	1,592,304
	C/F	357,008,503	0	357,008,503	300,655,990	300,504,290	185,750,663

**PAYMENTS**

		2023				2022	
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	357,008,503	0	357,008,503	300,655,990	300,504,290	185,750,663
44	<b>Ministry of Culture, Youth and Sport</b>						
	1 Policy Development & Administration	24,000	0	24,000	24,000	23,937	6,631
	2 Culture	198,455	0	198,455	198,455	198,443	199,885
	3 Youth	100,000	0	100,000	100,000	99,995	66,000
	4 Sports	3,900,000	0	3,900,000	3,850,000	3,848,777	2,367,564
45	<b>Ministry of Housing and Water</b>						
	1 Policy Development & Administration	3,600	0	3,600	3,600	3,594	3,499
	2 Housing Development	53,600,000	0	53,600,000	51,220,820	51,220,690	26,737,451
	3 Water Service Expansion & Management	16,045,000	0	16,045,000	15,162,866	15,162,866	6,587,346
47	<b>Ministry of Health</b>						
	1 Policy Development & Administration	210,645	0	210,645	154,574	154,574	306,472
	2 Disease Control -Communicable Diseases	2,399,700	0	2,399,700	2,070,673	1,965,108	2,231,174
	3 Family & Primary Health Care Services	118,945	0	118,945	100,129	98,204	440,240
	4 Regional & Clinical Services	23,683,857	0	23,683,857	22,898,241	22,883,524	14,911,186
	5 Health Sciences Education	641,000	0	641,000	382,123	196,291	29,014
	6 Standards & Technical Services	260,200	0	260,200	256,281	251,122	217,352
	7 Disability & Rehabilitation Services	60,000	0	60,000	59,997	59,301	19,123
	8 Disease Control - Non-Communicable Diseases	152,000	0	152,000	121,346	116,494	142,659
51	<b>Ministry of Home Affairs</b>						
	1 Policy Development & Administration	261,000	0	261,000	261,000	260,971	699,880
	2 Guyana Police Force	4,660,354	0	4,660,354	4,660,354	4,660,323	2,156,673
	3 Guyana Prison Service	2,338,000	0	2,338,000	2,338,000	2,337,943	2,418,322
	5 Guyana Fire Service	3,893,016	0	3,893,016	3,893,016	3,892,840	1,058,523
	6 General Register Office	8,000	0	8,000	8,000	7,996	4,949
	7 Customs Anti Narcotics	100,000	0	100,000	100,000	99,999	63,953
52	<b>Ministry of Legal Affairs</b>						
	1 Policy Development & Administration	454,000	0	454,000	276,210	275,230	286,272
	3 Attorney General's Chambers	17,177	0	17,177	17,177	17,163	9,500
	4 State Solicitor	3,500	0	3,500	3,500	3,498	2,796
53	<b>Guyana Defence Force</b>						
	1 Defence & Security Support	3,760,057	0	3,760,057	3,760,057	3,759,827	2,964,786
55	<b>Supreme Court</b>						
	1 Supreme Court of Judicature	1,500,000	0	1,500,000	1,331,264	1,331,263	857,817
56	<b>Public Prosecutions</b>						
	1 Public Prosecutions	63,560	0	63,560	63,560	44,932	7,480
57	<b>Office of the Ombudsman</b>						
	1 Office of the Ombudsman	1,000	0	1,000	1,000	968	0
58	<b>Public Service Appellate Tribunal</b>						
	1 Public Service Appellate Tribunal	0	0	0	0	0	714
59	<b>Ethnic Relations Commission</b>						
	1 Ethnic Relations Commission	1,500	0	1,500	1,500	1,500	0
61	<b>Rights Commission of Guyana</b>						
	1 Rights Commission of Guyana	3,485	0	3,485	3,432	3,414	195
62	<b>Public Procurement Commission</b>						
	1 Public Procurement Commission	5,500	0	5,500	5,452	5,452	3,359
	C/F	475,476,054	0	475,476,054	413,982,617	413,490,529	250,551,478

**PAYMENTS**

		2023				2022	
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	475,476,054	0	475,476,054	413,982,617	413,490,529	250,551,478
71	<b>Region 1 Barima/Waini</b>						
	1 Regional Administration & Finance	20,000	0	20,000	19,990	19,979	22,946
	2 Public Works	294,000	0	294,000	293,426	293,340	235,238
	3 Education Delivery	211,000	0	211,000	210,978	210,029	198,198
	4 Health Services	335,500	0	335,500	335,046	334,905	339,991
	5 Agriculture	28,000	0	28,000	28,000	27,989	20,970
72	<b>Region 2 - Pomeroon/Supenaam</b>						
	1 Regional Administration & Finance	29,900	0	29,900	29,890	29,888	24,229
	2 Agriculture	99,895	0	99,895	99,895	99,895	146,678
	3 Public Works	171,000	0	171,000	171,000	171,000	118,999
	4 Education Delivery	446,800	0	446,800	446,796	446,796	417,505
	5 Health Services	173,000	0	173,000	173,000	173,000	158,990
73	<b>Region 3 - Essequibo Islands/West Demerara</b>						
	1 Regional Administration & Finance	4,500	0	4,500	4,500	4,498	21,000
	2 Agriculture	114,000	0	114,000	113,964	113,947	130,965
	3 Public Works	259,000	0	259,000	259,000	258,961	254,748
	4 Education Delivery	372,000	0	372,000	372,000	371,869	276,887
	5 Health Services	243,750	0	243,750	243,564	243,437	212,804
74	<b>Region 4 - Demerara/Mahaica</b>						
	1 Regional Administration & Finance	3,000	0	3,000	2,986	2,986	21,999
	2 Agriculture	37,000	0	37,000	37,000	36,998	29,995
	3 Public Works	179,480	0	179,480	179,480	179,479	175,000
	4 Education Delivery	439,000	0	439,000	438,999	438,999	357,937
	5 Health Services	208,500	0	208,500	208,492	208,484	195,945
75	<b>Region 5 - Mahaica/Berbice</b>						
	1 Regional Administration & Finance	5,500	0	5,500	5,499	5,498	10,986
	2 Agriculture	100,780	0	100,780	100,738	100,738	80,933
	3 Public Works	144,900	0	144,900	143,983	143,900	131,469
	4 Education Delivery	178,500	0	178,500	178,409	177,284	155,843
	5 Health Services	236,500	0	236,500	235,534	235,533	219,015
76	<b>Region 6 - East Berbice/Corentyne</b>						
	1 Regional Administration & Finance	42,500	0	42,500	42,500	42,500	34,000
	2 Agriculture	79,500	0	79,500	79,500	79,500	74,000
	3 Public Works	359,800	0	359,800	359,800	359,800	343,500
	4 Education Delivery	289,800	0	289,800	289,800	289,800	264,000
	5 Health Services	294,890	0	294,890	294,890	294,890	247,000
77	<b>Region 7 - Cuyuni/Mazaruni</b>						
	1 Regional Administration & Finance	16,000	0	16,000	16,000	16,000	35,491
	2 Public Works	113,500	0	113,500	113,496	113,496	101,874
	3 Education Delivery	278,500	0	278,500	278,494	278,493	257,963
	4 Health Services	229,600	0	229,600	229,516	229,516	173,953
	5 Agriculture	30,000	0	30,000	30,000	30,000	5,000
78	<b>Region 8 - Potaro/Siparuni</b>						
	1 Regional Administration & Finance	15,700	0	15,700	15,698	15,688	13,250
	2 Public Works	94,445	0	94,445	94,435	94,357	79,967
	3 Education Delivery	325,500	0	325,500	325,500	325,066	269,694
	4 Health Services	196,500	0	196,500	196,449	194,705	194,609
	5 Agriculture	12,000	0	12,000	12,000	11,998	5,000
	C/F	482,189,794	0	482,189,794	420,692,864	420,195,770	256,610,049

**PAYMENTS**

		2023				2022	
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	482,189,794	0	482,189,794	420,692,864	420,195,770	256,610,049
79	<b>Region 9 - Upper Takatu/Upper Essequibo</b>						
	1 Regional Administration & Finance	16,800	0	16,800	16,800	16,798	44,100
	2 Agriculture	42,350	0	42,350	42,350	42,350	41,200
	3 Public Works	249,000	0	249,000	249,000	249,000	235,000
	4 Education Delivery	263,000	0	263,000	263,000	263,000	227,000
	5 Health Services	243,000	0	243,000	243,000	243,000	194,000
80	<b>Region 10 - Upper Demerara/Berbice</b>						
	1 Regional Administration & Finance	3,000	0	3,000	3,000	3,000	8,481
	2 Public Works	141,790	0	141,790	141,790	141,655	132,335
	3 Education Delivery	456,200	0	456,200	444,258	444,070	382,387
	4 Health Services	194,200	0	194,200	194,198	180,541	172,241
	5 Agriculture	40,200	0	40,200	40,200	40,192	40,000
	<b>GRAND TOTAL</b>	<b>483,839,334</b>	<b>0</b>	<b>483,839,334</b>	<b>422,330,460</b>	<b>421,819,376</b>	<b>258,086,793</b>
	<b>SURPLUS (DEFICIT)</b>					<b>(357,802,737)</b>	<b>(204,194,324)</b>

MS. JENNIFER CHAPMAN  
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH  
SENIOR MINISTER,  
IN THE OFFICE OF THE PRESIDENT  
WITH RESPONSIBILITY FOR FINANCE  
AND THE PUBLIC SERVICE

**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 2023**

Agency No.	Description	2023				2022	
		Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	<b>Office of the President</b>						
	1 Administration	1,297,112	1,322,112	1,322,112	1,318,071	(4,041)	947,432
	2 National Policy Development Presidential Advisory Services	1,797,734	1,817,734	1,817,734	1,775,418	(42,316)	1,569,314
	3 Defence & National Security	523,187	503,187	503,187	498,120	(5,067)	296,263
	4 Public Policy & Planning	416,600	416,600	416,600	416,465	(135)	366,608
	5 Environmental Management & Compliance	1,621,508	1,621,508	1,621,508	1,617,791	(3,717)	1,564,862
	6 Police Complaints Authority	70,600	45,600	45,600	37,488	(8,112)	34,454
02	<b>Office of the Prime Minister</b>						
	1 Prime Minister's Secretariat	467,100	467,100	467,100	391,844	(75,256)	345,660
	2 Disaster Preparedness, Response & Management	5,797,052	5,797,052	5,797,052	5,776,716	(20,336)	5,504,132
	3 Power Generation	4,931,731	5,946,383	5,946,383	5,946,383	0	6,632,082
	4 Telecommunications & Innovation	2,577,630	3,225,949	3,225,949	3,225,949	0	2,037,503
	5 Government Information & Communication Services	939,304	939,304	939,304	939,304	0	770,807
03	<b>Ministry of Finance</b>						
	1 Policy & Administration	34,765,618	34,565,618	34,565,618	34,413,595	(152,023)	43,870,847
	2 Public Financial Management Policies & Services	7,131,687	7,681,687	7,681,687	7,266,086	(415,601)	6,323,725
06	<b>Ministry of Parliamentary Affairs and Governance</b>						
	1 Policy Development & Administration	168,897	168,897	168,897	112,357	(56,540)	144,873
	2 Parliamentary Affairs	13,358	13,358	13,358	7,633	(5,725)	7,294
	3 Governance	132,959	132,959	132,959	128,469	(4,490)	92,731
12	<b>Ministry of Foreign Affairs and International Co-operation</b>						
	1 Development of Foreign Policy	2,699,770	3,077,172	3,077,172	3,033,468	(43,704)	2,398,979
	2 Foreign Policy Promotion	3,806,530	3,806,530	3,806,530	3,759,171	(47,359)	3,392,234
	3 Development of Foreign Trade Policy	37,158	42,175	42,175	39,110	(3,065)	47,857
13	<b>Ministry of Local Government and Regional Development</b>						
	1 Policy Development & Administration	376,432	376,432	376,432	337,049	(39,383)	357,129
	3 Regional Development	81,400	81,400	81,400	69,365	(12,035)	65,646
	4 Local Government Development	1,593,198	1,593,198	1,593,198	1,570,990	(22,208)	1,301,863
14	<b>Ministry of Public Service</b>						
	1 Policy Development & Administration	185,563	182,383	182,383	165,726	(16,657)	160,335
	2 Human Resource Development	4,001,943	4,003,943	4,003,943	3,994,323	(9,620)	3,187,543
	3 Human Resource Management & Technology	48,314	49,494	49,494	47,885	(1,609)	48,543
16	<b>Ministry of Amerindian Affairs</b>						
	1 Policy Development & Administration	732,534	710,672	710,672	704,207	(6,465)	692,677
	2 Community Development & Empowerment	524,463	561,165	561,165	558,348	(2,817)	574,668
21	<b>Ministry of Agriculture</b>						
	1 Ministry Administration	989,312	993,312	993,312	989,659	(3,653)	1,047,381
	2 Agriculture Development & Support Services	16,056,852	25,719,296	25,719,296	25,717,780	(1,516)	18,921,210
	3 Fisheries	408,886	408,886	408,886	333,202	(75,684)	278,776
	4 Hydrometeorological Services	686,978	686,978	686,978	663,402	(23,576)	584,272
23	<b>Ministry of Tourism, Industry and Commerce</b>						
	1 Policy Development & Administration	397,983	395,524	395,524	372,396	(23,128)	448,295
	2 Business Development, Support & Promotion	1,065,969	1,065,969	1,065,969	1,034,238	(31,731)	892,124
	3 Consumer Protection	146,943	146,943	146,943	143,563	(3,380)	136,228
	4 Tourism Development & Promotion	781,336	783,795	783,795	778,987	(4,808)	656,941
26	<b>Ministry of Natural Resources</b>						
	1 Policy Development & Administration	404,447	404,447	404,447	388,456	(15,991)	325,197
	2 Natural Resource Management	668,729	668,729	668,729	661,270	(7,459)	810,753
	4 Petroleum Management	580,391	580,391	580,391	576,400	(3,991)	572,763
	C/F	98,927,208	111,003,882	111,003,882	109,810,684	(1,193,198)	107,410,001



		2023				2022	
Agency No.	Description	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	98,927,208	111,003,882	111,003,882	109,810,684	(1,193,198)	107,410,001
31	<b>Ministry of Public Works</b>						
	1 Policy Development & Administration	1,842,671	2,231,261	2,231,261	2,222,514	(8,747)	2,320,148
	2 Public Works	6,618,818	7,718,818	7,718,818	7,689,001	(29,817)	6,125,408
	3 Transport	215,031	215,031	215,031	214,653	(378)	151,774
38	<b>Ministry of Labour</b>						
	1 Policy Development & Administration	710,309	707,344	707,344	694,385	(12,959)	630,626
	2 Labour Administration Services	319,020	321,985	321,985	301,621	(20,364)	289,527
39	<b>Ministry of Human Services and Social Security</b>						
	1 Policy Development & Administration	391,146	385,127	385,127	348,964	(36,163)	332,257
	2 Social Services	38,269,315	38,275,334	38,275,334	36,109,711	(2,165,623)	28,150,447
	3 Child Care & Protection	968,032	968,032	968,032	938,781	(29,251)	885,047
40	<b>Ministry of Education</b>						
	1 Policy Development & Administration	1,952,611	2,142,507	2,142,507	2,140,463	(2,044)	1,760,629
	2 Training & Development	2,294,525	2,255,824	2,255,824	2,248,509	(7,315)	2,003,335
	3 Nursery Education	3,577,912	3,766,431	3,766,431	3,764,478	(1,953)	2,819,600
	4 Primary Education	9,118,812	10,025,359	10,025,359	10,021,359	(4,000)	6,738,797
	5 Secondary Education	8,255,574	8,313,889	8,313,889	8,307,107	(6,782)	6,795,432
	6 Post- Secondary/ Tertiary Education	5,612,715	5,648,138	5,648,138	5,630,544	(17,594)	5,192,924
44	<b>Ministry of Culture, Youth and Sports</b>						
	1 Policy Development & Administration	389,142	389,142	389,142	380,662	(8,480)	326,547
	2 Culture	1,222,135	1,222,135	1,222,135	1,211,666	(10,469)	1,071,346
	3 Youth	860,187	860,187	860,187	839,045	(21,142)	787,509
	4 Sports	912,042	912,042	912,042	905,556	(6,486)	727,245
45	<b>Ministry of Housing and Water</b>						
	1 Policy Development & Administration	213,482	213,482	213,482	192,350	(21,132)	219,233
	2 Housing Development	1,425,846	1,425,846	1,425,846	1,423,450	(2,396)	1,386,794
	3 Water Service Expansion & Management	1,417,095	1,417,095	1,417,095	1,415,253	(1,842)	3,095,100
47	<b>Ministry of Health</b>						
	1 Policy Development & Administration	3,028,741	3,354,611	3,354,611	3,292,344	(62,267)	2,537,141
	2 Disease Control Communicable Disease	6,618,002	6,570,502	6,570,502	6,522,121	(48,381)	6,194,661
	3 Family & Primary Health Care Services	3,702,685	3,702,685	3,702,685	3,614,335	(88,350)	4,517,740
	4 Regional & Clinical Services	25,480,435	25,560,435	25,560,435	25,465,415	(95,020)	21,854,413
	5 Health Sciences Education	1,643,097	1,570,727	1,570,727	1,398,601	(172,126)	708,638
	6 Standards & Technical Services	2,135,331	2,140,831	2,140,831	2,086,563	(54,268)	1,511,302
	7 Disability & Rehabilitation Services	806,412	806,412	806,412	788,877	(17,535)	617,633
	8 Disease Control - Non Communicable Disease	742,600	790,100	790,100	723,859	(66,241)	429,942
51	<b>Ministry of Home Affairs</b>						
	1 Policy Development & Administration	1,380,785	1,395,324	1,395,324	1,393,049	(2,275)	1,170,858
	2 Guyana Police Force	19,699,819	21,449,819	21,449,819	21,448,987	(832)	17,605,119
	3 Guyana Prison Service	3,224,873	3,197,873	3,197,873	3,172,494	(25,379)	3,094,877
	5 Guyana Fire Service	2,111,131	2,147,592	2,147,592	2,147,389	(203)	1,654,560
	6 General Register Office	242,041	242,041	242,041	242,036	(5)	194,811
	7 Customs Anti Narcotics	637,959	637,959	637,959	627,155	(10,804)	457,656
52	<b>Ministry of Legal Affairs</b>						
	1 Policy Development & Administration	153,458	194,170	194,170	148,264	(45,906)	139,201
	2 Ministry Administration	0	0	0	0	0	0
	3 Attorney General's Chambers	1,112,166	1,071,454	1,071,454	775,677	(295,777)	540,985
	4 State Solicitor	38,028	38,028	38,028	35,966	(2,062)	33,521
53	<b>Guyana Defence Force</b>						
	1 Defence & Security Support	17,106,394	19,308,901	19,308,901	19,299,983	(8,918)	15,490,744
	C/F	275,377,585	294,598,355	294,598,355	289,993,871	(4,604,484)	257,973,528

Agency No.	Description	2023					2022
		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	275,377,585	294,598,355	294,598,355	289,993,871	(4,604,484)	257,973,528
71	<b>Region 1 - Barima/Waini</b>						
	1 Regional Administration & Finance	343,612	361,247	361,247	359,038	(2,209)	301,951
	2 Public Works	506,525	580,332	580,332	576,339	(3,993)	475,761
	3 Education Delivery	2,191,717	2,395,361	2,395,361	2,363,479	(31,882)	1,803,335
	4 Health Services	1,621,476	1,688,976	1,688,976	1,685,926	(3,050)	1,344,301
	5 Agriculture	29,393	29,393	29,393	29,077	(316)	25,541
72	<b>Region 2 - Pomeroon/Supenaam</b>						
	1 Regional Administration & Finance	311,020	316,145	316,145	316,047	(98)	285,428
	2 Agriculture	530,699	535,823	535,823	535,798	(25)	494,900
	3 Public Works	181,644	183,857	183,857	183,715	(142)	170,916
	4 Education Delivery	3,509,719	3,541,500	3,541,500	3,540,347	(1,153)	2,948,056
	5 Health Services	1,473,511	1,486,752	1,486,752	1,486,587	(165)	1,318,928
73	<b>Region 3 - Essequibo Islands/West Demerara</b>						
	1 Regional Administration & Finance	303,031	338,240	338,240	325,691	(12,549)	272,575
	2 Agriculture	621,548	628,260	628,260	624,751	(3,509)	511,409
	3 Public Works	217,165	221,512	221,512	220,715	(797)	214,838
	4 Education Delivery	5,163,265	5,626,836	5,626,836	5,492,513	(134,323)	4,405,557
	5 Health Services	2,403,758	2,582,167	2,582,167	2,514,455	(67,712)	2,137,048
74	<b>Region 4 - Demerara/Mahaica</b>						
	1 Regional Administration & Finance	253,989	271,798	271,798	270,504	(1,294)	257,488
	2 Agriculture	425,637	433,761	433,761	433,759	(2)	381,040
	3 Public Works	236,692	236,692	236,692	235,427	(1,265)	226,013
	4 Education Delivery	7,073,433	7,265,637	7,265,637	7,264,318	(1,319)	6,362,151
	5 Health Services	1,903,672	1,959,406	1,959,406	1,959,350	(56)	1,792,191
75	<b>Region 5 - Mahaica/Berbice</b>						
	1 Regional Administration & Finance	273,014	277,553	277,553	277,446	(107)	253,040
	2 Agriculture	236,116	233,565	233,565	233,546	(19)	229,180
	3 Public Works	201,604	200,404	200,404	199,764	(640)	199,516
	4 Education Delivery	2,863,418	2,956,595	2,956,595	2,948,836	(7,759)	2,506,684
	5 Health Services	1,253,339	1,276,012	1,276,012	1,274,035	(1,977)	1,098,896
76	<b>Region 6 - East Berbice/Corentyne</b>						
	1 Regional Administration & Finance	240,791	244,620	244,620	241,433	(3,187)	214,385
	2 Agriculture	1,443,916	1,593,871	1,593,871	1,588,667	(5,204)	1,258,854
	3 Public Works	588,618	592,639	592,639	588,279	(4,360)	507,563
	4 Education Delivery	5,724,980	5,990,787	5,990,787	5,949,562	(41,225)	5,012,572
	5 Health Services	2,914,691	3,039,843	3,039,843	3,015,873	(23,970)	2,699,316
77	<b>Region 7 - Cuyuni/Mazaruni</b>						
	1 Regional Administration & Finance	378,437	404,131	404,131	400,950	(3,181)	362,824
	2 Public Works	224,099	224,099	224,099	224,078	(21)	204,112
	3 Education Delivery	1,818,572	2,036,625	2,036,625	2,031,839	(4,786)	1,580,974
	4 Health Services	1,088,269	1,146,206	1,146,206	1,107,388	(38,818)	953,678
	5 Agriculture	29,700	29,700	29,700	29,699	(1)	0
78	<b>Region 8 - Potaro/Siparuni</b>						
	1 Regional Administration & Finance	198,853	244,384	244,384	241,477	(2,907)	175,207
	2 Public Works	202,679	202,679	202,679	200,497	(2,182)	188,147
	3 Education Delivery	1,398,346	1,482,775	1,482,775	1,472,240	(10,535)	1,196,913
	4 Health Services	496,482	506,398	506,398	501,022	(5,376)	423,655
	5 Agriculture	52,476	50,676	50,676	50,676	0	25,869
79	<b>Region 9 - Upper Takatu/Upper Essequibo</b>						
	1 Regional Administration & Finance	302,061	318,338	318,338	317,443	(895)	292,118
	2 Agriculture	99,564	101,162	101,162	98,547	(2,615)	78,168
	3 Public Works	283,805	286,868	286,868	282,298	(4,570)	256,104
	4 Education Delivery	2,221,396	2,390,481	2,390,481	2,352,591	(37,890)	1,883,817
	5 Health Services	1,171,271	1,196,028	1,196,028	1,182,556	(13,472)	908,526
	C/F	330,385,588	352,308,489	352,308,489	347,222,449	(5,086,040)	306,213,073

		2023				2022	
Agency No.	Description	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	330,385,588	352,308,489	352,308,489	347,222,449	(5,086,040)	306,213,073
80	<b>Region 10 - Upper Demerara/Berbice</b>						
1	Regional Administration & Finance	297,181	315,799	315,799	311,918	(3,881)	266,425
2	Public Works	230,800	239,767	239,767	237,404	(2,363)	213,202
3	Education Delivery	3,463,612	3,668,114	3,668,114	3,646,892	(21,222)	3,036,156
4	Health Services	1,119,161	1,156,580	1,156,580	1,112,353	(44,227)	997,211
5	Agriculture	43,127	43,127	43,127	42,115	(1,012)	35,085
	Sub-Total	<u>335,539,469</u>	<u>357,731,876</u>	<u>357,731,876</u>	<u>352,573,131</u>	<u>(5,158,745)</u>	<u>310,761,152</u>
<b>STATUTORY</b>							
01	Office of the President	49,622	49,622	49,622	48,155	(1,467)	55,909
03	Ministry of Finance	6,570,000	6,723,500	6,723,500	6,723,495	(5)	6,222,729
07	Parliament Office	1,935,488	1,935,488	1,935,488	1,923,675	(11,813)	1,794,398
08	Audit Office	1,117,892	1,117,892	1,117,892	1,117,892	0	1,025,956
09	Public and Police Service Commissions	172,387	172,387	172,387	159,928	(12,459)	142,160
10	Teaching Service Commission	140,649	140,649	140,649	140,539	(110)	120,212
11	Elections Commission	5,067,237	5,067,237	5,067,237	3,808,786	(1,258,451)	2,906,457
51	Ministry of Home Affairs	9,502	9,502	9,502	0	(9,502)	224
55	Supreme Court	2,584,263	2,584,263	2,584,263	2,583,241	(1,022)	2,255,206
56	Public Prosecutions	292,188	292,188	292,188	280,050	(12,138)	230,630
57	Office of the Ombudsman	61,893	61,893	61,893	61,559	(334)	56,471
58	Public Service Appellate Tribunal	69,809	69,809	69,809	60,026	(9,783)	67,523
59	Ethnic Relations Commission	136,389	136,389	136,389	127,673	(8,716)	94,167
60	Judicial Service Commission	10,020	10,020	10,020	9,522	(498)	3,660
61	Rights Commissions of Guyana	152,456	152,456	152,456	142,133	(10,323)	118,491
62	Public Procurement Commission	256,360	256,360	256,360	229,819	(26,541)	196,443
90	Public Debt	39,915,528	39,915,528	39,915,528	36,831,255	(3,084,273)	31,064,454
	Sub-Total	<u>58,541,683</u>	<u>58,695,183</u>	<u>58,695,183</u>	<u>54,247,748</u>	<u>(4,447,435)</u>	<u>46,355,090</u>
	TOTAL PAYMENTS	<u>394,081,152</u>	<u>416,427,059</u>	<u>416,427,059</u>	<u>406,820,879</u>	<u>(9,606,180)</u>	<u>357,116,242</u>

MS.JENNIFER CHAPMAN  
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH  
SENIOR MINISTER,  
IN THE OFFICE OF THE PRESIDENT  
WITH RESPONSIBILITY FOR FINANCE  
AND THE PUBLIC SERVICE

**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 2023**

Agency No.	Description	2023				2022	
		Approved Allotment (Allotment 1)	Revised Allotment	Total Funds Available	Actual Expenditure	Under Total Funds Available	Actual Expenditure
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>01</b>	<b>Office of the President</b>						
1	Administration	1,039,490	1,039,490	1,039,490	1,039,488	(2)	510,883
2	National Policy Development Presidential Advisory Service	164,900	164,900	164,900	164,896	(4)	112,800
3	Defence & National Security	175,000	175,000	175,000	175,000	0	46,435
4	Public Policy & Planning	11,500	11,500	11,500	11,500	0	23,500
5	Environmental Management & Compliance	415,830	415,830	415,830	313,565	(102,265)	315,888
6	Police Complaints Authority	1,215	1,215	1,215	1,214	(1)	929
<b>02</b>	<b>Office of the Prime Minister</b>						
1	Prime Minister's Secretariat	94,825	94,825	94,825	94,825	0	40,295
2	Disaster Preparedness, Response & Management	125,000	125,000	125,000	76,717	(48,283)	67,393
3	Power Generation	48,767,420	53,961,871	53,961,871	52,783,034	(1,178,837)	26,911,752
4	Telecommunications & Innovation	6,615,590	6,615,590	6,615,590	6,615,590	0	2,653,856
5	Government Information & Communication Services	150,000	150,000	150,000	150,000	0	150,000
<b>03</b>	<b>Ministry of Finance</b>						
1	Policy & Administration	7,600,760	34,164,305	34,164,305	6,969,623	(27,194,682)	5,643,469
2	Public Financial Management Policies & Services	79,250	79,250	79,250	79,246	(4)	123,872
<b>06</b>	<b>Ministry of Parliamentary Affairs and Governance</b>						
1	Policy Development & Administration	6,545	6,545	6,545	6,127	(418)	10,103
2	Parliamentary Affairs	0	0	0	0	0	0
3	Governance	3,000	3,000	3,000	2,995	(5)	2,235
<b>07</b>	<b>Parliament Office</b>						
1	National Assembly	50,000	50,000	50,000	48,730	(1,270)	49,979
<b>08</b>	<b>Audit Office of Guyana</b>						
1	Audit Office	25,000	25,000	25,000	24,998	(2)	25,000
<b>09</b>	<b>Public and Police Service Commission</b>						
1	Public & Police Service Commission	2,500	2,500	2,500	2,499	(1)	2,500
<b>10</b>	<b>Teaching Service Commission</b>						
1	Teaching Service Commission	7,000	7,000	7,000	6,942	(58)	3,796
<b>11</b>	<b>Elections Commission</b>						
1	Elections Commission	150,000	150,000	150,000	143,313	(6,687)	84,440
<b>12</b>	<b>Ministry of Foreign Affairs and International Cooperation</b>						
1	Development of Foreign Policy	18,900	18,900	18,900	18,806	(94)	161,680
2	Foreign Policy Promotion	573,636	573,636	573,636	573,569	(67)	46,437
3	Development of Foreign Trade Policy	550	550	550	550	0	440
<b>13</b>	<b>Ministry of Local Government &amp; Regional Development</b>						
1	Policy Development & Administration	22,000	22,000	22,000	21,999	(1)	19,420
3	Regional Development	264,150	264,150	264,150	264,068	(82)	400,342
4	Local Government Development	16,627,109	17,177,109	17,177,109	17,171,070	(6,039)	9,396,274
<b>14</b>	<b>Ministry of Public Service</b>						
1	Policy Development & Administration	28,000	28,000	28,000	25,417	(2,583)	3,498
2	Human Resource Development	122,500	122,500	122,500	121,698	(802)	112,800
3	Human Resource Management & Technology	8,000	8,000	8,000	7,997	(3)	2,998
<b>16</b>	<b>Ministry of Amerindian Affairs</b>						
1	Policy Development & Administration	88,500	88,500	88,500	88,483	(17)	36,700
2	Community Development & Empowerment	2,821,000	7,564,000	7,564,000	7,563,966	(34)	4,994,805
C/F		86,059,170	123,110,166	123,110,166	94,567,925	(28,542,241)	51,954,519

Agency No.	Description	2023				2022	
		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	86,059,170	123,110,166	123,110,166	94,567,925	(28,542,241)	51,954,519
21	<b>Ministry of Agriculture</b>						
	1 Ministry Administration	1,007,500	1,007,500	1,007,500	1,007,500	0	1,209,999
	2 Agriculture Development & Support Services	14,036,180	25,935,491	25,935,491	25,910,491	(25,000)	14,598,005
	3 Fisheries	35,000	35,000	35,000	34,904	(96)	54,999
	4 Hydrometeorological Services	63,000	63,000	63,000	63,000	0	60,950
23	<b>Ministry of Tourism, Industry and Commerce</b>						
	1 Policy Development & Administration	29,500	29,500	29,500	29,151	(349)	48,544
	2 Business Development, Support & Promotion	4,072,500	4,072,500	4,072,500	3,180,366	(892,134)	3,974,984
	3 Consumer Protection	750	750	750	742	(8)	1,498
	4 Tourism Development & Promotion	33,905	33,905	33,905	33,894	(11)	73,500
26	<b>Ministry of Natural Resources</b>						
	1 Policy Development & Administration	2,000	2,000	2,000	1,995	(5)	2,200
	2 Natural Resource Management	8,500	8,500	8,500	8,500	0	18,400
	4 Petroleum Management	511,000	710,091	710,091	710,091	0	207,000
31	<b>Ministry of Public Works</b>						
	1 Policy Development & Administration	4,209,000	4,209,000	4,209,000	4,208,999	(1)	2,725,486
	2 Public Works	140,248,570	171,416,523	171,416,523	147,625,045	(23,791,478)	100,852,628
	3 Transport	5,069,162	7,639,667	7,639,667	7,368,307	(271,360)	3,667,915
38	<b>Ministry of Labour</b>						
	1 Policy Development & Administration	180,000	180,000	180,000	124,894	(55,106)	72,480
	2 Labour Administration Services	25,260	25,260	25,260	24,985	(275)	17,710
39	<b>Ministry of Human Services and Social Security</b>						
	1 Policy Development & Administration	369,746	369,746	369,746	207,535	(162,211)	697,080
	2 Social Services	251,000	251,000	251,000	94,983	(156,017)	124,284
	3 Child Care & Protection	163,000	163,000	163,000	58,650	(104,350)	68,271
40	<b>Ministry of Education</b>						
	1 Policy Development & Administration	2,688,000	2,688,000	2,688,000	1,157,535	(1,530,465)	1,355,415
	2 Training & Development	218,800	218,800	218,800	207,564	(11,236)	217,527
	3 Nursery Education	75,500	256,200	256,200	246,146	(10,054)	92,713
	4 Primary Education	657,485	1,090,045	1,090,045	1,056,097	(33,948)	147,733
	5 Secondary Education	9,492,000	10,998,296	10,998,296	10,597,944	(400,352)	1,914,519
	6 Post- Secondary/ Tertiary Education	1,963,970	2,494,563	2,494,563	1,977,047	(517,516)	1,592,304
44	<b>Ministry of Culture, Youth and Sports</b>						
	1 Policy Development & Administration	24,000	24,000	24,000	23,937	(63)	6,631
	2 Culture	198,455	198,455	198,455	198,443	(12)	199,885
	3 Youth	100,000	100,000	100,000	99,995	(5)	66,000
	4 Sports	3,400,000	3,900,000	3,900,000	3,848,777	(51,223)	2,367,564
45	<b>Ministry of Housing and Water</b>						
	1 Policy Development & Administration	3,600	3,600	3,600	3,594	(6)	3,499
	2 Housing Development	53,100,000	53,600,000	53,600,000	51,220,690	(2,379,310)	26,737,451
	3 Water Service Expansion & Management	16,045,000	16,045,000	16,045,000	15,162,866	(882,134)	6,587,346
47	<b>Ministry of Health</b>						
	1 Policy Development & Administration	210,645	210,645	210,645	154,574	(56,071)	306,472
	2 Disease Control -Communicable Diseases	2,399,700	2,399,700	2,399,700	1,965,108	(434,592)	2,231,174
	3 Family & Primary Health Care Services	118,945	118,945	118,945	98,204	(20,741)	440,240
	4 Regional & Clinical Services	19,073,900	23,683,857	23,683,857	22,883,524	(800,333)	14,911,186
	5 Health Sciences Education	641,000	641,000	641,000	196,291	(444,709)	29,014
	6 Standards & Technical Services	260,200	260,200	260,200	251,122	(9,078)	217,352
	7 Disability & Rehabilitation Services	60,000	60,000	60,000	59,301	(699)	19,123
	8 Disease Control - Non-Communicable Diseases	152,000	152,000	152,000	116,494	(35,506)	142,659
	C/F	367,257,943	458,405,905	458,405,905	396,787,210	(61,618,695)	240,016,259

Agency No.	Description	2023				2022	
		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	367,257,943	458,405,905	458,405,905	396,787,210	(61,618,695)	240,016,259
51	<b>Ministry of Home Affairs</b>						
	1 Policy Development & Administration	261,000	261,000	261,000	260,971	(29)	699,880
	2 Guyana Police Force	3,185,000	4,660,354	4,660,354	4,660,323	(31)	2,156,673
	3 Guyana Prison Service	2,338,000	2,338,000	2,338,000	2,337,943	(57)	2,418,322
	5 Guyana Fire Service	1,115,000	3,893,016	3,893,016	3,892,840	(176)	1,058,523
	6 General Register Office	8,000	8,000	8,000	7,996	(4)	4,949
	7 Customs Anti Narcotics	100,000	100,000	100,000	99,999	(1)	63,953
52	<b>Ministry of Legal Affairs</b>						
	1 Policy Development & Administration	454,000	454,000	454,000	275,230	(178,770)	286,272
	3 Attorney General's Chambers	17,177	17,177	17,177	17,163	(14)	9,500
	4 State Solicitor	3,500	3,500	3,500	3,498	(2)	2,796
53	<b>Guyana Defence Force</b>						
	1 Defence & Security Support	3,121,867	3,760,057	3,760,057	3,759,827	(230)	2,964,786
55	<b>Supreme Court</b>						
	1 Supreme Courts of Judicature	1,500,000	1,500,000	1,500,000	1,331,263	(168,737)	857,817
56	<b>Public Prosecutions</b>						
	1 Public Prosecutions	63,560	63,560	63,560	44,932	(18,628)	7,480
57	<b>Office of the Ombudsman</b>						
	1 Ombudsman	1,000	1,000	1,000	968	(32)	0
58	<b>Public Service Appellate Tribunal</b>						
	1 Public Service Appellate Tribunal	0	0	0	0	0	714
59	<b>Ethnic Relations Commission</b>						
	1 Ethnic Relations Commission	1,500	1,500	1,500	1,500	0	0
61	<b>Rights Commission of Guyana</b>						
	1 Rights Commission of Guyana	3,485	3,485	3,485	3,414	(71)	195
62	<b>Public Procurement Commission</b>						
	1 Public Procurement Commission	5,500	5,500	5,500	5,452	(48)	3,359
71	<b>Region 1 - Barima/Waini</b>						
	1 Regional Administration & Finance	20,000	20,000	20,000	19,979	(21)	22,946
	2 Public Works	294,000	294,000	294,000	293,340	(660)	235,238
	3 Education Delivery	211,000	211,000	211,000	210,029	(971)	198,198
	4 Health Services	335,500	335,500	335,500	334,905	(595)	339,991
	5 Agriculture	28,000	28,000	28,000	27,989	(11)	20,970
72	<b>Region 2 - Pomeroon/Supenaam</b>						
	1 Regional Administration & Finance	29,900	29,900	29,900	29,888	(12)	24,229
	2 Agriculture	99,895	99,895	99,895	99,895	0	146,678
	3 Public Works	171,000	171,000	171,000	171,000	0	118,999
	4 Education Delivery	446,800	446,800	446,800	446,796	(4)	417,505
	5 Health Services	173,000	173,000	173,000	173,000	0	158,990
73	<b>Region 3 - Essequibo Islands/West Demerara</b>						
	1 Regional Administration & Finance	4,500	4,500	4,500	4,498	(2)	21,000
	2 Agriculture	114,000	114,000	114,000	113,947	(53)	130,965
	3 Public Works	259,000	259,000	259,000	258,961	(39)	254,748
	4 Education Delivery	372,000	372,000	372,000	371,869	(131)	276,887
	5 Health Services	243,750	243,750	243,750	243,437	(313)	212,804
	C/F	382,238,877	478,278,399	478,278,399	416,290,062	(61,988,337)	253,131,626

Agency No.	Description	2023				2022	
		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	382,238,877	478,278,399	478,278,399	416,290,062	(61,988,337)	253,131,626
74	<b>Region 4 - Demerara/Mahaica</b>						
	1 Regional Administration & Finance	3,000	3,000	3,000	2,986	(14)	21,999
	2 Agriculture	37,000	37,000	37,000	36,998	(2)	29,995
	3 Public Works	179,480	179,480	179,480	179,479	(1)	175,000
	4 Education Delivery	439,000	439,000	439,000	438,999	(1)	357,937
	5 Health Services	208,500	208,500	208,500	208,484	(16)	195,945
75	<b>Region 5 - Mahaica/Berbice</b>						
	1 Regional Administration & Finance	5,500	5,500	5,500	5,498	(2)	10,986
	2 Agriculture	100,780	100,780	100,780	100,738	(42)	80,933
	3 Public Works	144,900	144,900	144,900	143,900	(1,000)	131,469
	4 Education Delivery	178,500	178,500	178,500	177,284	(1,216)	155,843
	5 Health Services	236,500	236,500	236,500	235,533	(967)	219,015
76	<b>Region 6 - East Berbice/Corentyne</b>						
	1 Regional Administration & Finance	42,500	42,500	42,500	42,500	0	34,000
	2 Agriculture	79,500	79,500	79,500	79,500	0	74,000
	3 Public Works	359,800	359,800	359,800	359,800	0	343,500
	4 Education Delivery	289,800	289,800	289,800	289,800	0	264,000
	5 Health Services	294,890	294,890	294,890	294,890	0	247,000
77	<b>Region 7 - Cuyuni/Mazaruni</b>						
	1 Regional Administration & Finance	16,000	16,000	16,000	16,000	0	35,491
	2 Public Works	113,500	113,500	113,500	113,496	(4)	101,874
	3 Education Delivery	278,500	278,500	278,500	278,493	(7)	257,963
	4 Health Services	229,600	229,600	229,600	229,516	(84)	173,953
	5 Agriculture	30,000	30,000	30,000	30,000	0	5,000
78	<b>Region 8 - Potaro/Siparuni</b>						
	1 Regional Administration & Finance	15,700	15,700	15,700	15,688	(12)	13,250
	2 Public Works	94,445	94,445	94,445	94,357	(88)	79,967
	3 Education Delivery	325,500	325,500	325,500	325,066	(434)	269,694
	4 Health Services	196,500	196,500	196,500	194,705	(1,795)	194,609
	5 Agriculture	12,000	12,000	12,000	11,998	(2)	5,000
79	<b>Region 9 - Upper Takatu/Upper Essequibo</b>						
	1 Regional Administration & Finance	16,800	16,800	16,800	16,798	(2)	44,100
	2 Agriculture	42,350	42,350	42,350	42,350	0	41,200
	3 Public Works	249,000	249,000	249,000	249,000	0	235,000
	4 Education Delivery	263,000	263,000	263,000	263,000	0	227,000
	5 Health Services	243,000	243,000	243,000	243,000	0	194,000
80	<b>Region 10 - Upper Demerara/Berbice</b>						
	1 Regional Administration & Finance	3,000	3,000	3,000	3,000	0	8,481
	2 Public Works	141,790	141,790	141,790	141,655	(135)	132,335
	3 Education Delivery	456,200	456,200	456,200	444,070	(12,130)	382,387
	4 Health Services	194,200	194,200	194,200	180,541	(13,659)	172,241
	5 Agriculture	40,200	40,200	40,200	40,192	(8)	40,000
	<b>TOTAL</b>	<b>387,799,812</b>	<b>483,839,334</b>	<b>483,839,334</b>	<b>421,819,376</b>	<b>(62,019,958)</b>	<b>258,086,793</b>

MS. JENNIFER CHAPMAN  
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH  
SENIOR MINISTER,  
IN THE OFFICE OF THE PRESIDENT  
WITH RESPONSIBILITY FOR FINANCE  
AND THE PUBLIC SERVICE

**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 2023**

Agency No.	Description	2023			2022
		Wages & Salaries	Employment Overhead Expenses	Total Expenditure	Total Expenditure
		\$'000	\$'000	\$'000	\$'000
01	Office of the President	43,929	4,225	48,154	55,909
07	Parliament Office	0	1,923,675	1,923,675	1,794,398
08	Audit Office of Guyana	0	1,117,892	1,117,892	1,025,956
09	Public and Police Service Commission	0	159,928	159,928	142,160
10	Teaching Service Commission	0	140,539	140,539	120,212
11	Guyana Elections Commission	0	3,808,786	3,808,786	2,906,457
51	Ministry of Home Affairs	0	0	0	224
55	Supreme Court	0	2,583,241	2,583,241	2,255,206
56	Public Prosecutions	0	280,050	280,050	230,630
57	Office of the Ombudsman	0	61,559	61,559	56,471
58	Public Service Appellate Tribunal	0	60,026	60,026	67,523
59	Ethnic Relations Commission	0	127,673	127,673	94,167
60	Judicial Service Commission	0	9,522	9,522	3,660
61	Rights Commissions of Guyana	0	142,133	142,133	118,491
62	Public Procurement Commission	0	229,819	229,819	196,443
	Sub-total	43,929	10,649,068	10,692,997	9,067,907
03	Ministry of Finance				
	Pension and Gratuities	6,453,495	0	6,453,495	5,952,729
	Payments to Dependant's Pension Fund	270,000	0	270,000	270,000
	Sub-total	6,723,495	0	6,723,495	6,222,729
90	Public Debt				
	Internal Principal	11,709,944	0	11,709,944	9,679,944
	Internal Interest	4,222,608	0	4,222,608	3,872,438
	External Principal	13,459,722	0	13,459,722	12,658,183
	External Interest	7,438,980	0	7,438,980	4,853,888
	Sub-total	36,831,254	0	36,831,254	31,064,453
	GRAND TOTAL			54,247,746	46,355,089

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**STATEMENT OF RECEIPTS & PAYMENTS OF THE CONTINGENCIES FUND  
OF THE GOVERNMENT OF GUYANA  
FOR THE FISCAL YEAR ENDED 31ST DECEMBER 2023**

Notes

4

2023

\$'000

**RECEIPTS (Replenishment)**

Financial Paper # 1	4,743,000
Financial Paper # 4	1,899,647
<b>Total Receipts</b>	<b>6,642,647</b>

**PAYMENTS (Drawing Rights)**

Warrant #	Date of Warrant	Ministry/Department/Region	Amount \$'000
1	2/28/2023	Ministry of Amerindian Affairs	4,743,000
2	11/6/2023	Region No 6	3,829
3	11/6/2023	Region No 6	19,455
4	11/6/2023	Region No 6	4,021
5	10/6/2023	Region No 6	265,807
6	10/6/2023	Region No 6	125,152
7	10/24/2023	Ministry of Education	23,870
8	10/31/2023	Region No 1	8,900
9	10/31/2023	Region No 1	13,807
10	10/31/2023	Region No 1	153,600
11	10/31/2023	Region No 1	12,500
12	11/6/2023	Ministry of Education	7,860
13	11/23/2023	Ministry of Home Affairs	24,000
14	11/23/2023	Region No 9	9,778
15	11/23/2023	Region No 9	3,063
16	11/23/2023	Region No 9	23,086
17	11/23/2023	Region No 9	2,181
18	11/30/2023	Ministry of Agriculture	542,690
19	12/5/2023	Ministry of Foreign Affairs & International Cooperation	382,418
20	11/27/2023	Region No 9	140,630
21	12/5/2023	Ministry of Education	20,000
22	12/6/2023	Region No 2	12,000
23	12/7/2023	Ministry of Agriculture	101,000
<b>Total Payments</b>			<b>6,642,647</b>

2023

\$'000

**Summary**

Uncleared advances for 2022	3,813,000
Add: Payments (Drawing Rights) Authorised in 2023	6,642,647
<b>Less: Replishments Authorised in 2022</b>	<b>(3,813,000)</b>
<b>Less: Replenishments in 2023</b>	<b>(6,642,647)</b>
<b>Balance Outstanding as at 31/12/2023</b>	<b>0</b>

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**STATEMENT OF CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT OF GUYANA  
AS AT 31 DECEMBER 2023**

	Notes	2023 \$'000	2022 \$'000
<b>CURRENT ASSETS</b>			
<u>Central Government Bank Balances</u>			
<u>Consolidated Fund</u>			
New 407 Account		(112,461,147)	(90,695,005)
2000 Series	3	9,062,626	16,563,838
Other Ministries/Departments		65,764,495	41,209,119
Monetary Sterilisation Account	1.7	0	0
Redemption of T-Bills ( <i>Account # 404</i> )		(3)	(3)
Total Current Assets		(37,634,029)	(32,922,051)
<b>CURRENT LIABILITIES</b>			
Treasury Bills			
91 Days & K Series	1.7	31,650,608	993,480
180 & 360 Days	1.7	0	0
G Series	1.8	182,203,307	175,741,319
F Series	1.8	350,652	350,652
E Series		0	0
H Series	1.8	158,390,850	49,457,450
		372,595,417	226,542,902
Other Liabilities			
Dependents Pension Fund		3,995,255	3,483,768
Sugar Industry Welfare Committee		50,691	50,691
Sugar Industry Welfare Labour Fund		545,686	571,354
Sugar Industry Rehabilitation Fund		74,833	74,833
Sugar Industry Price Stabilization Fund		14,924	14,924
Miscellaneous		3,562,261	8,243,650
		3,664,840	7,860,411
Total Current Liabilities		380,839,067	234,403,312
<b>NET CURRENT LIABILITIES</b>		<u>418,473,096</u>	<u>267,325,363</u>

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## 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 of 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 transactions 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 expenses 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 the 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 the current year's expenditures. The banking effect also is what can be called a contra entry.

## **1.6 Capital Revenue**

Capital Revenue comprises mainly 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.

## **1.7 Monetary Sterilization Account**

No Treasury bills were for Monetary Policy which resulted in a zero balance in the Bank Account.

## **1.8 Treasury Bills – Fiscal Policy**

The F, G, and H series Treasury Bills were issued for the purpose of Fiscal Policy. The G and H Series mature in 364 days whilst the F Series matures in 82 days.

## **1.9 Reporting Currency**

The reporting currency is Guyana Dollar (GY\$)

## **2.0 Authorization Date**

The financial statements were authorized for issue on April 30<sup>th</sup>, 2024, by Hon. Dr. Ashni Singh, Senior Minister, in the Office of the President with responsibility for Finance and the Public Service.

## **3.0 2000 Series Bank Accounts**

The 2000 series are a combination of various project, grant, debt relief, and balance of payment accounts. These accounts do not form part of the Consolidated Bank Account Number 01610000407; however, they are government funds.

## **4.0 Statement of Receipts and Payments of the Contingencies Fund**

The sum of \$6.643 billion Contingency Fund Advance Warrants was issued during the period January to December 2023. They were subsequently cleared via Financial Paper 1 and 4.

**2000 Series Bank Accounts**

ACC'T #	Description	2023	2022	Net Change
	<b>TOTAL INACTIVE TO BE TRANSFERRED TO 407</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OLD ACCOUNTS</b>				
200810	Personal Investment Account	2,548,237	2,548,237	0
200960	DIA	254,411,181	254,411,181	0
201300	030 Stale Dated Cheques	7,253,622	7,253,622	0
200880	Accountant General	2,593,373,222	10,777,789,517	(8,184,416,295)
200970	HIA	3,098,089	3,098,089	0
200980	IDB - Techincal Coop Small Projects Swiss Fund	0	0	0
<b>New Accounts for 2005</b>				
201400	GOG/IBRD Global Fund-National Initiative to Accelerat Access...	84,696,159	75,762,989	8,933,170
<b>New Accounts for 2006</b>				
201440	Multilateral Debt Relief	464,217,348	464,217,348	0
201450	Japanese Non-Project Grant Aid	21,909,609	21,909,609	0
<b>New Accounts for 2008</b>				
201520	Official Global Fund/MOH Mal/Reg 9	196,217,261	60,902,827	135,314,434
<b>New Accounts for 2010</b>				
201590	Off Global Fund / MOH TB	20,559,609	20,801,311	(241,702)
<b>New Accounts for 2013</b>				
201620	Off-SBB LCDS US	325,260	325,260	0
<b>New Accounts for 2014</b>				
201660	Off- SEPG-GRT/FM-13897-GY	16,712,714	39,709,179	(22,996,465)
<b>New Accounts for 2015</b>				
201681	OFF-GUY FOR TNC UNEP US\$	190,584	190,584	0
<b>New Accounts for 2016</b>				
201390	BUDGETARY SUPPORT	105,603,290	0	105,603,290
201683	OFF IDB/GOG CIT. SEC. STRENGTHEN	0	4,738,765	(4,738,765)
201690	OFFICIAL USD HINTERLAND PROG	21	21	0
<b>New Accounts for 2017</b>				
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
<b>New Accounts for 2018</b>				
201694	OFFICIAL ATN/OC-15978-GY -SNAMPGP	0	0	0
201696	GUY CDB/OCC GRSNT-US\$	55,722	55,722	0
201698	OFFICIAL PSMOSP-INST. STRENGTH TO GUY SSFETY NET USD	0	10,437,302	(10,437,302)

**2000 Series Bank Accounts**

<b>ACC'T #</b>	<b>Description</b>	<b>2023</b>	<b>2022</b>	<b>Net Change</b>
<b>New Accounts for 2019</b>				
201651	Off GOG CDBTIP USD	10,842,000	10,842,000	0
201672	OFF-PROJRCT UNIT ACCOUNT	5,801,513	5,801,513	0
201697	OFFICIAL CAPITAL BUILDING FOR LOCAL GOVT TRFORM	0	0	0
<b>New Accounts for 2020</b>				
201240	Special Deposit - Accountant General	4,293,467,322	4,338,064,665	(44,597,343)
201653	OFF CRUDE LIFTING	56,694,223	40,923,832	15,770,391
<b>New Accounts for 2021</b>				
201321	OFF-Support for Indigenous Education	4,269,325	29,169,438	(24,900,113)
<b>New Accounts for 2022</b>				
201322	Official BNTF 10USD	408,252,171	58,691,499	349,560,672
201323	Official ESPP	231,803,437	125,190,925	106,612,512
201324	Official-ATN/OC-18997-GY GEDS USD	887,184	13,297,104	(12,409,920)
<b>New Accounts for 2023</b>				
201325	Official:GEF CREW + USD	81,732,000	0	81,732,000
	<b>TOTAL ACTIVE</b>	<b>9,062,626,476</b>	<b>16,563,837,912</b>	<b>(7,501,211,436)</b>
	<b>TOTAL (ACTIVE &amp; INACTIVE)</b>	<b>9,062,626,476</b>	<b>16,563,837,912</b>	<b>(7,501,211,436)</b>

**STATEMENT OF PUBLIC DEBT  
AS AT 31 DECEMBER 2023**

**SUMMARY SHEET**

DESCRIPTION	EXTERNAL	INTERNAL	TOTAL
	G\$'000	G\$'000	G\$'000
FUNDED	0	3,898,537	3,898,537
UNFUNDED	366,481,042	229,568,465	596,049,508
SUB TOTAL	<u>366,481,042</u>	<u>233,467,002</u>	<u>599,948,044</u>
SHORT-TERM Treasury Bills (91 days and K Series)	0	31,737,300	31,737,300
MEDIUM -TERM Treasury Bills (182 and 364 days)	0	344,552,400	344,552,400
GRAND TOTAL	<u><u>366,481,042</u></u>	<u><u>609,756,702</u></u>	<u><u>976,237,744</u></u>

MS. JENNIFER CHAPMAN  
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH  
SENIOR MINISTER,  
IN THE OFFICE OF THE PRESIDENT  
WITH RESPONSIBILITY FOR FINANCE  
AND THE PUBLIC SERVICE

NAME OF CREDITOR/LOAN IDENTIFICATION/DESCRIPTION OF LOAN 1	LOAN CURRENCY 2	ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2023 5	AMOUNT DISBURSED IN 2023 1_/3 6	DEBT SERVICE COST DUE & PAYABLE IN 2023		ACTUAL DEBT SERVICE COST PAID IN 2023			DEBT RELIEF (DEBT CANCELLATION/ 10	CLOSING BALANCE AS AT 31.12.23 11	GUYANA DOLLAR EQUIVALENT 31.12.23 12	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL 7	INTEREST 8	PRINCIPAL 8	INT 9	TOTAL PAYMENT 9				
					a `000	b `000	a `000	b `000	9=8a+8b `000				
<b>INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)</b>													
Secondary School Reform No. 2879-0 GUA	SDR	2,082	1,124	0	83	7	83	7	90	0	1,041	291,258	The borrower shall repay the principle amount in semi-annual installments payable commencing 1 October 2006 and ending 1 April, 2036.
Water Supply and Technical Assistance Credit No. 2559-0 GUA	SDR	2,606	920	0	84	8	84	8	91	0	836	234,056	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	1,935	0	97	15	97	15	112	0	1,839	514,459	This loan shall be repaid in semi-annual installments commencing 15 June 2013 ending 15 December 2042
Improving Teachers Education Project 4803-GY	SDR	2,800	2,089	0	279	18	279	18	296	0	1,810	506,559	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	5,270	0	620	45	620	45	665	0	4,650	1,301,180	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 No. 5473-GY	SDR	6,500	5,749	0	215	117	215	117	332	0	5,535	1,548,754	Repayment commencing June 1, 2019 to and including December 1,2028 at 1.65% of principle amount of credit and commencing June 1,2029 to and including December 1,2038 at 3.35% of principle amount of credit.
Flood Risk Management Project -5474-GY	SDR	7,700	6,811	0	254	139	254	139	393	0	6,557	1,834,669	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.
C/F												6,230,934	



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B/F												6,230,934	
Additional Financing University of Guyana Science & Technology Support Project 5753-GY	SDR	2,700	2,521	0	89	51	89	51	140	0	2,432	680,579	Repayment commencing on June 1, 2021 to and including December 1, 2030 at 1.65% of Principle amount of Credit and commencing on June 1, 2031 to and including December 1, 2040 at 3.35% of Principle amount of credit
Guyana Payment System Project 5966-GY	SDR	4,500	1,593	0	54	32	54	32	87	0	1,538	430,471	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	6,175	0	327	126	327	126	453	0	5,848	1,636,539	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	183	0	183	183	0	24,400	6,827,698	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	5,572	2,086	0	48	0	48	48	0	7,658	2,142,941	This loan shall be paid on each May 15 and November 15 commencing on May 15, 2029 to 2038 at 1%, and commencing on May 15 to and including November 15, and including November 15 2058 at 2%.
Additional Financing for Flood Risk Management Proj. & Amendment to Original Financing Agreement 6786-GY	SDR	18,400	6,950	6,807	0	78	0	78	78	0	13,757	3,849,395	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%.
C/F												21,798,556	

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B/F												21,798,556	
Covid-19 Emergency Response Proj. 6802-GY	SDR	5,400	4,033	1,019	0	35	0	35	35	0	5,052	1,413,703	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	5,540	3,461	0	27	0	27	27	0	9,001	2,518,735	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%.
COVID-19 Emergency Response Project- Additional Financing 6975-GY	SDR	3,500	0	2,259	0	8	0	8	8	0	2,259	632,131	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%. 1% and commencing December 1, 2041 ,to and including June 1 ,2061 at 2%.
Guyana Strengthening Human Capital through Education Project 71330	SDR	31,900	7,576	0	0	0	0	0	0	0	7,576	2,120,004	This loan shall be repaid commencing on December 1,2032, to and including June 1,2042. 1% and commencing December 1, 2042 to and including June1,2062 at 2%.
Enhancing Policies for Human Capital Accumulation Development Policy Financing 7473 <b>CARIBBEAN DEVELOPMENT BANK (CDB)</b>	SDR	26,700	0	26,700	0	0	0	0	0	0	26,700	7,471,292	This loan shall be repaid commencing on June 1,2030, through June 1,2035 at 8.33334% and 8.33326% on December 1,2035.
Caribbean Court of Justice 01/SFR-OR-GUY (OCR)	USD	4,400	1,485	0	220	70	220	70	290	0	1,265	263,753	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	1,485	0	220	28	220	28	248	0	1,265	263,753	This loan shall be repaid in 80 equal quarterly repayments beginning 1 October, 2009, ending 1 July, 2029.
C/F												36,481,926	

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B/F												36,481,926	
<b>CDB Con't</b>													
Third Road Project 2/SFR-OR-GUY (OCR)	USD	9,102	1,662	0	511	74	511	74	585	0	1,151	239,885	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	5,500	0	500	106	500	106	606	0	5,000	1,042,500	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	2,956	0	845	132	845	132	977	0	2,112	440,271	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	7,663	0	697	148	697	148	845	0	6,966	1,452,442	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	867	0	217	39	217	39	256	0	650	135,550	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	1,950	0	162	38	162	38	200	0	1,787	372,620	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	1,158	0	211	54	211	54	265	0	948	197,584	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	6,499	0	473	126	473	126	599	0	6,026	1,256,490	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	2,328	0	227	112	227	112	340	0	2,101	438,068	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 (SFR)	USD	12,277	11,197	0	614	219	614	219	833	0	10,583	2,206,596	This loan shall be repaid in 80 equal quarterly repay. Begin. 1 April ,2021 ending 1 Jan,2041
Fourth Road Project W.C.D. Road Improvement 7/SFR-OR-GUY (OCR)	USD	9,200	6,643	0	542	323	542	323	865	0	6,100	1,271,935	This loan shall be repaid in 68 equal quarterly repayments beginning 1 April 2019
C/F												45,535,867	

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B/F												45,535,867	
Fourth Road Project W.C.D. Road Improvement 7/SFR-OR-GUY (SFR)	USD	25,000	24,963	0	936	495	936	495	1,431	0	24,027	5,009,656	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	10,850	0	1,400	207	1,400	207	1,607	0	9,450	1,970,325	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	2,890	0	241	56	241	56	297	0	2,649	552,385	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	2,455	0	182	119	182	119	301	0	2,273	473,980	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	21,050	251	0	419	0	419	419	0	21,300	4,441,154	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	3,309	0	168	65	168	65	232	0	3,141	655,002	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	5,262	0	357	103	357	103	459	0	4,905	1,022,752	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	4,181	0	293	81	293	81	375	0	3,887	810,526	This loan shall be repaid in 120 equal quarterly repayments beginning 31 March 2007, ending 1 January 2037
C/F												60,471,649	

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B/F												60,471,649	
Poor Rural Community Support Services 13/SFR-GUY	USD	5,100	2,295	0	255	44	255	44	0	0	2,040	425,340	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	88	0	29	2	29	2	0	0	59	12,265	This loan shall be repaid in 68 equal quarterly repayments beginning 1 January, 2009, ending 1 October 2025
Enhancement of Tech., Voc., Edu. Training Prog (TVET) 18/SFR-GUY	USD	7,500	6,495	0	371	127	371	127	0	0	6,124	1,276,917	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	9,081	183	0	183	0	183	0	0	9,264	1,931,583	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	483	287	82	6	82	6	0	0	687	143,341	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	1,899	0	330	18	330	18	348	0	1,568	327,005	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	9,740	10,000	0	1,412	0	1,412	1,412	0	19,740	4,115,752	This loan shall be repaid in sixty-eight (68) equal quarterly installments commencing on the first due date after expiration of 5 years following the date of this agreement.
C/F												68,703,852	

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B/F													
Linden to Mabura Hill Road Upgrade Project 10/SFR-OR-GUY	USD	10,966	915	265	0	8	0	8	8	0	1,181	246,212	This loan shall be repaid in sixty -eight (68) equal quarterly installments commencing on the first due date after expiration of 5 years following the date of this agreement.
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.
<b>CARICOM DEVELOPMENT FUND (CDF)</b> 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	3,666	0	412	105	412	105	517	0	3,254	678,455	This loan amounts to US\$7,317,996 comprising of two components. The first component shall be repaid in quarterly installments at an annual interest rate of 3.0% per annum.First repayment 30 March, 2015 and ending 30 December, 2030. The second component amounting to US\$2,657,789 is considered as a grant and shall not be repaid.
For Consultancy ,Non Consultancy Service and Works for Rural Agricultural Infrastructure Development Regions 4 and 5 Loan No.GUY L0002	USD	6,625	5,317	0	404	155	404	155	559	0	4,913	1,024,393	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 installments 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.
C/F												70,652,911	

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B/F												70,652,911	
<b>INTER-AMERICAN DEVELOPMENT BANK (IDB)</b> Main Road Rehabilitation - Transportation Loan No. 999/SF-GY	USD	41,000	6,631	0	428	130	428	130	558	0	6,204	1,293,451	This loan shall be completely repaid by the Borrower by means of 60 semi-annual, equal installments. Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 18 March 2008 and 2% per annum thereafter.
Urban Development Programme Loan No. 1021/SF-GY	USD	20,000	3,896	0	236	77	236	77	313	0	3,660	763,024	Loan to be repaid in 60 equal semi-annual installments beginning 13 September 2009 and ending 13 September 2039.
Transportation - Loan No.1042-1/SF-GY	USD	20,200	6,821	0	390	134	390	134	524	0	6,431	1,340,852	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	1,082	0	62	21	62	21	83	0	1,020	212,756	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	5,682	0	325	112	325	112	437	0	5,357	1,116,984	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	7,637	0	436	151	436	151	587	0	7,200	1,501,263	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.
C/F												76,881,241	

NAME OF CREDITOR/LOAN IDENTIFICATION/DESCRIPTION OF LOAN 1	LOAN CURRENCY 2	ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2023 5 *_3	AMOUNT DISBURSED IN 2023 6	DEBT SERVICE COST DUE & PAYABLE IN 2023		ACTUAL DEBT SERVICE COST PAID IN 2023			DEBT RELIEF (DEBT CANCELLATION/ 10	CLOSING BALANCE AS AT 31.12.23 11 11=(5+6+7b-8a-8b)-10	GUYANA DOLLAR EQUIVALENT 31.12.23 12	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL 7	INTEREST 8	PRINCIPAL 8	INT 9	TOTAL PAYMENT 9				
					a `000	b `000	a `000	b `000	9=8a+8b `000				
B/F													
Environmental Protection Loan No.1052/SF-GY	USD	900	218	0	12	4	12	4	17	0	206	76,881,241 42,915	The loan shall be completely repaid by the Borrower by means of 60 semi-annual equal installments .Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 24 May 2010 and 2% per annum thereafter.
Social Impact Amelioration Prog Simap111- Loan No.1085	USD	20,000	8,814	0	452	174	452	174	626	0	8,362	1,743,556	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	7,640	0	392	151	392	151	543	0	7,248	1,511,249	The first installment shall be paid on 15th July 2012 & interest shall be paid semiannually at 1% until January 15 2012 & 2% thereafter. Loan to be closed 2042/01/15 this loan had a part cancellation in 2008
Unserviced Areas Electrification Prog Loan No.1103	USD	27,400	12,716	0	636	251	636	251	887	0	12,081	2,518,801	This loan shall be repaid semi-annual consecutive equal installments. The first installment shall be paid on March 3 , 2013 & last installment September 3, 2042.
Basic Education Access Management Support Loan No. 1107	USD	33,500	16,564	0	828	327	828	327	1,155	0	15,735	3,280,846	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	2,981	0	145	59	145	59	204	0	2,835	591,174	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	1,982	0	92	39	92	39	131	0	1,890	394,115	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
C/F												86,963,896	



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B/F												86,963,896	
Health Sector Programme Loan No.1548/SF-GY	USD	23,000	17,250	0	767	341	767	341	1,108	0	16,483	3,436,775	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 Prog Loan No. 1550/SF-GY	USD	15,000	3,750	0	170	74	170	74	245	0	3,580	746,388	Interest shall be paid semi-annually on the outstanding balance of the loan at the rate of 1% p.a until 30/7/2044 and 2% p.a. thereafter.
Fiscal & Financial Management Prog Loan No. 1551/SF-GY	USD	13,000	8,719	0	396	172	396	172	569	0	8,322	1,735,219	Interest shall be paid semi-annually on the outstanding balance of the loan at the rate of 1% p.a until 30/7/2044 and 2% p.a. thereafter.
New Amsterdam Road Project Loan No.1554/SF-GY	USD	37,300	27,872	0	1,239	551	1,239	551	1,790	0	26,633	5,553,058	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 6 Dec. 2015 and last installment 6 June 2045.
Agriculture Support Services Prog Loan No. 1558/SF-GY	USD	22,500	12,401	0	564	245	564	245	809	0	11,838	2,468,176	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	2,263	0	101	45	101	45	145	0	2,162	450,821	The loan shall be repaid semiannual, consecutive and equal installments. The first installment 15 Dec.2015 and last installment 15th June 2045.
Georgetown Solid Waste Mng. Prog. Loan No. 1730/SF- GY	USD	18,070	12,403	0	506	245	506	245	752	0	11,897	2,480,481	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.
Prog. For Modernization of Justice Admin. Loan No. 1745/SF- GY	USD	15,000	12,250	0	500	242	500	242	742	0	11,750	2,449,875	Loan shall be repaid semiannual, consecutive equal installments. The first installment on 6 Jun. 2017 and last installment 6 June 2057.
C/F												106,284,690	

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B/F													
Prog. For Modernization of Justice Admin. Loan No. 1746/SF- GY	USD	10,000	8,162	0	333	162	333	162	495	0	7,829	1,632,276	Loan shall be repaid in 60 semi-annual, consecutive equal installment. The first installment on Sept. 20, 2017 and last installment March 20, 2047.
Support For Competitiveness Loan No. 1750/SF- GY	USD	18,000	14,700	0	600	291	600	291	891	0	14,100	2,939,850	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.
Support For Competitiveness Loan No. 1751/SF- GY	USD	8,650	6,079	0	248	120	248	120	368	0	5,831	1,215,794	Loan shall be repaid in 60 semi-annual installments commencing Sept. 20,2017 ending March 20,2047,Int. at 1% per annum for first 10 years and 2% thereafter .
Citizen Security Programme Loan No. 1752/SF- GY	USD	19,800	16,170	0	660	320	660	320	980	0	15,510	3,233,827	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. Prog. Loan No. 1803/SF- GY	USD	24,300	20,150	0	806	399	806	399	1,205	0	19,344	4,033,258	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	USD	10,450	6,628	0	428	311	428	311	739	0	6,200	1,292,732	This loan shall be repaid in a 1 shot payment on April 6th, 2048 and Interest is 0.25% per annum.
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	3,796	0	245	165	245	165	410	0	3,551	740,388	This loan shall be repaid in a 1 shot payment on April 6th, 2048 and Int. is 0.25% per annum.
C/F												123,551,259	

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B/F												123,551,259	
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 equal installment the 1st installments beginning April 6,2014 & ending April 6, 2038.
Financial Sector Reform Prog. Loan No 2091/ BL - GY Fixed OCR	USD	2,500	1,633	0	102	87	102	87	189	0	1,531	319,133	This loan shall be repaid in semi-annual consecutive equal installments. First installment beginning Dec 12th,2014 and ending Dec 12th,2038. Int. is 5.54% per annum
Financial Sector Reform Prog.Loan No 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 Prog. Loan No 2102 / BL - GY OCR	USD	13,950	9,374	0	568	372	568	372	940	0	8,806	1,836,011	This loan shall be repaid in a 1 shot payment on April 17th, 2048 and Int. is 0.25% per annum.
Urban Development of Housing Prog. Loan No 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 equal installments. First installment beginning April 17th, 2015 & ending April 17th, 2049. Interest is 4.66% per annum.
Transportation Rehab Project Loan No 2215 / BL-GY OCR *_3	USD	12,400	8,907	0	509	316	509	316	825	0	8,398	1,751,044	This loan shall be repaid in semi-annual consecutive equal installments. First installment beginning March 21st, 2016 and ending March 21st,2040.
Transportation Rehab Project Loan No 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 Prog. Loan 2235 / BL - GY OCR	USD	2,500	1,735	0	102	77	102	77	179	0	1,633	340,408	This loan shall be repaid in semi-annual consecutive & equal installments. First installment beginning Nov 23rd, 2015 and ending Nov 23rd, 2039.Int is 4.28% per annum.
Capital Markets Prog. Loan No 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.
C/F												135,548,978	

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B/F												135,548,978	
Health Sector Reform Prog. Loan No. 2270 / BL-GY OCR	USD	2,500	1,900	0	109	77	109	77	143	0	1,791	373,423	This loan shall be repaid in semi-annual consecutive equal installments. First installment beginning Feb 23rd, 2016 and ending Feb 17th, 2040. Interest is 4.66% per annum.
Health Sector Reform Prog. Loan No. 2270 / BL-GY FSO	USD	2,500	2,482	0	0	6	0	6	6	0	2,482	517,397	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. Proj. Loan No. 2326 / BL- GY OCR	USD	1,000	735	0	41	25	41	25	66	0	694	144,673	This loan shall be repaid in semi-annual consecutive equal installments. First installment beginning July 26th, 2016 and ending July 26th, 2040. Interest is 4.66% per annum.
Water and Sanitation Rehab. Proj. Loan No. 2326 / BL- GY FSO	USD	1,000	1,000	0	0	3	0	3	3	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. Proj. Loan No.2428 / BL- GY OCR	USD	4,750	3,449	0	192	148	192	148	340	0	3,257	679,097	This loan shall be repaid in semi-annual consecutive equal installments. First installment beginning Dec 8th, 2016 and ending Dec 8th,2040.
Water and Sanitation Rehab. Proj. Loan No.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 Prog. Loan No.2441 / BL - GY OCR	USD	2,500	1,837	0	102	95	95	102	197	0	1,735	361,684	This loan shall be repaid in semi-annual consecutive and equal installments. First installment beginning Nov 9th, 2016 and ending Nov 9th, 2040. Int. is 4.99% per annum
Private Sector Development Prog. Loan No.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 Loan No. 2454 / BL- GY OCR	USD	10,000	7,348	0	408	294	408	294	702	0	6,940	1,446,892	This loan shall be repaid in semi-annual consecutive equal installment. First installment beginning Dec 8th, 2016 and ending Dec 8th,2020.
C/F												140,780,832	

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B/F												140,780,832	
East Bank Demerara Four Lane Extension Loan No. 2454 / BL- GY	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.
Linden Water Supply Rehabilitation Prog. Loan No.2535 BL-GY	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 Prog. Loan No.2535 BL-GY OCR	USD	6,000	4,653	0	245	181	245	181	426	0	4,408	919,102	This loan shall be repaid in semi-annual consecutive equal installments. First installment beginning July 13th, 2017 and ending July 13th,2041.
New Energy Programme Loan No.2567 BL-GY OCR	USD	2,500	1,957	0	103	83	103	83	186	0	1,854	386,537	This loan shall be repaid in semi-annual consecutive equal installments. First installment beginning Sept 23rd, 2017 and ending Sept 23rd, 2041. Int. is 4.66% per annum.installment beginning Sept 23rd,2017 and ending Sept 23rd,2041. Int. is 4.66%per annum.
New Energy Programme Loan No.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 Prog. Loan No.2741 BL-GY OCR	USD	33,100	27,012	2,250	1,318	964	1,318	964	0	0	27,944	5,826,424	This loan shall be repaid in a 1 shot payment on March 15th,2053
Road Network Upgrade & Expansion Prog. Loan No.2741 BL-GY FSO	USD	33,100	29,552	2,250	0	71	0	71	71	0	31,802	6,630,772	Repayment begins 72 months from date of contract and ends no later than thirty years from the same date.
Environment Sector Strengthening Prog. Loan No.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 Prog. Loan No.3106 BL-GY (OCR)	USD	8,460	7,251	0	345	341	345	341	686	0	6,906	1,439,927	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
C/F												161,603,858	

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B/F												161,603,858	
Power Utility Upgrade Prog. Loan No.3238-OC-GY	USD	22,500	19,289	0	877	697	877	697	1,574	0	18,412	3,838,994	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 Prog. Loan No.3239/BLGY OCR	USD	7,571	7,020	0	319	209	319	209	528	0	6,701	1,397,098	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 Prog. Loan No.3239/BLGY FSO	USD	7,571	7,571	0	0	19	0	19	19	0	7,571	1,578,527	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 Prog. Loan No. 3242/OC GY	USD	7,500	6,735	0	306	255	306	255	561	0	6,429	1,340,357	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 Prog. Loan No. 3243/BLGY OCR	USD	4,669	4,193	0	191	116	191	116	307	0	4,002	834,439	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 & Sanitation Infrastructure Improvement Prog. Loan No. 3243/BLGY 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 Loan No. 3369/BL-GY OCR	USD	7,500	6,957	0	309	315	309	315	624	0	6,648	1,386,093	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 Loan No.3369/BL-GY FSO	USD	7,500	7,500	0	0	19	0	19	19	0	7,500	1,563,750	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 Loan No. 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
C/F												176,305,559	

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B/F												176,305,559	
Environment and Natural Disasters Loan No. 3422/BL-GY (OCR)	USD	8,580	7,880	0	350	271	350	271	621	0	7,529	1,569,877	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.Loan No. 3779/BL-GY (FSO)	USD	4,000	4,000	0	0	10	0	10	10	0	4,000	834,000	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 of Improved Maternal & Child Health Proj. Loan No. 3779/BL-GY (OCR)	USD	4,000	4,000	0	163	131	163	131	294	0	3,837	799,959	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. Loan No.3798/BL-GY (OCR)	USD	7,500	2,381	4,261	134	192	134	192	326	0	6,508	1,356,942	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 Prog. Loan No.3798/BL-GY (FSO)	USD	7,500	2,381	4,261	0	8	0	8	8	0	6,642	1,384,847	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 Loan No.	USD	12,500	2,707	1,479	135	162	135	162	297	0	4,051	844,649	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 & Trade Promotion Program Loan	USD	4,500	2,707	1,479	0	7	0	7	7	0	4,186	872,766	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 Loan No. 3876/BL-GY (FSO)	USD	4,000	2,655	647	0	7	0	7	7	0	3,302	688,480	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												184,657,079	

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					a `000	b `000	a `000	b `000	9=8a+8b `000				
B/F												184,657,079	
Support for Criminal Justice System Loan No.3876/BL-GY (OCR)	USD	4,000	2,655	647	122	156	122	156	277	0	3,180	663,076	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 Loan No.4698/BL-GY (OCR)	USD	5,820	5,820	0	0	119	0	119	119	0	5,820	1,213,470	This loan shall be repaid in semi-annual equal installment, the first installment shall be due 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 Loan No.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.
Establishing an Electronic Single Trade Window Loan No.4659/BL-GY (OCR)	USD	3,000	1,171	0	0	83	0	83	83	0	1,171	244,199	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 Loan No.4659/BL-GY (FSO)	USD	3,000	1,171	0	0	3	0	3	3	0	1,171	244,199	This loan shall be repaid by the borrower in semi-annual consecutive equal installment. The installment shall be due from the borrower on the expiry date of 66 months period following the effective date of this contract expiry date of 66 months period following the effective date of this contract
Energy Matrix Diversification & Institutional Strengthening of Energy (ESIMSE) Loan No.	USD	10,580	5,241	600	0	351	0	351	351	0	5,841	1,217,914	This loan shall be repaid by the borrower in semi-annual consecutive equal installment .
C/F												189,453,407	



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					PRINCIPAL 7	INTEREST 8	PRINCIPAL 8	INT 9	TOTAL PAYMENT 9				
		`000	*_/3 `000	`000	`000	`000	`000	`000	`000	`000	`000		
B/F												189,453,407	
Energy Matrix Diversification & Institutional Strengthening of Energy (ESIMSE) Loan No.4676-BL-GY-FSO	USD	10,580	5,241	600	0	13	0	13	13	0	5,841	1,217,914	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. from the date of the signature of this contract.
Contingent Loan for COVID-19 Public Health Emergency GY-00006 Loan No.5186 OCR	USD	15,400	15,400	0	0	860	0	860	860	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
Contingent Loan for COVID-19 Public Health Emergency GY-00006 Loan No.5186 FSO	USD	6,600	6,600	0	3	17	0	17	17	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 period.
Support to Safety Nets for Vulnerable Population Loan No.5180/BL-GY Regular OC	USD	21,280	17,513	1,171	0	1,004	0	1,004	1,004	0	18,683	3,895,424	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 Loan No.5180/BL-GY	USD	9,120	7,505	502	0	19	0	19	19	0	8,007	1,669,467	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 Loan No.5201/BL- GY Regular OC	USD	23,800	23,800	0	0	1,268	0	1,268	1,268	0	23,800	4,962,300	The loan shall be repaid by the borrower in semi-annual ,consecutive , in sofar as possible ,equal installment
Strengthen Public Policy & Fiscal Management in Loan No. 5201/BL-GY Concessional OC	USD	10,200	10,200	0	0	26	0	26	26	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.
Strengthen Public Policy and Fiscal Management Loan No. 5560/OC-GY	USD	130,000	130,000	0	0	7,393	0	7,393	7,393	0	130,000	27,105,000	The loan shall be repaid by the borrower in semi-annual ,consecutive equal installments.The first installment shall be due on the expiration date of the (66) month period .
C/F												235,017,212	

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B/F												235,017,212	
Enhancing the National Quality Infrastructure for Competitiveness Loan No.5594/OC-GY	USD	8,000	0	5,799	0	11	0	11	0	0	5,799	1,209,184	The loan shall be repaid by borrower in semi-annual, consecutive equal installments.The first installment due on expiration date of 66 months period.
Support Climate Resilient Road Infrastructure Development Loan No.5629/OC-GY	USD	100,000	0	10,434	0	142	0	142	142	0	10,434	2,175,453	The loan shall be repaid by borrower in semi-annual, consecutive equal installments.The first installment due on expiration date of 66 months period.
First Individual Operation for Health Care Network Strengthening in Guyana Loan No.5706/OC-GY	USD	97,000	0	556	0	137	0	137	137	0	556	115,926	The loan shall be repaid by borrower in semi-annual, consecutive equal installments.The first installment due on expiration date of 66 months period.
Support to Human Services in Guyana Loan No. 5828/OC-GY	USD	30,000	0	30,000	0	0	0	0	0	0	30,000	6,255,000	The loan shall be repaid by borrower in semi-annual, consecutive equal installments.The first installment due on expiration date of 66 months period.
Conditional Credit Line for Investment Projects (CCLIP) GY-O0010-OCR	USD	160,000	0	0	0	0	0	0	0	0	0	0	Individual operations will be governed by the provisions established in each of the individual contracts.
<b>INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT</b>													
CAD/Guyana Poor Rural Communities Support Services Project Loan No.436-GY	SDR	7,300	3,093	0	221	23	221	23	244	0	2,872	804,740	Principle payment shall be made semi-annually on 1 April and 1 October commencing 1/4/2007 and ending 1/10/2036.
Financing Project (READ) IFAD Loan No. 742-GY	SDR	1,850	1,541	0	62	11	62	11	73	0	1,480	414,617	To be repaid in 60 semi-annual payments beginning June 15, 2018, ending December 15,2047
Hinterland Environmentally Sustainable Agriculture Development Project	USD	7,960	3,398	3,430	398	105	398	105	503	0	6,431	1,340,811	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%
C/F												247,332,942	

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B/F												247,332,942	
<b>OPEC - INTERNATIONAL DEVELOPMENT</b>													
OPEC Fund for International Development Loan No.	USD	7,500	3,000	0	375	29	375	29	404	0	2,625	547,313	Repayment of 40 equal consecutive semi-annual installments. Commencing 2011-01-15 and ending 2030-07-15
OPEC Fund for International Development Loan No.	USD	18,226	4,860	0	608	47	608	47	655	0	4,253	886,675	Principle repayment shall be made semi-annually commencing 2006/02/16, ending 2030/08/16
<b>GUYMINE'S Liabilities</b>													
Bond- Ruston Bucyrus plc	GBP	21	22	0	0	0	0	0	0	0	22	5,938	The Bond N0.3/1994 to Ruston Bucyrus plc for GBP 21,273.94 Date of Maturity 17th May 2006
<b>USA PL 480 for 1999</b>													
	USD	3,000	337	0	48	8	48	8	57	0	289	60,215	26 Annual principle Repayments commencing 2004-12-30 & ending 2029-12-30
<b>EUROPEAN ECONOMIC COMMUNITY (EEC)</b>													
Rehabilitation of the Bauxite Industry Sysmin - 3663/Gua/P	EUR	10,496	3,369	0	434	33	434	33	466	0	2,936	676,100	Repayment in 51 semi-annual installment beginning March 1 ,2005, ending March 1 ,2030.
<b>NON-PARIS CLUB CREDITORS</b>													
<b>YUGOSLAVIA CREDIT AGREEMENT</b>													
	USD	1,175	1,476	0	0	24	0	0	0	0	1,500	312,748	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.
<b>UNITED ARAB EMIRATES ECONOMIC CO-OPERATION</b>													
	UAE	19,840	31,854	0	0	476	0	0	0	0	32,331	1,835,416	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.
<b>ARGENTINA</b>													
	USD	6,783	16,913	0	0	346	0	0	0	0	17,259	3,598,521	Repayable 1996 to 1998 at 7.5%.
C/F												255,255,867	

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B/F												255,255,867	
<b>KUWAIT</b>	USD	26,854	18,854	0	0	0	0	0	0	0	18,854	3,930,973	Principle of USD 8,000,000 is to be repaid in equal annual instalments over 4yrs commenced on 15 May,2019 & end 15 May,2022. The remaining principle would be treated under a debt swap arrangement. Interest outstanding is USD 67,652,340.90, 25% would be treated in part of a debt swap arrangement & the balance would be repaid in cash over 5yrs with interest rate of 1% p.a as of 15 May,2024.
<b>LIBYA</b>	USD	15,000	45,754	0	0	283	0	0	0	0	46,037	9,598,775	Repayable 1981 to 1993 at varying interest rates.
<b>ITALY</b> Procurement of Equipment for rehab.main. & construction of drainage & irrigation facilities in	EUR	3,305	1,747	0	175	17	175	17	192	0	1,572	362,061	36 semi-annual installments beginning April 23, 2015, ending October 23 2032
<b>EXPORT IMPORT BANK OF CHINA</b> The design and supply of the co-generation plant under the Skeldon Sugar	YUAN	270,000	43,064	0	17,226	775	17,226	775	18,001	0	25,839	759,618	31 equal semi-annual installments commencing March 21, 2010, ending on March 21, 2025.
Guyana Power and light Infrastructure Development Project	YUAN	270,000	127,962	0	15,995	2,514	15,995	2,514	18,509	0	111,967	3,291,662	31 equal semi-annual installments commencing September 21, 2015, ending on June 29, 2030.
Supply & Implementation Service Contract for Guyana E-Government Project	YUAN	215,000	131,234	0	13,814	2,556	13,814	2,556	16,370	0	117,420	3,451,964	31 equal semi-annual installments comm. March 21, 2017, ending on September 21, 2032.
CJIA Loan Extension Project	YUAN	825,000	567,286	0	53,206	11,086	53,206	11,086	64,292	0	514,080	15,113,188	31 equal semi-annual installments comm. March 21, 2018, ending on December 17, 2032.
East Coast Demerara Road Improvement Project	YUAN	313,839	303,525	0	20,235	5,973	20,235	5,973	26,208	0	283,290	8,328,296	31 equal semi-annual installments principle, 5 years grace period and Fixed Interest Rate at 2% per annum
C/F												300,092,404	

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		`000	*_/3 `000	`000	`000	`000	`000	`000	`000	`000	`000		
B/F												300,092,404	
Guyana National Broad Band Project	YUAN	249,044	249,039	0	0	5,050	0	5,050	5,050	0	249,039	7,321,370	The rate of interest shall be 2% per annum. The maturity period shall be 240 months, among which the grace period shall be 60 months and the repayment shall be 180 months.
Guyana East Coast Demerara Road Project Phase 2	YUAN	1,384,581	0	276,916	0	0	0	0	0	0	276,916	8,140,917	The Maturity Period for Facility shall be 240 months, among which the Grace Period shall be 60 months & the Repayment Period shall be 180 months
<b>BANK OF CHINA</b> Facility Agreement for the construction of the New Demerara River	EUR	160,852	0	0	0	0	0	0	0	0	0	0	The borrower shall repay the loan in 24 equal semi-annual instalments .
<b>CHINA CAMC ENGINEERING.CO.LTD (CAMCE)</b> Regional Hospital Project Lot 1 Essequibo,Region 2	EUR	22,689	0	5,823	0	0	0	0	0	0	5,823	1,341,210	Repayment in 14 installments beginning from 2025 every January 10 and July 10 .
Regional Hospital Project Lot 2 De Kinderen,Region 3	EUR	22,689	0	5,595	0	0	0	0	0	0	5,595	1,288,700	Repayment in 14 installments beginning from 2025 every January 10 and July 10 .
Regional Hospital Project Lot 3 Diamond,Region 4	EUR	22,689	0	5,745	0	0	0	0	0	0	5,745	1,323,246	Repayment in 14 installments beginning from 2025 every January 10 and July 10 .
Regional Hospital Project Lot 4 Enmore ,Region 4	EUR	22,689	0	8,291	0	0	0	0	0	0	8,291	1,909,616	Repayment in 14 installments beginning from 2025 every January 10 and July 10 .
Regional Hospital Project Lot 5 Bath ,Region 5	EUR	22,689	0	8,595	0	0	0	0	0	0	8,595	1,979,631	Repayment in 14 installments beginning from 2025 every January 10 and July 10 .
Regional Hospital Project Lot 6 Bath ,Region 6	EUR	22,689	0	5,745	0	0	0	0	0	0	5,745	1,323,246	Repayment in 14 installments beginning from 2025 every January 10 and July 10 .
C/F												324,720,340	

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B/F												324,720,340	
<b>EXIM BANK OF INDIA</b>													
Construction of Cricket Stadium	USD	19,000	2,550	0	1,265	40	1,265	40	1,305	0	1,284	267,797	30 equal semi-annual installments comm. 14.01.2010 & end 14.07.2024. Interest rate 1.75%
Construction of Traffic Lights	USD	2,100	562	0	140	9	140	9	149	0	422	87,920	Repayment of 30 installments to be paid 2 times each year on 14 January and 14 July commencing 2012-01-14 and ending 2026-07-14
Acquisition and Installation of Irrigation Pumps	USD	4,000	1,362	0	195	23	195	23	218	0	1,168	243,477	30 equal semi-annual installments commencing January 14, 2015, ending on July 14, 2029.
Multi Specialty Hospital Project	USD	19,000	2,857	0	286	49	286	49	335	0	2,571	536,109	30 equal semi-annual instalments commencing Jan 14,2018, ending on July 14,2032.
East Bank East Coast Road Linkage Project	USD	50,000	10,372	8,472	3,226	191	3,226	191	3,416	0	15,618	3,256,382	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	3,856	1,922	0	98	0	98	98	0	5,779	1,204,831	The principle amount shall be repaid in semi-annual equal installments commencing on the 14 January, 2022 and ending on the 14 July, 2036.
High Capacity Fixed and Mobile Drainage Pumps and Associated Structures	USD	4,000	2,869	0	0	54	0	54	54	0	2,869	598,128	40 equal semi-annual installments commencing July19, 2022, ending on July 19, 2032. Fixed Interest Rate at 1.75%.
Hospital Upgrade	USD	17,500	634	211	0	13	0	13	13	0	845	176,117	40 equal semi-annual instalments commencing July19, 2022, ending on July 19,2032. Fixed Interest Rate at 1.75%.
Procurement and installation of Solar Home Lighting System	USD	7,290	0	6,794	0	55	0	55	55	0	6,794	1,416,631	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												332,507,732	

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B/F														
<b>ISLAMIC DEVELOPMENT BANK</b> Power Small Hydro Project	USD	14,630	232	4,795	0	25	0	25	25	0	5,026	332,507,732	1,047,984	Payments shall be made in 32 semi-annual equal consecutive instalments. The first payment instalment shall be due & payable after 6 months at the gestation period & each subsequent instalment 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
Reconstruction of the Soesdyke-Linden Highway Project	USD	200,000	0	766	0	0	0	0	0	0	766	159,763	159,763	Payments shall be made in 32 semi-annual equal consecutive instalments. The first payment instalment shall be due & payable after 6 months at the gestation period each subsequent instalment shall be due & payable at the end of 6 months from the date & of the payment installment immediately
<b>REPUBLIC BANK LIMITED (T&amp;T)</b> Atlantic Hotel Inc	USD	17,307	13,204	0	984	817	984	817	1,802	0	12,220	2,547,849	2,547,849	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.
<b>UK EXPORT FINANCE</b> Facility relating to the delivery of medical equipment to Guyana Paediatric and Maternal Hospital	EUR	161,017	28,407	21,483	0	245	0	245	245	0	49,890	11,490,207	11,490,207	This loan shall be repaid in 6 monthly equal installments being (1/20th) of the amount that would be outstanding on the last day of the availability period.
C/F												347,753,535		

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B/F												347,753,535	
<b>CANADA</b>													
Supporting Guyana's Social Protection	CAD	120,000	0	0	0	0	0	0	0	0	0	0	This loan shall be repaid in 10 equal consecutive annual installments.
<b>VENEZUELA</b>													
PetroCaribe Agreement-7th shipment 2014	USD	3,199	1,755	0	95	18	95	18	113	0	1,660	346,157	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	1,924	0	104	19	104	19	124	0	1,819	379,291	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	1,814	0	98	18	98	18	117	0	1,715	357,641	Repayment of 23 installments to be paid once each year commencing 2017-03-09 & ending 2039-03-09.
PetroCaribe Agreement-10th shipment 2014	USD	2,311	1,793	0	97	18	97	18	115	0	1,696	353,598	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	1,644	0	89	16	89	16	106	0	1,555	324,137	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	1,936	0	105	19	105	19	124	0	1,831	381,719	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	1,612	0	87	16	87	16	104	0	1,525	317,906	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	2,128	0	115	21	115	21	137	0	2,013	419,711	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	1,961	0	106	20	106	20	126	0	1,854	386,656	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	2,513	0	136	25	136	25	161	0	2,377	495,576	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	1,903	0	103	19	103	19	122	0	1,800	375,219	Repayment of 23 installments to be paid once each year commencing 2017-04-30 & ending 2039-04-30.
C/F												351,891,144	



NAME OF CREDITOR/LOAN IDENTIFICATION/DESCRIPTION OF LOAN	LOAN CURRENCY	ORIGINAL AMOUNT OF LOAN	OPENING BALANCE AS AT 01.01.2023	AMOUNT DISBURSED IN 2023 1_/	DEBT SERVICE COST DUE & PAYABLE IN 2023		ACTUAL DEBT SERVICE COST PAID IN 2023			DEBT RELIEF (DEBT CANCELLATION/)	CLOSING BALANCE AS AT 31.12.23	GUYANA DOLLAR EQUIVALENT 31.12.23	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL	INTEREST	PRINCIPAL	INT	TOTAL PAYMENT				
1	2	3	5	6	7	8	8	9	10	11	12		
		`000	*_/3 `000	`000	`000	`000	`000	`000	`000	`000	11=(5+6+7b-8a-8b)-10 `000	`000	
B/F												351,891,144	
<b>VENEZUELA Con't</b>													
PetroCaribe Agreement-18th shipment 2014	USD	2,461	1,910	0	104	19	104	19	123	0	1,807	376,677	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	1,426	0	77	14	77	14	92	0	1,348	281,107	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	1,662	0	90	17	90	17	107	0	1,572	327,823	Repayment of 23 installments to be paid once each year commencing 2017-05-16 & ending 2039-05-16.
PetroCaribe Agreement-21st shipment 2014	USD	2,535	1,967	0	107	20	107	20	126	0	1,861	387,920	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	1,733	0	94	17	94	17	111	0	1,639	341,643	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	1,783	0	97	18	97	18	115	0	1,687	351,657	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	2,272	0	123	23	123	23	146	0	2,149	448,037	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	1,720	0	93	17	93	17	111	0	1,627	339,198	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	1,386	0	75	14	75	14	89	0	1,311	273,285	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	2,139	0	116	21	116	21	137	0	2,023	421,807	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	1,713	0	93	17	93	17	110	0	1,620	337,819	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	1,970	0	107	20	107	20	127	0	1,863	388,394	Repayment of 23 installments to be paid once each year commencing 2017-07-30 & ending 2039-07-30
C/F												356,166,510	

NAME OF CREDITOR/LOAN IDENTIFICATION/DESCRIPTION OF LOAN 1	LOAN CURRENCY 2	ORIGINAL AMOUNT OF LOAN 3 `000	OPENING BALANCE AS AT 01.01.2023 5 *_3 `000	AMOUNT DISBURSED IN 2023 1_ 6 `000	DEBT SERVICE COST DUE & PAYABLE IN 2023		ACTUAL DEBT SERVICE COST PAID IN 2023			DEBT RELIEF (DEBT CANCELLATION/ 10 `000	CLOSING BALANCE AS AT 31.12.23 11 `000	GUYANA DOLLAR EQUIVALENT 31.12.23 12 `000	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL 7 a `000	INTEREST 8 b `000	PRINCIPAL 8 a `000	INT 9 b `000	TOTAL PAYMENT 9 9=8a+8b `000				
					11=(5+6+7b-8a-8b)-10								
B/F												356,166,510	
<b>VENEZUELA Con't</b>													
PetroCaribe Agreement-30th shipment 2014	USD	2,294	1,781	0	97	18	97	18	114	0	1,684	351,105	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	1,835	0	100	18	100	18	118	0	1,735	361,772	Repayment of 23 installments to be paid once each year commencing 2017-08-04 & ending 2039-08-04
PetroCaribe Agreement-32nd shipment 2014	USD	2,320	1,801	0	98	18	98	18	116	0	1,703	355,049	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	1,631	0	88	16	88	16	105	0	1,542	321,573	Repayment of 23 installments to be paid once each year commencing 2017-08-26 & ending 2039-08-26
PetroCaribe Agreement-34th shipment 2014	USD	2,976	2,309	0	125	23	125	23	148	0	2,184	455,355	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	1,950	0	106	20	106	20	125	0	1,844	384,533	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	1,492	0	81	15	81	15	96	0	1,411	294,107	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	1,688	0	92	17	92	17	108	0	1,596	332,758	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	1,495	0	81	15	81	15	96	0	1,414	294,809	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	1,729	0	94	17	94	17	111	0	1,635	340,981	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	1,026	0	56	10	56	10	66	0	970	202,296	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	1,488	0	81	15	81	15	96	0	1,408	293,511	Repayment of 23 installments to be paid once each year commencing 2017-10-12 & ending 2039-10-12
C/F												360,154,357	

NAME OF CREDITOR/LOAN IDENTIFICATION/DESCRIPTION OF LOAN 1	LOAN CURRENCY 2	ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2023 5	AMOUNT DISBURSED IN 2023 1_/3 6	DEBT SERVICE COST DUE & PAYABLE IN 2023		ACTUAL DEBT SERVICE COST PAID IN 2023			DEBT RELIEF (DEBT CANCELLATION/ 10	CLOSING BALANCE AS AT 31.12.23 11	GUYANA DOLLAR EQUIVALENT 31.12.23 12	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL 7	INTEREST 8	PRINCIPAL 9	INT 10	TOTAL PAYMENT 11				
					a `000	b `000	a `000	b `000	9=8a+8b `000				
B/F												360,154,357	
<b>VENEZUELA Con't</b>													
PetroCaribe Agreement-42nd shipment 2014	USD	932	723	0	39	7	39	7	46	0	684	142,584	Repayment of 23 installments to be paid once each year commencing 2017-10-18 & ending 2039-10-18
PetroCaribe Agreement-43rd shipment 2014	USD	1,428	1,108	0	60	11	60	11	71	0	1,048	218,455	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	1,876	0	102	19	102	19	121	0	1,775	370,006	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	852	0	46	9	46	9	55	0	806	167,960	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	1,077	0	58	11	58	11	69	0	1,019	212,433	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	971	0	53	10	53	10	62	0	918	191,451	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	923	0	50	9	50	9	59	0	873	181,947	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	786	0	43	8	43	8	50	0	743	154,903	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	641	0	35	6	35	6	41	0	606	126,429	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	720	0	39	7	39	7	46	0	681	142,059	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	672	0	36	7	36	7	43	0	636	132,552	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	708	0	38	7	38	7	46	0	670	139,657	Repayment of 23 installments to be paid once each year commencing 2017-12-28 & ending 2039-12-28
C/F												362,334,794	

NAME OF CREDITOR/LOAN IDENTIFICATION/DESCRIPTION OF LOAN 1	LOAN CURRENCY 2	ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2023 5	AMOUNT DISBURSED IN 2023 1_ 6	DEBT SERVICE COST DUE & PAYABLE IN 2023		ACTUAL DEBT SERVICE COST PAID IN 2023			DEBT RELIEF (DEBT CANCELLATION/ 10	CLOSING BALANCE AS AT 31.12.23 11	GUYANA DOLLAR EQUIVALENT 31.12.23 12	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL 7	INTEREST 8	PRINCIPAL 9	INT 10	TOTAL PAYMENT 11				
					a `000	b `000	a `000	b `000	9=8a+8b `000				
B/F												362,334,794	
<b>VENEZUELA Con't</b>													
<b>2015 Shipments</b>													
PetroCaribe Agreement-1st shipment 2015 */2	USD	713	581	0	30	6	30	6	36	0	551	114,868	Repayment of 1% Interest per annum until January 12, 2040 commencing on January 12, 2018
PetroCaribe Agreement-2nd shipment 2015 */2	USD	832	679	0	35	7	35	7	42	0	644	134,262	Repayment of 1% Interest per annum until January 17, 2040 commencing on January 17, 2018
PetroCaribe Agreement-3rd shipment 2015 */2	USD	638	519	0	27	5	27	5	32	0	492	102,579	Repayment of 1% Interest per annum until January 19, 2040 commencing on January 19, 2018
PetroCaribe Agreement-4th shipment 2015 */2	USD	675	552	0	28	6	28	6	34	0	524	109,245	Repayment of 1% Interest per annum until January 24, 2040 commencing on January 24, 2018
PetroCaribe Agreement-5th shipment 2015 */2	USD	844	690	0	35	7	35	7	42	0	655	136,606	Repayment of 1% Interest per annum until January 30, 2040 commencing on January 30, 2018
PetroCaribe Agreement-6th shipment 2015 */2	USD	1,035	846	0	43	8	43	8	52	0	803	167,435	Repayment of 1% Interest per annum until February 8, 2040 commencing on February 8, 2018
PetroCaribe Agreement-7th shipment 2015 */2	USD	472	386	0	20	4	20	4	24	0	366	76,389	Repayment of 1% Interest per annum until February 13, 2040 commencing on February 13, 2018
PetroCaribe Agreement-8th shipment 2015 */2	USD	1,130	924	0	47	9	47	9	56	0	877	182,825	Repayment of 1% Interest per annum until February 20, 2040 commencing on February 20, 2018
PetroCaribe Agreement-9th shipment 2015 */2	USD	1,076	880	0	45	9	45	9	54	0	835	174,083	Repayment of 1% Interest per annum until February 26, 2040 commencing on February 26, 2018
PetroCaribe Agreement-10th shipment 2015 */2	USD	574	470	0	24	5	24	5	29	0	446	92,931	Repayment of 1% Interest per annum until March 12, 2040 commencing on March 12, 2018
PetroCaribe Agreement-11th shipment 2015 */2	USD	902	737	0	38	7	38	7	45	0	700	145,896	Repayment of 1% Interest per annum until March 14, 2040 commencing on March 14, 2018
PetroCaribe Agreement-12th shipment 2015 */2	USD	912	746	0	38	7	38	7	45	0	708	147,591	Repayment of 1% Interest per annum until March 24, 2040 commencing on March 24, 2018
C/F												363,919,506	

NAME OF CREDITOR/LOAN IDENTIFICATION/DESCRIPTION OF LOAN 1	LOAN CURRENCY 2	ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2023 5	AMOUNT DISBURSED IN 2023 1_ 6	DEBT SERVICE COST DUE & PAYABLE IN 2023		ACTUAL DEBT SERVICE COST PAID IN 2023			DEBT RELIEF (DEBT CANCELLATION/ 10	CLOSING BALANCE AS AT 31.12.23 11	GUYANA DOLLAR EQUIVALENT 31.12.23 12	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL 7	INTEREST 8	PRINCIPAL 8	INT 9	TOTAL PAYMENT 9				
					a `000	b `000	a `000	b `000	9=8a+8b `000				
B/F												363,919,506	
<b>VENEZUELA Con't</b>													
PetroCaribe Agreement-13th shipment 2015 * /2	USD	323	264	0	13	3	13	3	16	0	251	52,286	Repayment of 1% Interest per annum until March 26, 2040 commencing on March 26, 2018
PetroCaribe Agreement-14th shipment 2015 *_/2	USD	963	788	0	40	8	40	8	48	0	748	155,894	Repayment of 1% Interest per annum until April 11, 2040 commencing on April 11, 2018
PetroCaribe Agreement-15th shipment 2015 *_/2	USD	929	759	0	39	8	39	8	46	0	721	150,271	Repayment of 1% Interest per annum until April 21, 2040 commencing on April 21, 2018
PetroCaribe Agreement-16th shipment 2015 * /2	USD	1,328	1,086	0	55	11	55	11	66	0	1,031	214,948	Repayment of 1% Interest per annum until April 23, 2040 commencing on April 23, 2018
PetroCaribe Agreement-17th shipment 2015 * /2	USD	1,347	1,102	0	56	11	56	11	67	0	1,045	217,973	Repayment of 1% Interest per annum until April 26, 2040 commencing on April 26, 2018
PetroCaribe Agreement-18th shipment 2015 * /2	USD	1,320	1,080	0	55	11	55	11	66	0	1,025	213,614	Repayment of 1% Interest per annum until May 15, 2040 commencing on May 15, 2018
PetroCaribe Agreement-19th shipment 2015 *_/2	USD	903	738	0	38	7	38	7	45	0	701	146,073	Repayment of 1% Interest per annum until May 15, 2040 commencing on May 15, 2018
PetroCaribe Agreement-20th shipment 2015 *_/2	USD	1,307	1,069	0	54	11	54	11	65	0	1,014	211,503	Repayment of 1% Interest per annum until May 19, 2040 commencing on May 19, 2018
PetroCaribe Agreement-21st shipment 2015 *_/2	USD	1,248	1,021	0	52	10	52	10	62	0	969	201,951	Repayment of 1% Interest per annum until May 27, 2040 commencing on May 27, 2018
PetroCaribe Agreement-22nd shipment 2015 * /2	USD	1,211	990	0	50	10	50	10	60	0	940	195,908	Repayment of 1% Interest per annum until June 02, 2040 commencing on June 02, 2018
PetroCaribe Agreement-23rd shipment 2015 * /2	USD	578	473	0	24	5	24	5	29	0	449	93,554	Repayment of 1% Interest per annum until June 06, 2040 commencing on June 06, 2018
PetroCaribe Agreement-24th shipment 2015 * /2	USD	1,548	1,266	0	65	13	65	13	77	0	1,201	250,432	Repayment of 1% Interest per annum until June 17, 2040 commencing on June 17, 2018
C/F												366,023,913	

NAME OF CREDITOR/LOAN IDENTIFICATION/DESCRIPTION OF LOAN 1	LOAN CURRENCY 2	ORIGINAL AMOUNT OF LOAN 3	OPENING BALANCE AS AT 01.01.2023 5	AMOUNT DISBURSED IN 2023 1_ 6	DEBT SERVICE COST DUE & PAYABLE IN 2023		ACTUAL DEBT SERVICE COST PAID IN 2023			DEBT RELIEF (DEBT CANCELLATION/ 10	CLOSING BALANCE AS AT 31.12.23 11	GUYANA DOLLAR EQUIVALENT 31.12.23 12	TERMS AND CONDITIONS OF LOAN
					PRINCIPAL 7	INTEREST 8	PRINCIPAL 8	INT 9	TOTAL PAYMENT 9				
					a `000	b `000	a `000	b `000	9=8a+8b `000				
B/F												366,023,913	
<b>VENEZUELA Con't</b>													
PetroCaribe Agreement-25th shipment 2015 *_ /2	USD	578	473	0	24	5	24	5	29	0	449	93,586	Repayment of 1% Interest per annum until June 21, 2040 commencing on June 21, 2018
PetroCaribe Agreement-26th shipment 2015 *_ /2	USD	1,396	1,141	0	58	11	58	11	70	0	1,083	225,815	Repayment of 1% Interest per annum until June 25, 2040 commencing on June 25, 2018
PetroCaribe Agreement-27th shipment 2015 *_ /2	USD	851	696	0	35	7	35	7	42	0	661	137,728	Repayment of 1% Interest per annum until July 04, 2040 commencing on July 04, 2018
<b>THE SAUDI FUND FOR DEVELOPMENT</b>													
Construction of Wismar Bridge Project	SAUDI RIYALS	187,500	0	0	0	0	0	0	0	0	0	0	The borrower shall repay the principal amount of the loan in accordance with the Amortization Schedule.
Infrastructural Development works for the Housing Sector Project	SAUDI RIYALS	375,000	0	0	0	0	0	0	0	0	0	0	The borrower shall repay the principal amount of the loan in accordance with the Amortization Schedule.
<b>TOTAL EXTERNAL PUBLIC DEBT</b>												<b>366,481,042</b>	

**\* 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-OR-GUY(SFR) ,Skills Development and Employability-19 SFR-GUY, Linden Mabura Hill Road Upgrade Project-CDB10/OCR and Linden Mabura Hill Road Upgrade Project-CDB10/SFR 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 SFR	USD	238	181	419
CDB	Skills Development and Employability- 19SFR-GUY	USD	0	183	183
CDB	Linden to Mabura Hill Road Upgrade Project-10/SFR	USD	1	7	8
CDB	Linden to Mabura Hill Road Upgrade Project-10/OCR	USD	4	1408	1412

\*\_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.

\*\_3 It is to be noted that the exchange rate used to convert the IDA Credits/Loans denominated in SDRs to Guyana dollars was calculated using a derived exchange rate in place of the Financial Times (FT Guide).

\*\_4 IDB Loan Enhancing the National Quality Infrastructure for Economic Diversification and Trade Promotion Program- 3824/BL-GY (OCR) Loan amount was amended on 6th March,2023.

\*\_5 It is to be noted that the outstanding balances in the Public Debt Statement for CDB does not correspond with those of the creditors due to the following reasons. Loan 006-SFRORGUY-OCR-CDB's system accounted for an extra principal repayment of \$9,813.91 in 2021 ,the payment was reversed at the ennd of 2022 which resulted in an updated outstanding balance for 2022. Loan 008SFRORGUY-SFR-CDB reversed interest provisioning of \$21,730.91 value 2022-10-21 which resulted in a reduction of the outstanding balance for 2022, this was a systematic error by CDB. Apart from these two errors there is a difference of US\$7,088.19 between CDB balance and that reported in the Public Debt Statement . This amount represents principal arrears added by CDB to the outstanding balanes for 2023, this is due to payments being remitted to CDB after the due date .

\*\_6 It is to be noted that an undisbursed amount of \$1,883,819.49 for CDB Loan Transport Sector Enhancement Project 21SFR-GY was cancelled.

**ANALYSIS OF PUBLIC DEBT  
BY CURRENCIES AS AT 31 DECEMBER 2023**

NO.	DESCRIPTION	RATE AT 31/12/23	NO. OF UNITS OF CURRENCY OUTSTANDING '000	G \$'000 EQUIVALENT
1	UNITED STATES DOLLARS (US\$)	208.50	1,243,956	259,364,879
2	CHINA RENMINBI (YUAN)	29.40	1,578,551	46,407,016
3	POUND STERLING (GBP)	265.81	22	5,938
4	SPECIAL DRAWING RIGHTS (SDR) (IDA)	279.82	128,490	35,954,421
5	SPECIAL DRAWING RIGHTS (SDR) (IFAD)	280.20	4,352	1,219,357
6	EUROPEAN CURRENCY UNITS (EUR)	230.31	94,195	21,694,017
7	UAE DIRHAMS (AED)	56.77	32,331	1,835,416
8	CANADIAN DOLLARS (CAD)	143.14	0	0
9	SAUDI RIYALS (SAR)	55.60	0	0
	<b>GRAND TOTAL</b>			<b>366,481,042</b>

**STATEMENT OF PUBLIC DEBT  
EQUATED ANNUITY DEBENTURES 2023**

DESCRIPTION	AUTH- ORITY	DATE OF FIRST INSTAL- MENT	DATE OF FINAL INSTAL- MENT	DUE DATE OF INSTAL- MENT	AMOUNT OF LOAN 31/12/22	LOAN CONTRACTED IN 2022	AMOUNT OF LOAN 31/12/23 (8)=(6)+(7)	AMOUNT RE-PAID AT 31/12/22	AMOUNT RE-PAID IN 2023	AMOUNT RE-PAID AS AT 31/12/23 (11)=(9)+(10)	AMOUNT OUT- STANDING AT 31/12/22 (12)=(6)-(9)	AMOUNT OUT- STANDING AT 31/12/23 (13)=(8)-(11)
1	2	3	4	5	6	7	8	9	10	11	12	13
Government of Guyana Debenture to National Paint Co. (1997)	Loan Act 11 of 73	30/11/91	31/05/97	31/5 & 30/11	\$`000 3,485	\$`000 0	\$`000 3,485	\$`000 1,405	\$`000 0	\$`000 1,405	\$`000 2,080	\$`000 2,080
<b>TOTAL</b>					<b>3,485</b>	<b>0</b>	<b>3,485</b>	<b>1,405</b>	<b>0</b>	<b>1,405</b>	<b>2,080</b>	<b>2,080</b>



**STATEMENT OF PUBLIC DEBT  
VARIABLE INTEREST RATES DEBENTURES 2023**

DESCRIPTION 1	AUTH- ORITY 2	DATE OF FIRST INSTAL- MENT 3	AMOUNT OF LOAN 4	LOAN CONTRACTED 2023 5	AMOUNT OF LOAN 31/12/23 (6)=(4)+(5)	AMOUNT REPAID AT 31/12/22 7	AMOUNT REPAID IN 2023 8	AMOUNT REPAID AS AT 31/12/23 (9)=(7)+(8)	AMOUNT OUT- STANDING AT 31/12/22 (10)=(4)-(7)	AMOUNT OUT- STANDING AT 31/12/23 (11)=(6)-(9)
			\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000
Variable Interest Rate Fixed Date Debentures 1st series 1995	5/1991	On Demand	2,835,122	0	2,835,122	0	0	0	2,835,122	2,835,122
Variable Interest Rate Fixed Date on demand Debenture 1st series 1996	5/1991	On Demand	927,449	0	927,449	0	0	0	927,449	927,449
Variable Interest Rate Debenture 3rd Series 1997	5/1991	On Demand	135,966	0	135,966	0	0	0	135,966	135,966
<b>TOTAL</b>			<b>3,898,537</b>	<b>0</b>	<b>3,898,537</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,898,537</b>	<b>3,898,537</b>

**STATEMENT OF PUBLIC DEBT  
NON - INTEREST BEARING DEBENTURE 2023**

DESCRIPTION  (1)	AMOUNT OF LOAN  (2)	LOAN MADE IN 2023  (3)	AMOUNT OF LOAN AT 31/12/23  (4)=(2)+(3)	AMOUNT REPAID AT 31/12/22  (5)	AMOUNT REPAID IN 2023  (6)	AMOUNT REPAID AT 31/12/23  (7)=(5)+(6)	AMOUNT OUT- STANDING 31/12/22  (8)=(2)-(5)	AMOUNT OUT- STANDING 31/12/2023  (9)=(4)-(7)
	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000
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 31/12/19 (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	0	798,428	0	0	0	798,428	798,428
ID 31/12/22 (115th Issue) Non Interest Bearing Debenture	1,478,314	0	1,478,314	0	0	0	1,478,314	1,478,314
ID 31/12/23 (116th Issue) Non Interest Bearing Debenture	0	3,148,238	3,148,238	0	0	0	0	3,148,238
<b>GRAND TOTAL</b>	<b>37,203,579</b>	<b>3,148,238</b>	<b>40,351,816</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,203,579</b>	<b>40,351,816</b>

STATEMENT OF PUBLIC DEBT  
INTERNAL LOANS 2023- UNFUNDED

DESCRIPTION 1	CUR - RENCY LOAN 2	DATE OF FINAL INSTAL- MENT 3	ORIGINAL AMOUNT OF LOAN 4	AMOUNT OF LOAN 31/12/2022 5	LOAN CONTRACTED IN 2023 6	AMOUNT OF LOAN 31/12/2023 7=(5)+(6)	AMOUNT RE-PAID AT 31/12/2022 8	AMOUNT REPAID IN 2023 9	AMOUNT OF LOAN REPAID AS AT 31/12/2023 10=(8)+(9)	AMOUNT OUT- STANDING 31/12/2022 11=(5)-(8)	AMOUNT OUT- STANDING 31/12/2023 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 3,489	\$'000 170	\$'000 3,660	\$'000 511	\$'000 340	\$'000 70,979
<b>TOTAL</b>			<b>4,000</b>	<b>4,000</b>	<b>0</b>	<b>4,000</b>	<b>3,489</b>	<b>170</b>	<b>3,660</b>	<b>511</b>	<b>340</b>	<b>70,979</b>

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 12/31/2022 5	BOND ISSUED IN 2023 6	AMOUNT OF BOND 31/12/2023 7=(5)+(6)	AMOUNT RE-PAID AT 31/12/2022 8	AMOUNT REPAID IN 2023 9	AMOUNT OF BOND REPAID AS AT 31/12/2023 10=(8)+(9)	AMOUNT OUT- STANDING 31/12/2022 11=(5)-(8)	AMOUNT OUT- STANDING 31/12/2023 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 3,464,734	\$'000 274,122	\$'000 3,738,856	\$'000 1,417,712	\$'000 1,143,590	\$'000 1,143,590
<b>TOTAL</b>			<b>4,882,446</b>	<b>4,882,446</b>	<b>0</b>	<b>4,882,446</b>	<b>3,464,734</b>	<b>274,122</b>	<b>3,738,856</b>	<b>1,417,712</b>	<b>1,143,590</b>	<b>1,143,590</b>

STATEMENT OF PUBLIC DEBT  
NICIL Fixed Rate Bond 2023

DESCRIPTION 1	CUR - RENCY BOND 2	DATE OF FINAL INSTAL - MENT 3	ORIGINAL AMOUNT OF BOND 4	AMOUNT OF BOND 12/31/2022 5	BOND ISSUED IN 2023 6	AMOUNT OF BOND 31/12/2023 7=(5)+(6)	AMOUNT RE-PAID AT 31/12/2022 8	AMOUNT REPAID IN 2023 9	AMOUNT OF BOND REPAID AS AT 31/12/2023 10=(8)+(9)	AMOUNT OUT - STANDING 31/12/2022 11=(5)-(8)	AMOUNT OUT - STANDING 31/12/2023 12=(7)-(10)	GUYANA EQUIVALENT DOLLAR 13
NICIL Fixed Rate Bond Tranche 1	GUY	5/24/2023	\$'000 16,500,000	\$'000 13,200,000	\$'000 0	\$'000 13,200,000	\$'000 9,075,000	\$'000 4,125,000	\$'000 13,200,000	\$'000 4,125,000	\$'000 0	\$'000 0
<b>TOTAL</b>			<b>16,500,000</b>	<b>13,200,000</b>	<b>0</b>	<b>13,200,000</b>	<b>9,075,000</b>	<b>4,125,000</b>	<b>13,200,000</b>	<b>4,125,000</b>	<b>0</b>	<b>0</b>

DESCRIPTION 1	CUR - RENCY BOND 2	DATE OF FINAL INSTAL - MENT 3	ORIGINAL AMOUNT OF BOND 4	AMOUNT OF BOND 12/31/2022 5	BOND ISSUED IN 2023 6	AMOUNT OF BOND 31/12/2023 7=(5)+(6)	AMOUNT RE-PAID AT 31/12/2022 8	AMOUNT REPAID IN 2023 9	AMOUNT OF BOND REPAID AS AT 31/12/2023 10=(8)+(9)	AMOUNT OUT - STANDING 31/12/2022 11=(5)-(8)	AMOUNT OUT - STANDING 31/12/2023 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	\$'000 605,000	\$'000 275,000	\$'000 880,000	\$'000 275,000	\$'000 0	\$'000 0
<b>TOTAL</b>			<b>1,100,000</b>	<b>880,000</b>	<b>0</b>	<b>880,000</b>	<b>605,000</b>	<b>275,000</b>	<b>880,000</b>	<b>275,000</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL FOR NICIL</b>			<b>17,600,000</b>	<b>14,080,000</b>	<b>0</b>	<b>14,080,000</b>	<b>9,680,000</b>	<b>4,400,000</b>	<b>14,080,000</b>	<b>4,400,000</b>	<b>0</b>	<b>0</b>

STATEMENT OF PUBLIC DEBT  
Bank of Guyana Debenture (Series A-T) 2023

DESCRIPTION 1	CUR - RENCY BOND 2	DATE OF FINAL INSTAL - MENT 3	ORIGINAL AMOUNT OF BOND 4	AMOUNT OF BOND 12/31/2022 5	BOND ISSUED IN 2023 6	AMOUNT OF BOND 31/12/2023 7=(5)+(6)	AMOUNT RE-PAID AT 31/12/2022 8	AMOUNT REPAID IN 2023 9	AMOUNT OF BOND REPAID AS AT 31/12/2023 10=(8)+(9)	AMOUNT OUT - STANDING 31/12/2022 11=(5)-(8)	AMOUNT OUT - STANDING 31/12/2023 12=(7)-(10)	GUYANA EQUIVALENT DOLLAR 13
Bank of Guyana Debenture (Series A-T)	GUY	12/15/2041	\$'000 200,000,000	\$'000 200,000,000	\$'000 200,000,000	\$'000 200,000,000	\$'000 5,000,000	\$'000 7,000,000	\$'000 12,000,000	\$'000 195,000,000	\$'000 188,000,000	\$'000 188,000,000
<b>TOTAL</b>			<b>200,000,000</b>	<b>200,000,000</b>	<b>200,000,000</b>	<b>200,000,000</b>	<b>5,000,000</b>	<b>7,000,000</b>	<b>12,000,000</b>	<b>195,000,000</b>	<b>188,000,000</b>	<b>188,000,000</b>
<b>TOTAL INTERNAL UNFUNDED PRINCIPAL</b>												<b>189,214,569</b>

**STATEMENT OF PUBLIC DEBT  
TREASURY BILLS OUTSTANDING FOR 2023**

<b>DATE OF ISSUE</b>	<b>ISSUE NO.</b>	<b>DESCRIPTION</b>	<b>SUBSCRIBED AMOUNT</b>	<b>FACE VALUE</b>
			G \$'000	G \$'000
		<b><u>91 Days</u></b>		
10/13/2023	627	Treasury Bill #627	2,991,795	3,000,000
10/20/2023	628	Treasury Bill #628	2,991,795	3,000,000
10/27/2023	629	Treasury Bill #629	3,490,428	3,500,000
11/3/2023	630	Treasury Bill #630	1,495,898	1,500,000
11/10/2023	631	Treasury Bill #631	498,633	500,000
11/17/2023	632	Treasury Bill #632	1,994,530	2,000,000
11/24/2023	633	Treasury Bill #633	3,490,533	3,500,000
12/1/2023	634	Treasury Bill #634	1,296,445	1,300,000
12/8/2023	635	Treasury Bill #635	2,193,983	2,200,000
12/15/2023	636	Treasury Bill #636	997,265	1,000,000
12/22/2023	637	Treasury Bill #637	7,479,488	7,500,000
12/29/2023	638	Treasury Bill #638	1,735,241	1,740,000
Sub-Total			30,656,031	30,740,000
		<b><u>K Series</u></b>		
11/3/2023	K210	Treasury Bill #K210	549,945	551,450
12/8/2023	K211	Treasury Bill #K211	444,633	445,850
Sub-Total			994,577	997,300
<b>GRAND TOTAL</b>	<b>91 Days</b>		<b>31,650,608</b>	<b>31,737,300</b>
		<b>182-364 Days</b>		
		<b><u>A-Series</u></b>		
		NIL		
		<b><u>F-Series</u></b>		
<b>182 Days</b>				
11/17/2023	F14	Treasury Bill# F14	350,652	352,400
Sub-Total			350,652	352,400

**STATEMENT OF PUBLIC DEBT  
TREASURY BILLS OUTSTANDING FOR 2023**

DATE OF ISSUE	ISSUE NO.	DESCRIPTION	SUBSCRIBED AMOUNT	FACE VALUE
			G \$'000	G \$'000
<b>364 Days</b>		<b><u>G-Series</u></b>		
1/6/2023	G89	Treasury Bill# G89	6,429,469	6,500,000
1/13/2023	G90	Treasury Bill# G90	10,979,554	11,100,000
1/20/2023	G91	Treasury Bill# G91	17,112,278	17,300,000
1/27/2023	G92	Treasury Bill# G92	5,598,583	5,660,000
2/3/2023	G93	Treasury Bill# G93	8,209,937	8,300,000
2/17/2023	G95	Treasury Bill# G95	5,440,320	5,500,000
3/3/2023	G96	Treasury Bill# G96	8,012,107	8,100,000
3/17/2023	G97	Treasury Bill# G97	5,440,320	5,500,000
3/24/2023	G98	Treasury Bill# G98	1,582,638	1,600,000
3/6/2023	G100	Treasury Bill# G100	989,120	1,000,000
4/14/2023	G101	Treasury Bill# G101	3,462,022	3,500,000
4/28/2023	G103	Treasury Bill# G103	7,517,532	7,600,000
5/25/2023	G106	Treasury Bill# G106	2,027,696	2,050,000
6/9/2023	G108	Treasury Bill# G108	18,348,714	18,550,000
7/21/2023	G111	Treasury Bill# G111	5,069,389	5,125,000
7/28/2023	G112	Treasury Bill# G112	6,290,988	6,360,000
8/4/2023	G113	Treasury Bill# G113	6,231,639	6,300,000
8/18/2023	G114	Treasury Bill# G114	6,340,445	6,410,000
8/25/2023	G115	Treasury Bill# G115	989,149	1,000,000
9/1/2023	G116	Treasury Bill# G116	10,010,188	10,120,000
9/8/2023	G117	Treasury Bill# G117	3,956,596	4,000,000
9/15/2023	G118	Treasury Bill# G118	3,486,750	3,525,000
9/22/2023	G119	Treasury Bill# G119	1,088,064	1,100,000
9/29/2023	G120	Treasury Bill# G120	99,013	100,000
6/10/2023	G121	Treasury Bill# G121	99,013	100,000
10/13/2023	G122	Treasury Bill# G122	28,685,321	29,000,000
11/10/2023	G123	Treasury Bill# G125	1,780,468	1,800,000
12/22/2023	G126	Treasury Bill# G126	4,945,745	5,000,000
12/29/2023	G127	Treasury Bill# G127	1,980,252	2,000,000
Sub-Total			182,203,307	184,200,000

**STATEMENT OF PUBLIC DEBT  
TREASURY BILLS OUTSTANDING FOR 2023**

DATE OF ISSUE	ISSUE NO.	DESCRIPTION	SUBSCRIBED AMOUNT	FACE VALUE
			G \$'000	G \$'000
<b>364 Days</b>		<b><u>H-Series</u></b>		
6/30/2023	H2	H2	29,674,470	30,000,000
12/29/2023	H3	H3	49,506,300	50,000,000
12/29/2023	H4	H4	79,210,080	80,000,000
Sub-Total			158,390,850	160,000,000
Sub-Total	364		340,594,157	344,200,000
TOTAL	182-364		340,944,809	344,552,400
<b>GRAND TOTAL</b>			<b>372,595,417</b>	<b>376,289,700</b>

**FINANCIAL REPORT OF THE DEPOSIT FUND  
FOR THE FISCAL YEAR ENDING 31 DECEMBER 2023**

Type of Deposit	Amount 2023	Amount 2022
	\$'000	\$'000
Dependents Pension Fund	3,995,255	3,483,768
Sugar Industry Welfare Committee	50,691	50,691
Sugar Industry Welfare Labour Fund	545,686	571,354
Sugar Industry Rehabilitation Fund	74,833	74,833
Sugar Industry Price Stabilization Fund	14,924	14,924
Miscellaneous	3,562,261	3,664,840
Total	<u>8,243,650</u>	<u>7,860,411</u>

Type of Advances	Amount 2023	Amount 2022
	\$'000	\$'000
Personal	26,726	27,677
Gratuity	1,535,598	1,184,637
Auto Advance	102,312	97,064
Guyana Gold Board	8,650,148	8,650,148
Imprest & Cash on Hand	3,170,793	1,719,080
Deposit Fund Advance Warrants	210,233	208,410
Crown Agents	414,754	411,798
Statutory and Other Bodies	1,554,456	1,554,456
Total	<u>15,665,020</u>	<u>13,853,269</u>

MS. JENNIFER CHAPMAN  
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH  
SENIOR MINISTER,  
IN THE OFFICE OF THE PRESIDENT  
WITH RESPONSIBILITY FOR FINANCE  
AND THE PUBLIC SERVICE

**SCHEDULE OF ISSUANCE OF LOANS AND EXTINGUISHMENT OF ALL LOANS  
MADE FROM THE CONSOLIDATED FUND  
AS AT 31 DECEMBER 2023**

DESCRIPTION	AMOUNT OF LOAN	AMOUNT OUTSTANDING AS AT	LOAN MADE DURING	DISBURSED AMOUNT/ CAPITALIZED INTERESTED IN	TOTAL (2)+(3)+(4) = (5)	PRINCIPAL REPAID DURING	INTEREST REPAID DURING	AMOUNT WRITTEN OFF DURING	TOTAL REPAID (6)+(7)+(8) = (9)	BALANCE OUTSTANDING (5)-(6)-(8) = (10)
		1/1/2023	2023	2023		2023	2023	2023	31/12/2023	31/12/2023
	1	2	3	4	5	6	7	8	9	10
PUBLIC CORPORATIONS AND BONDS	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
1 Guyana National Printers	100,000	73,592	0	0	73,592	0	0	0	0	73,592
2 Ogle Airport Inc.	402,251	233,105	0	0	233,105	0	0	0	0	233,105
3 Guyana Sugar Corporation	25,879,935	28,614,359	0	0	28,614,359	0	0	0	0	28,614,359
4 Guyana Power & Light Inc.	56,294,813	51,868,612	0	1,292,618	53,161,230	0	0	0	0	53,161,230
Small Businees Dev. Finance Trust Inc.	100,000	0	100,000	0	100,000	0	0	0	0	100,000
<b>TOTAL</b>	<b>82,776,998</b>	<b>80,789,669</b>	<b>100,000</b>	<b>1,292,618</b>	<b>82,182,286</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>82,182,286</b>

Note: Change reflects exchange rate adjustment for GUYSUCO the Renminbi Yuan denominated loan under this portfolio and adjustment in capitalized interest for Guyana Power & Light

MS.JENNIFER CHAPMAN  
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH  
SENIOR MINISTER,  
IN THE OFFICE OF THE PRESIDENT  
WITH RESPONSIBILITY FOR FINANCE  
AND THE PUBLIC SERVICE



**STATEMENT OF GOVERNMENT GUARANTEES  
AS AT 31 DECEMBER 2023**

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NAME OF AGENCY	OUTSTANDING LIABILITY AT 12/31/2023
	\$'000
Bank of Guyana (Contribution to the Deposit Insurance Fund)	500,000
	<u>500,000</u>

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MS. JENNIFER CHAPMAN  
ACCOUNTANT GENERAL

HON. DR. ASHNI K. SINGH  
SENIOR MINISTER,  
IN THE OFFICE OF THE PRESIDENT  
WITH RESPONSIBILITY FOR FINANCE  
AND THE PUBLIC SERVICE

**STATEMENT OF CONTINGENT LIABILITIES  
AS AT 31 DECEMBER 2023**

NAME OF GOVERNMENT AGENCY	OUTSTANDING LIABILITY AT 12/31/2023
	\$'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,  
IN THE OFFICE OF THE PRESIDENT  
WITH RESPONSIBILITY FOR FINANCE  
AND THE PUBLIC SERVICE

**AGENCY 01 - OFFICE OF THE PRESIDENT  
PROGRAMME 011 - ADMINISTRATIVE SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,297,112</b>	<b>25,000</b>	<b>0</b>	<b>1,322,112</b>	<b>0</b>	<b>1,322,112</b>	<b>1,320,530</b>	<b>1,318,072</b>	<b>4,040</b>	<b>2,458</b>
<b>Wages &amp; Salaries</b>		<b>225,551</b>	<b>0</b>	<b>0</b>	<b>225,551</b>	<b>0</b>	<b>225,551</b>	<b>225,551</b>	<b>225,551</b>	<b>0</b>	<b>0</b>
6111	Administrative	16,245	0	0	16,245	0	16,245	16,245	16,245	0	0
6114	Clerical & Office Support	14,326	0	0	14,326	0	14,326	14,326	14,326	0	0
6115	Semi-Skilled Operatives & Unskilled	20,826	0	0	20,826	0	20,826	20,826	20,826	0	0
6116	Contracted Employees	174,154	0	0	174,154	0	174,154	174,154	174,154	0	0
<b>Overhead Expenses</b>		<b>13,161</b>	<b>0</b>	<b>0</b>	<b>13,161</b>	<b>0</b>	<b>13,161</b>	<b>11,579</b>	<b>11,579</b>	<b>1,582</b>	<b>0</b>
6131	Other Direct Labour Costs	4,861	0	0	4,861	0	4,861	3,944	3,944	917	0
6133	Benefits & Allowances	4,661	0	0	4,661	0	4,661	4,553	4,553	108	0
6134	National Insurance	3,639	0	0	3,639	0	3,639	3,082	3,082	557	0
<b>Materials, Equipment &amp; Supplies</b>		<b>26,400</b>	<b>0</b>	<b>0</b>	<b>26,400</b>	<b>0</b>	<b>26,400</b>	<b>26,400</b>	<b>26,400</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	400	0	0	400	0	400	400	400	0	0
6222	Field Materials & Supplies	3,000	0	0	3,000	0	3,000	3,000	3,000	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	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
<b>Fuel &amp; Lubricants</b>		<b>33,000</b>	<b>0</b>	<b>0</b>	<b>33,000</b>	<b>0</b>	<b>33,000</b>	<b>33,000</b>	<b>32,992</b>	<b>8</b>	<b>8</b>
6231	Fuel & Lubricants	33,000	0	0	33,000	0	33,000	33,000	32,992	8	8
<b>Rental &amp; Maintenance of Buildings</b>		<b>137,000</b>	<b>37,800</b>	<b>0</b>	<b>174,800</b>	<b>0</b>	<b>174,800</b>	<b>174,800</b>	<b>174,799</b>	<b>1</b>	<b>1</b>
6241	Rental of Buildings	0	2,800	0	2,800	0	2,800	2,800	2,800	0	0
6242	Maintenance of Buildings	120,000	35,000	0	155,000	0	155,000	155,000	154,999	1	1
6243	Janitorial & Cleaning Supplies	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
<b>Maintenance of Infrastructure</b>		<b>120,000</b>	<b>(25,000)</b>	<b>0</b>	<b>95,000</b>	<b>0</b>	<b>95,000</b>	<b>95,000</b>	<b>94,979</b>	<b>21</b>	<b>21</b>
6255	Maintenance of Other Infrastructure	120,000	(25,000)	0	95,000	0	95,000	95,000	94,979	21	21
<b>Transport, Travel &amp; Postage</b>		<b>89,200</b>	<b>(9,850)</b>	<b>0</b>	<b>79,350</b>	<b>0</b>	<b>79,350</b>	<b>79,350</b>	<b>79,348</b>	<b>2</b>	<b>2</b>
6261	Local Travel & Subsistence	5,000	0	0	5,000	0	5,000	5,000	4,999	1	1
6263	Postage, Telex & Cablegrams	200	150	0	350	0	350	350	350	0	0
6264	Vehicle Spares & Service	80,000	(10,000)	0	70,000	0	70,000	70,000	70,000	0	0
6265	Other Transport, Travel & Postage	4,000	0	0	4,000	0	4,000	4,000	3,999	1	1

**AGENCY 01 - OFFICE OF THE PRESIDENT  
PROGRAMME 011 - ADMINISTRATIVE SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>301,500</b>	<b>(130,194)</b>	<b>0</b>	<b>171,306</b>	<b>0</b>	<b>171,306</b>	<b>171,306</b>	<b>171,306</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
6272	Electricity Charges	249,000	(130,194)	0	118,806	0	118,806	118,806	118,806	0	0
6273	Water Charges	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
	<b>Other Goods &amp; Services Purchased</b>	<b>213,300</b>	<b>128,294</b>	<b>0</b>	<b>341,594</b>	<b>0</b>	<b>341,594</b>	<b>341,594</b>	<b>340,523</b>	<b>1,071</b>	<b>1,071</b>
6281	Security Services	55,000	0	0	55,000	0	55,000	55,000	53,960	1,040	1,040
6282	Equipment Maintenance	12,000	0	0	12,000	0	12,000	12,000	11,999	1	1
6283	Cleaning & Extermination Services	8,500	900	0	9,400	0	9,400	9,400	9,387	13	13
6284	Other	137,800	127,394	0	265,194	0	265,194	265,194	265,177	17	17
	<b>Other Operating Expenses</b>	<b>120,000</b>	<b>32,547</b>	<b>0</b>	<b>152,547</b>	<b>0</b>	<b>152,547</b>	<b>152,547</b>	<b>152,544</b>	<b>3</b>	<b>3</b>
6291	National & Other Events	40,000	10,000	0	50,000	0	50,000	50,000	50,000	0	0
6293	Refreshment & Meals	20,000	0	0	20,000	0	20,000	20,000	19,997	3	3
6294	Other	60,000	22,547	0	82,547	0	82,547	82,547	82,547	0	0
	<b>Education Subventions &amp; Training</b>	<b>9,500</b>	<b>(8,597)</b>	<b>0</b>	<b>903</b>	<b>0</b>	<b>903</b>	<b>903</b>	<b>903</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	9,500	(8,597)	0	903	0	903	903	903	0	0
	<b>Rates, Taxes &amp; Subvention to Local Authorities</b>	<b>8,500</b>	<b>0</b>	<b>0</b>	<b>8,500</b>	<b>0</b>	<b>8,500</b>	<b>8,500</b>	<b>7,148</b>	<b>1,352</b>	<b>1,352</b>
6311	Rates & Taxes	8,500	0	0	8,500	0	8,500	8,500	7,148	1,352	1,352

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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,797,734</b>	<b>20,000</b>	<b>0</b>	<b>1,817,734</b>	<b>0</b>	<b>1,817,734</b>	<b>1,817,431</b>	<b>1,775,418</b>	<b>42,316</b>	<b>42,013</b>
<b>Wages &amp; Salaries</b>		<b>429,821</b>	<b>0</b>	<b>0</b>	<b>429,821</b>	<b>0</b>	<b>429,821</b>	<b>429,820</b>	<b>429,820</b>	<b>1</b>	<b>0</b>
6113	Other Technical & Craft Skilled	1,230	0	0	1,230	0	1,230	1,230	1,230	0	0
6114	Clerical & Office Support	4,162	0	0	4,162	0	4,162	4,161	4,161	1	0
6116	Contracted Employees	424,429	0	0	424,429	0	424,429	424,429	424,429	0	0
<b>Overhead Expenses</b>		<b>1,713</b>	<b>0</b>	<b>0</b>	<b>1,713</b>	<b>0</b>	<b>1,713</b>	<b>1,411</b>	<b>1,409</b>	<b>304</b>	<b>2</b>
6131	Other Direct Labour Costs	900	0	0	900	0	900	613	612	288	1
6133	Benefits & Allowances	463	0	0	463	0	463	463	462	1	1
6134	National Insurance	350	0	0	350	0	350	335	335	15	0
<b>Materials, Equipment &amp; Supplies</b>		<b>17,700</b>	<b>0</b>	<b>0</b>	<b>17,700</b>	<b>0</b>	<b>17,700</b>	<b>17,700</b>	<b>17,617</b>	<b>83</b>	<b>83</b>
6221	Drugs & Medical Supplies	700	0	0	700	0	700	700	681	19	19
6222	Field Materials & Supplies	2,000	0	0	2,000	0	2,000	2,000	1,960	40	40
6223	Office Materials & Supplies	7,000	0	0	7,000	0	7,000	7,000	6,976	24	24
6224	Print & Non-Print Materials	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
<b>Fuel &amp; Lubricants</b>		<b>8,000</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>	<b>7,771</b>	<b>229</b>	<b>229</b>
6231	Fuel & Lubricants	8,000	0	0	8,000	0	8,000	8,000	7,771	229	229
<b>Rental &amp; Maintenance of Buildings</b>		<b>5,000</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>4,995</b>	<b>5</b>	<b>5</b>
6243	Janitorial & Cleaning Services	5,000	0	0	5,000	0	5,000	5,000	4,995	5	5
<b>Transport, Travel &amp; Postage</b>		<b>32,000</b>	<b>9,000</b>	<b>0</b>	<b>41,000</b>	<b>0</b>	<b>41,000</b>	<b>41,000</b>	<b>40,971</b>	<b>29</b>	<b>29</b>
6261	Local Travel & Subsistence	4,000	0	0	4,000	0	4,000	4,000	3,997	3	3
6264	Vehicle Spares & Service	18,000	0	0	18,000	0	18,000	18,000	17,989	11	11
6265	Other Transport, Travel & Postage	10,000	9,000	0	19,000	0	19,000	19,000	18,985	15	15
<b>Other Goods &amp; Services Purchased</b>		<b>226,000</b>	<b>0</b>	<b>0</b>	<b>226,000</b>	<b>0</b>	<b>226,000</b>	<b>226,000</b>	<b>225,922</b>	<b>78</b>	<b>78</b>
6282	Equipment Maintenance	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6284	Other	220,000	0	0	220,000	0	220,000	220,000	219,922	78	78
<b>Other Operating Expenses</b>		<b>74,000</b>	<b>45,000</b>	<b>0</b>	<b>119,000</b>	<b>0</b>	<b>119,000</b>	<b>119,000</b>	<b>118,864</b>	<b>136</b>	<b>136</b>
6291	National and Other Events	40,000	35,000	0	75,000	0	75,000	75,000	74,933	67	67
6293	Refreshment & Meals	14,000	0	0	14,000	0	14,000	14,000	13,997	3	3
6294	Other	20,000	10,000	0	30,000	0	30,000	30,000	29,934	66	66

**AGENCY 01 - OFFICE OF THE PRESIDENT**  
**PROGRAMME 012 - NATIONAL POLICY DEVELOPMENT PRESIDENTIAL ADVISORY SERVICE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Education Subventions &amp; Training</b>	<b>5,500</b>	<b>0</b>	<b>0</b>	<b>5,500</b>	<b>0</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
	<b>Local &amp; Int'l Organsation &amp; Constitutional Agencies</b>	<b>998,000</b>	<b>(34,000)</b>	<b>0</b>	<b>964,000</b>	<b>0</b>	<b>964,000</b>	<b>964,000</b>	<b>922,549</b>	<b>41,451</b>	<b>41,451</b>
6321	Subsidies & Contributions to Local Organisation	998,000	(34,000)	0	964,000	0	964,000	964,000	922,549	41,451	41,451

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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>523,187</b>	<b>(20,000)</b>	<b>0</b>	<b>503,187</b>	<b>0</b>	<b>503,187</b>	<b>503,186</b>	<b>498,120</b>	<b>5,067</b>	<b>5,066</b>
<b>Wages &amp; Salaries</b>		<b>38,041</b>	<b>0</b>	<b>0</b>	<b>38,041</b>	<b>0</b>	<b>38,041</b>	<b>38,041</b>	<b>38,040</b>	<b>1</b>	<b>1</b>
6115	Semi-Skilled Operatives & Unskilled	1,057	0	0	1,057	0	1,057	1,057	1,057	0	0
6116	Contracted Employees	36,984	0	0	36,984	0	36,984	36,984	36,983	1	1
<b>Overhead Expenses</b>		<b>178</b>	<b>0</b>	<b>0</b>	<b>178</b>	<b>0</b>	<b>178</b>	<b>177</b>	<b>177</b>	<b>1</b>	<b>0</b>
6133	Benefits & Allowances	89	0	0	89	0	89	88	88	1	0
6134	National Insurance	89	0	0	89	0	89	89	89	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>5,758</b>	<b>0</b>	<b>0</b>	<b>5,758</b>	<b>0</b>	<b>5,758</b>	<b>5,758</b>	<b>5,660</b>	<b>98</b>	<b>98</b>
6221	Drugs & Medical Supplies	300	0	0	300	0	300	300	269	31	31
6222	Field Materials & Supplies	2,015	0	0	2,015	0	2,015	2,015	1,964	51	51
6223	Office Materials & Supplies	1,463	0	0	1,463	0	1,463	1,463	1,447	16	16
6224	Print & Non-Print Materials	1,980	0	0	1,980	0	1,980	1,980	1,980	0	0
<b>Fuel &amp; Lubricants</b>		<b>10,354</b>	<b>0</b>	<b>0</b>	<b>10,354</b>	<b>0</b>	<b>10,354</b>	<b>10,354</b>	<b>10,342</b>	<b>12</b>	<b>12</b>
6231	Fuel & Lubricants	10,354	0	0	10,354	0	10,354	10,354	10,342	12	12
<b>Rental &amp; Maintenance of Buildings</b>		<b>7,070</b>	<b>0</b>	<b>0</b>	<b>7,070</b>	<b>0</b>	<b>7,070</b>	<b>7,070</b>	<b>6,284</b>	<b>786</b>	<b>786</b>
6242	Maintenance of Buildings	5,000	0	0	5,000	0	5,000	5,000	4,280	720	720
6243	Janitorial & Cleaning Supplies	2,070	0	0	2,070	0	2,070	2,070	2,004	66	66
<b>Maintenance of Infrastructure</b>		<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>	<b>2,970</b>	<b>30</b>	<b>30</b>
6255	Maintenance of Other Infrastructure	3,000	0	0	3,000	0	3,000	3,000	2,970	30	30
<b>Transport, Travel &amp; Postage</b>		<b>9,400</b>	<b>6,500</b>	<b>0</b>	<b>15,900</b>	<b>0</b>	<b>15,900</b>	<b>15,900</b>	<b>15,789</b>	<b>111</b>	<b>111</b>
6261	Local Travel & Subsistence	100	0	0	100	0	100	100	100	0	0
6264	Vehicle Spares & Service	7,300	6,500	0	13,800	0	13,800	13,800	13,690	110	110
6265	Other Transport, Travel & Postage	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1

**AGENCY 01 - OFFICE OF THE PRESIDENT  
PROGRAMME 013 - DEFENCE & NATIONAL SECURITY  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>21,662</b>	<b>(10,000)</b>	<b>0</b>	<b>11,662</b>	<b>0</b>	<b>11,662</b>	<b>11,662</b>	<b>11,661</b>	<b>1</b>	<b>1</b>
6271	Telephone & Internet Charges	21,662	(10,000)	0	11,662	0	11,662	11,662	11,661	1	1
	<b>Other Goods &amp; Services Purchased</b>	<b>78,224</b>	<b>(34,030)</b>	<b>0</b>	<b>44,194</b>	<b>0</b>	<b>44,194</b>	<b>44,194</b>	<b>40,249</b>	<b>3,945</b>	<b>3,945</b>
6281	Security Services	21,024	(10,000)	0	11,024	0	11,024	11,024	7,608	3,416	3,416
6282	Equipment Maintenance	5,280	0	0	5,280	0	5,280	5,280	4,766	514	514
6283	Cleaning & Extermination Services	520	0	0	520	0	520	520	505	15	15
6284	Other	51,400	(24,030)	0	27,370	0	27,370	27,370	27,370	0	0
	<b>Other Operating Expenses</b>	<b>301,500</b>	<b>38,130</b>	<b>0</b>	<b>339,630</b>	<b>0</b>	<b>339,630</b>	<b>339,630</b>	<b>339,548</b>	<b>82</b>	<b>82</b>
6293	Refreshment & Meals	7,200	0	0	7,200	0	7,200	7,200	7,118	82	82
6294	Other	294,300	38,130	0	332,430	0	332,430	332,430	332,430	0	0
	<b>Education Subventions &amp; Training</b>	<b>48,000</b>	<b>(20,600)</b>	<b>0</b>	<b>27,400</b>	<b>0</b>	<b>27,400</b>	<b>27,400</b>	<b>27,400</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	48,000	(20,600)	0	27,400	0	27,400	27,400	27,400	0	0

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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>416,600</b>	<b>0</b>	<b>0</b>	<b>416,600</b>	<b>0</b>	<b>416,600</b>	<b>416,600</b>	<b>416,465</b>	<b>135</b>	<b>135</b>
<b>Materials, Equipment &amp; Supplies</b>		<b>5,600</b>	<b>0</b>	<b>0</b>	<b>5,600</b>	<b>0</b>	<b>5,600</b>	<b>5,600</b>	<b>5,600</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	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	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6224	Print & Non-Print Materials	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
<b>Transport, Travel &amp; Postage</b>		<b>27,000</b>	<b>(8,500)</b>	<b>0</b>	<b>18,500</b>	<b>0</b>	<b>18,500</b>	<b>18,500</b>	<b>18,469</b>	<b>31</b>	<b>31</b>
6261	Local Travel & Subsistence	14,000	(8,500)	0	5,500	0	5,500	5,500	5,469	31	31
6264	Vehicle Spares & Service	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6265	Other Transport, Travel & Postage	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>31,000</b>	<b>13,000</b>	<b>0</b>	<b>44,000</b>	<b>0</b>	<b>44,000</b>	<b>44,000</b>	<b>43,973</b>	<b>27</b>	<b>27</b>
6282	Equipment Maintenance	500	0	0	500	0	500	500	500	0	0
6283	Cleaning & Extermination Services	500	0	0	500	0	500	500	500	0	0
6284	Other	30,000	13,000	0	43,000	0	43,000	43,000	42,973	27	27
<b>Other Operating Expenses</b>		<b>30,000</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>29,923</b>	<b>77</b>	<b>77</b>
6293	Refreshment & Meals	5,000	0	0	5,000	0	5,000	5,000	4,958	42	42
6294	Other	25,000	0	0	25,000	0	25,000	25,000	24,965	35	35
<b>Education Subventions &amp; Training</b>		<b>5,000</b>	<b>(4,500)</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	5,000	(4,500)	0	500	0	500	500	500	0	0
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>318,000</b>	<b>0</b>	<b>0</b>	<b>318,000</b>	<b>0</b>	<b>318,000</b>	<b>318,000</b>	<b>318,000</b>	<b>0</b>	<b>0</b>
6321	Subsidies & Contributions to Local Organisation	318,000	0	0	318,000	0	318,000	318,000	318,000	0	0

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**AGENCY 01 - OFFICE OF THE PRESIDENT  
PROGRAMME 015 - ENVIRONMENTAL MANAGEMENT & COMPLIANCE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,621,508</b>	<b>0</b>	<b>0</b>	<b>1,621,508</b>	<b>0</b>	<b>1,621,508</b>	<b>1,621,494</b>	<b>1,617,790</b>	<b>3,718</b>	<b>3,704</b>
<b>Wages &amp; Salaries</b>		<b>37,451</b>	<b>0</b>	<b>0</b>	<b>37,451</b>	<b>0</b>	<b>37,451</b>	<b>37,451</b>	<b>37,450</b>	<b>1</b>	<b>1</b>
6114	Clerical & Office Support	1,134	0	0	1,134	0	1,134	1,134	1,134	0	0
6116	Contracted Employees	36,317	0	0	36,317	0	36,317	36,317	36,316	1	1
<b>Overhead Expenses</b>		<b>457</b>	<b>0</b>	<b>0</b>	<b>457</b>	<b>0</b>	<b>457</b>	<b>443</b>	<b>442</b>	<b>15</b>	<b>1</b>
6131	Other Direct Labour Costs	240	0	0	240	0	240	240	240	0	0
6133	Benefits & Allowances	121	0	0	121	0	121	107	107	14	0
6134	National Insurance	96	0	0	96	0	96	96	95	1	1
<b>Materials, Equipment &amp; Supplies</b>		<b>2,200</b>	<b>0</b>	<b>0</b>	<b>2,200</b>	<b>0</b>	<b>2,200</b>	<b>2,200</b>	<b>2,144</b>	<b>56</b>	<b>56</b>
6221	Drugs & Medical Supplies	200	0	0	200	0	200	200	200	0	0
6222	Field Materials & Supplies	500	0	0	500	0	500	500	486	14	14
6223	Office Materials & Supplies	1,000	0	0	1,000	0	1,000	1,000	958	42	42
6224	Print & Non-Print Materials	500	0	0	500	0	500	500	500	0	0
<b>Fuel &amp; Lubricants</b>		<b>1,500</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>1,500</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>1,470</b>	<b>30</b>	<b>30</b>
6243	Janitorial & Cleaning Supplies	1,500	0	0	1,500	0	1,500	1,500	1,470	30	30
<b>Transport, Travel &amp; Postage</b>		<b>3,600</b>	<b>0</b>	<b>0</b>	<b>3,600</b>	<b>0</b>	<b>3,600</b>	<b>3,600</b>	<b>3,500</b>	<b>100</b>	<b>100</b>
6261	Local Travel & Subsistence	100	0	0	100	0	100	100	0	100	100
6263	Postage, Telex & Cablegrams	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6264	Vehicle Spares & Service	500	0	0	500	0	500	500	500	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>69,800</b>	<b>0</b>	<b>0</b>	<b>69,800</b>	<b>0</b>	<b>69,800</b>	<b>69,800</b>	<b>66,294</b>	<b>3,506</b>	<b>3,506</b>
6281	Security Services	3,500	0	0	3,500	0	3,500	3,500	0	3,500	3,500
6282	Equipment Maintenance	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6283	Cleaning & Extermination Services	300	0	0	300	0	300	300	294	6	6
6284	Other	65,000	0	0	65,000	0	65,000	65,000	65,000	0	0

**AGENCY 01 - OFFICE OF THE PRESIDENT  
PROGRAMME 015 - ENVIRONMENTAL MANAGEMENT & COMPLIANCE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Other Operating Expenses</b>	<b>11,500</b>	<b>0</b>	<b>0</b>	<b>11,500</b>	<b>0</b>	<b>11,500</b>	<b>11,500</b>	<b>11,490</b>	<b>10</b>	<b>10</b>
6291	National & Other Events	1,500	0	0	1,500	0	1,500	1,500	1,496	4	4
6293	Refreshment & Meals	5,000	0	0	5,000	0	5,000	5,000	4,994	6	6
6294	Other	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
	<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>	<b>1,493,500</b>	<b>0</b>	<b>0</b>	<b>1,493,500</b>	<b>0</b>	<b>1,493,500</b>	<b>1,493,500</b>	<b>1,493,500</b>	<b>0</b>	<b>0</b>
6321	Subsidies & Contributions to Local Organisation	1,493,500	0	0	1,493,500	0	1,493,500	1,493,500	1,493,500	0	0

MS. A. MOORE  
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**AGENCY 01 - OFFICE OF THE PRESIDENT  
PROGRAMME 016 - POLICE COMPLAINTS AUTHORITY  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>70,600</b>	<b>(25,000)</b>	<b>0</b>	<b>45,600</b>	<b>0</b>	<b>45,600</b>	<b>45,599</b>	<b>37,490</b>	<b>8,110</b>	<b>8,109</b>
<b>Wages &amp; Salaries</b>		<b>21,947</b>	<b>0</b>	<b>0</b>	<b>21,947</b>	<b>0</b>	<b>21,947</b>	<b>21,946</b>	<b>21,946</b>	<b>1</b>	<b>0</b>
6111	Administrative	1,436	0	0	1,436	0	1,436	1,436	1,436	0	0
6114	Clerical & Office Support	3,075	0	0	3,075	0	3,075	3,075	3,075	0	0
6115	Semi-Skilled Operatives & Unskilled	971	0	0	971	0	971	971	971	0	0
6116	Contracted Employees	16,465	0	0	16,465	0	16,465	16,464	16,464	1	0
<b>Overhead Expenses</b>		<b>918</b>	<b>0</b>	<b>0</b>	<b>918</b>	<b>0</b>	<b>918</b>	<b>918</b>	<b>917</b>	<b>1</b>	<b>1</b>
6133	Benefits & Allowances	457	0	0	457	0	457	457	457	0	0
6134	National Insurance	461	0	0	461	0	461	461	460	1	1
<b>Materials, Equipment &amp; Supplies</b>		<b>2,430</b>	<b>0</b>	<b>0</b>	<b>2,430</b>	<b>0</b>	<b>2,430</b>	<b>2,430</b>	<b>2,227</b>	<b>203</b>	<b>203</b>
6221	Drugs & Medical Supplies	350	0	0	350	0	350	350	350	0	0
6222	Field Materials & Supplies	80	0	0	80	0	80	80	78	2	2
6223	Office Materials & Supplies	1,400	0	0	1,400	0	1,400	1,400	1,395	5	5
6224	Print & Non-Print Materials	600	0	0	600	0	600	600	404	196	196
<b>Fuel &amp; Lubricants</b>		<b>700</b>	<b>0</b>	<b>0</b>	<b>700</b>	<b>0</b>	<b>700</b>	<b>700</b>	<b>0</b>	<b>700</b>	<b>700</b>
6231	Fuel & Lubricants	700	0	0	700	0	700	700	0	700	700
<b>Rental &amp; Maintenance of Buildings</b>		<b>19,428</b>	<b>(14,600)</b>	<b>0</b>	<b>4,828</b>	<b>0</b>	<b>4,828</b>	<b>4,828</b>	<b>1,573</b>	<b>3,255</b>	<b>3,255</b>
6241	Rental of Buildings	18,228	(15,000)	0	3,228	0	3,228	3,228	0	3,228	3,228
6242	Maintenance of Buildings	400	0	0	400	0	400	400	374	26	26
6243	Janitorial & Cleaning Supplies	800	400	0	1,200	0	1,200	1,200	1,199	1	1
<b>Transport, Travel &amp; Postage</b>		<b>5,305</b>	<b>0</b>	<b>0</b>	<b>5,305</b>	<b>0</b>	<b>5,305</b>	<b>5,305</b>	<b>4,614</b>	<b>691</b>	<b>691</b>
6261	Local Travel & Subsistence	900	0	0	900	0	900	900	859	41	41
6263	Postage, Telex & Cablegrams	5	0	0	5	0	5	5	0	5	5
6264	Vehicle Spares & Service	400	0	0	400	0	400	400	400	0	0
6265	Other Transport, Travel & Postage	4,000	0	0	4,000	0	4,000	4,000	3,355	645	645
<b>Utility Charges</b>		<b>2,800</b>	<b>0</b>	<b>0</b>	<b>2,800</b>	<b>0</b>	<b>2,800</b>	<b>2,800</b>	<b>2,439</b>	<b>361</b>	<b>361</b>
6271	Telephone & Internet Charges	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6272	Electricity Charges	1,400	0	0	1,400	0	1,400	1,400	1,039	361	361

**AGENCY 01 - OFFICE OF THE PRESIDENT  
PROGRAMME 016 - POLICE COMPLAINTS AUTHORITY  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Other Goods &amp; Services Purchased</b>		<b>15,372</b>	<b>(10,400)</b>	<b>0</b>	<b>4,972</b>	<b>0</b>	<b>4,972</b>	<b>4,972</b>	<b>2,109</b>	<b>2,863</b>	<b>2,863</b>
6281	Security Services	13,517	(10,800)	0	2,717	0	2,717	2,717	0	2,717	2,717
6282	Equipment Maintenance	800	400	0	1,200	0	1,200	1,200	1,175	25	25
6283	Cleaning & Extermination Services	275	0	0	275	0	275	275	155	120	120
6284	Other	780	0	0	780	0	780	780	779	1	1
<b>Other Operating Expenses</b>		<b>1,260</b>	<b>0</b>	<b>0</b>	<b>1,260</b>	<b>0</b>	<b>1,260</b>	<b>1,260</b>	<b>1,225</b>	<b>35</b>	<b>35</b>
6291	National and Other Events	160	0	0	160	0	160	160	160	0	0
6293	Refreshment & Meals	700	0	0	700	0	700	700	700	0	0
6294	Other	400	0	0	400	0	400	400	365	35	35
<b>Education Subventions &amp; Training</b>		<b>440</b>	<b>0</b>	<b>0</b>	<b>440</b>	<b>0</b>	<b>440</b>	<b>440</b>	<b>440</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	440	0	0	440	0	440	440	440	0	0

MS. A. MOORE  
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**AGENCY 02 - OFFICE OF THE PRIME MINISTER  
PROGRAMME 021 - PRIME MINISTER'S SECRETARIAT  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>467,101</b>	<b>(1)</b>	<b>0</b>	<b>467,100</b>	<b>0</b>	<b>467,100</b>	<b>466,950</b>	<b>391,845</b>	<b>75,255</b>	<b>75,105</b>
<b>Wages &amp; Salaries</b>		<b>116,313</b>	<b>(2,437)</b>	<b>0</b>	<b>113,876</b>	<b>0</b>	<b>113,876</b>	<b>113,831</b>	<b>113,743</b>	<b>133</b>	<b>88</b>
6111	Administrative	2,134	0	0	2,134	0	2,134	2,134	2,134	0	0
6112	Senior Technical	2,134	0	0	2,134	0	2,134	2,134	2,134	0	0
6113	Other Technical & Craft Skilled	4,432	(1)	0	4,431	0	4,431	4,386	4,386	45	0
6114	Clerical & Office Support	10,637	(1,152)	0	9,485	0	9,485	9,485	9,397	88	88
6115	Semi-Skilled Operatives & Unskilled	5,219	0	0	5,219	0	5,219	5,219	5,219	0	0
6116	Contracted Employees	91,757	(1,284)	0	90,473	0	90,473	90,473	90,473	0	0
<b>Overhead Expenses</b>		<b>8,954</b>	<b>2,436</b>	<b>0</b>	<b>11,390</b>	<b>0</b>	<b>11,390</b>	<b>11,285</b>	<b>11,278</b>	<b>112</b>	<b>7</b>
6131	Other Direct Labour Costs	4,630	2,258	0	6,888	0	6,888	6,888	6,888	0	0
6133	Benefits & Allowances	2,173	178	0	2,351	0	2,351	2,351	2,344	7	7
6134	National Insurance	2,151	0	0	2,151	0	2,151	2,046	2,046	105	0
<b>Materials, Equipment &amp; Supplies</b>		<b>9,500</b>	<b>0</b>	<b>0</b>	<b>9,500</b>	<b>0</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6222	Field Materials & Supplies	900	0	0	900	0	900	900	900	0	0
6223	Office Materials & Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6224	Print & Non-Print Materials	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
<b>Fuel &amp; Lubricants</b>		<b>8,000</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>23,860</b>	<b>(1,763)</b>	<b>0</b>	<b>22,097</b>	<b>0</b>	<b>22,097</b>	<b>22,097</b>	<b>22,097</b>	<b>0</b>	<b>0</b>
6241	Rental of Buildings	9,960	(4,320)	0	5,640	0	5,640	5,640	5,640	0	0
6242	Maintenance of Buildings	8,900	2,557	0	11,457	0	11,457	11,457	11,457	0	0
6243	Janitorial & Cleaning Supplies	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
<b>Maintenance of Infrastructure</b>		<b>9,500</b>	<b>0</b>	<b>0</b>	<b>9,500</b>	<b>0</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
<b>Transport, Travel &amp; Postage</b>		<b>40,750</b>	<b>5,985</b>	<b>0</b>	<b>46,735</b>	<b>0</b>	<b>46,735</b>	<b>46,735</b>	<b>46,735</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6263	Postage, Telex & Cablegrams	30	0	0	30	0	30	30	30	0	0
6264	Vehicle Spares & Service	12,720	5,985	0	18,705	0	18,705	18,705	18,705	0	0
6265	Other Transport, Travel & Postage	18,000	0	0	18,000	0	18,000	18,000	18,000	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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>8,892</b>	<b>5,979</b>	<b>0</b>	<b>14,871</b>	<b>0</b>	<b>14,871</b>	<b>14,871</b>	<b>14,871</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	3,057	0	0	3,057	0	3,057	3,057	3,057	0	0
6272	Electricity Charges	4,000	5,979	0	9,979	0	9,979	9,979	9,979	0	0
6273	Water Charges	1,835	0	0	1,835	0	1,835	1,835	1,835	0	0
	<b>Other Goods &amp; Services Purchased</b>	<b>230,932</b>	<b>(10,201)</b>	<b>0</b>	<b>220,731</b>	<b>0</b>	<b>220,731</b>	<b>220,731</b>	<b>145,721</b>	<b>75,010</b>	<b>75,010</b>
6281	Security Services	20,932	0	0	20,932	0	20,932	20,932	20,932	0	0
6282	Equipment Maintenance	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6283	Cleaning & Extermination Services	6,000	(1,659)	0	4,341	0	4,341	4,341	4,341	0	0
6284	Other	200,000	(8,542)	0	191,458	0	191,458	191,458	116,448	75,010	75,010
	<b>Other Operating Expenses</b>	<b>9,800</b>	<b>0</b>	<b>0</b>	<b>9,800</b>	<b>0</b>	<b>9,800</b>	<b>9,800</b>	<b>9,800</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6293	Refreshment & Meals	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6294	Other	300	0	0	300	0	300	300	300	0	0
	<b>Education Subventions &amp; Training</b>	<b>600</b>	<b>0</b>	<b>0</b>	<b>600</b>	<b>0</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	600	0	0	600	0	600	600	600	0	0

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**AGENCY 02 - OFFICE OF THE PRIME MINISTER**  
**PROGRAMME 022 - DISASTER PREPAREDNESS, RESPONSE & MANAGEMENT**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>5,797,052</b>	<b>0</b>	<b>0</b>	<b>5,797,052</b>	<b>0</b>	<b>5,797,052</b>	<b>5,776,716</b>	<b>5,776,716</b>	<b>20,336</b>	<b>0</b>
<b>Wages &amp; Salaries</b>		<b>94,071</b>	<b>0</b>	<b>0</b>	<b>94,071</b>	<b>0</b>	<b>94,071</b>	<b>73,735</b>	<b>73,735</b>	<b>20,336</b>	<b>0</b>
6116	Contracted Employees	94,071	0	0	94,071	0	94,071	73,735	73,735	20,336	0
<b>Materials, Equipment &amp; Supplies</b>		<b>19,372</b>	<b>0</b>	<b>0</b>	<b>19,372</b>	<b>0</b>	<b>19,372</b>	<b>19,372</b>	<b>19,372</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	600	0	0	600	0	600	600	600	0	0
6222	Field Materials & Supplies	6,684	0	0	6,684	0	6,684	6,684	6,684	0	0
6223	Office Materials & Supplies	2,088	0	0	2,088	0	2,088	2,088	2,088	0	0
6224	Print & Non-Print Materials	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
<b>Fuel &amp; Lubricants</b>		<b>10,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>34,336</b>	<b>0</b>	<b>0</b>	<b>34,336</b>	<b>0</b>	<b>34,336</b>	<b>34,336</b>	<b>34,336</b>	<b>0</b>	<b>0</b>
6242	Maintenance of Buildings	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
6243	Janitorial & Cleaning Supplies	21,336	0	0	21,336	0	21,336	21,336	21,336	0	0
<b>Maintenance of Infrastructure</b>		<b>5,000</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
<b>Transport, Travel &amp; Postage</b>		<b>50,355</b>	<b>0</b>	<b>0</b>	<b>50,355</b>	<b>0</b>	<b>50,355</b>	<b>50,355</b>	<b>50,355</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	13,500	6,000	0	19,500	0	19,500	19,500	19,500	0	0
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	100	0	0
6264	Vehicle Spares & Service	13,755	3,990	0	17,745	0	17,745	17,745	17,745	0	0
6265	Other Transport, Travel & Postage	23,000	(9,990)	0	13,010	0	13,010	13,010	13,010	0	0
<b>Utility Charges</b>		<b>16,184</b>	<b>(1,260)</b>	<b>0</b>	<b>14,924</b>	<b>0</b>	<b>14,924</b>	<b>14,924</b>	<b>14,924</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	5,324	0	0	5,324	0	5,324	5,324	5,324	0	0
6272	Electricity Charges	9,600	0	0	9,600	0	9,600	9,600	9,600	0	0
6273	Water Charges	1,260	(1,260)	0	0	0	0	0	0	0	0



**AGENCY 02 - OFFICE OF THE PRIME MINISTER  
PROGRAMME 022 - DISASTER PREPAREDNESS, RESPONSE & MANAGEMENT  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Other Goods &amp; Services Purchased</b>		<b>43,043</b>	<b>1,260</b>	<b>0</b>	<b>44,303</b>	<b>0</b>	<b>44,303</b>	<b>44,303</b>	<b>44,303</b>	<b>0</b>	<b>0</b>
6281	Security Services	18,290	0	0	18,290	0	18,290	18,290	18,290	0	0
6282	Equipment Maintenance	2,600	1,260	0	3,860	0	3,860	3,860	3,860	0	0
6283	Cleaning & Extermination Services	1,267	0	0	1,267	0	1,267	1,267	1,267	0	0
6284	Other	20,886	0	0	20,886	0	20,886	20,886	20,886	0	0
<b>Other Operating Expenses</b>		<b>5,517,691</b>	<b>0</b>	<b>0</b>	<b>5,517,691</b>	<b>0</b>	<b>5,517,691</b>	<b>5,517,691</b>	<b>5,517,691</b>	<b>0</b>	<b>0</b>
6291	National and Other Events	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6292	Dietary	205,000	(28,102)	0	176,898	0	176,898	176,898	176,898	0	0
6293	Refreshment & Meals	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6294	Other	5,304,191	28,102	0	5,332,293	0	5,332,293	5,332,293	5,332,293	0	0
<b>Education Subventions &amp; Training</b>		<b>7,000</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0

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**AGENCY 02 - OFFICE OF THE PRIME MINISTER  
PROGRAMME 023 - POWER GENERATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>4,931,731</b>	<b>0</b>	<b>1,014,652</b>	<b>5,946,383</b>	<b>0</b>	<b>5,946,383</b>	<b>5,946,383</b>	<b>5,946,383</b>	<b>0</b>	<b>0</b>
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>4,931,731</b>	<b>0</b>	<b>1,014,652</b>	<b>5,946,383</b>	<b>0</b>	<b>5,946,383</b>	<b>5,946,383</b>	<b>5,946,383</b>	<b>0</b>	<b>0</b>
6321	Subsidies & Contributions to Local Organisation	4,931,731	0	1,014,652	5,946,383	0	5,946,383	5,946,383	5,946,383	0	0

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**AGENCY 02 - OFFICE OF THE PRIME MINISTER  
PROGRAMME 024 - TELECOMMUNICATIONS & INNOVATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>2,577,630</b>	<b>0</b>	<b>648,319</b>	<b>3,225,949</b>	<b>0</b>	<b>3,225,949</b>	<b>3,225,949</b>	<b>3,225,949</b>	<b>0</b>	<b>0</b>
<b>Wages &amp; Salaries</b>		<b>33,040</b>	<b>0</b>	<b>0</b>	<b>33,040</b>	<b>0</b>	<b>33,040</b>	<b>33,040</b>	<b>33,040</b>	<b>0</b>	<b>0</b>
6116	Contracted Employees	33,040	0	0	33,040	0	33,040	33,040	33,040	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>1,745</b>	<b>0</b>	<b>0</b>	<b>1,745</b>	<b>0</b>	<b>1,745</b>	<b>1,745</b>	<b>1,745</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	125	0	0	125	0	125	125	125	0	0
6222	Field Materials & Supplies	120	0	0	120	0	120	120	120	0	0
6223	Office Materials & Supplies	500	0	0	500	0	500	500	500	0	0
6224	Print & Non-Print Materials	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
<b>Fuel &amp; Lubricants</b>		<b>1,373</b>	<b>0</b>	<b>0</b>	<b>1,373</b>	<b>0</b>	<b>1,373</b>	<b>1,373</b>	<b>1,373</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	1,373	0	0	1,373	0	1,373	1,373	1,373	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>502</b>	<b>0</b>	<b>0</b>	<b>502</b>	<b>0</b>	<b>502</b>	<b>502</b>	<b>502</b>	<b>0</b>	<b>0</b>
6243	Janitorial & Cleaning Supplies	502	0	0	502	0	502	502	502	0	0
<b>Transport, Travel &amp; Postage</b>		<b>10,020</b>	<b>225</b>	<b>0</b>	<b>10,245</b>	<b>0</b>	<b>10,245</b>	<b>10,245</b>	<b>10,245</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	5,010	0	0	5,010	0	5,010	5,010	5,010	0	0
6264	Vehicle Spares & Service	970	225	0	1,195	0	1,195	1,195	1,195	0	0
6265	Other Transport, Travel & Postage	4,040	0	0	4,040	0	4,040	4,040	4,040	0	0
<b>Utility Charges</b>		<b>200</b>	<b>0</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	200	0	0	200	0	200	200	200	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>9,550</b>	<b>(225)</b>	<b>0</b>	<b>9,325</b>	<b>0</b>	<b>9,325</b>	<b>9,325</b>	<b>9,325</b>	<b>0</b>	<b>0</b>
6282	Equipment Maintenance	750	0	0	750	0	750	750	750	0	0
6283	Cleaning & Extermination Services	800	(225)	0	575	0	575	575	575	0	0
6284	Other	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
<b>Other Operating Expenses</b>		<b>4,200</b>	<b>0</b>	<b>0</b>	<b>4,200</b>	<b>0</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6293	Refreshment & Meals	200	0	0	200	0	200	200	200	0	0
<b>Education Subventions &amp; Training</b>		<b>25,000</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>2,492,000</b>	<b>0</b>	<b>648,319</b>	<b>3,140,319</b>	<b>0</b>	<b>3,140,319</b>	<b>3,140,319</b>	<b>3,140,319</b>	<b>0</b>	<b>0</b>
6321	Subsidies & Contributions to Local Organisation	2,492,000	0	648,319	3,140,319	0	3,140,319	3,140,319	3,140,319	0	0

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**AGENCY 02 - OFFICE OF THE PRIME MINISTER**  
**PROGRAMME 025 - GOVERNMENT INFORMATION & COMMUNICATION SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>939,304</b>	<b>0</b>	<b>0</b>	<b>939,304</b>	<b>0</b>	<b>939,304</b>	<b>939,304</b>	<b>939,304</b>	<b>0</b>	<b>0</b>
<b>Wages &amp; Salaries</b>		<b>94,123</b>	<b>0</b>	<b>0</b>	<b>94,123</b>	<b>0</b>	<b>94,123</b>	<b>94,123</b>	<b>94,123</b>	<b>0</b>	<b>0</b>
6116	Contracted Employees	94,123	0	0	94,123	0	94,123	94,123	94,123	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>6,150</b>	<b>0</b>	<b>0</b>	<b>6,150</b>	<b>0</b>	<b>6,150</b>	<b>6,150</b>	<b>6,150</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	300	0	0	300	0	300	300	300	0	0
6222	Field Materials & Supplies	350	0	0	350	0	350	350	350	0	0
6223	Office Materials & Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6224	Print & Non-Print Materials	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
<b>Fuel &amp; Lubricants</b>		<b>3,500</b>	<b>0</b>	<b>0</b>	<b>3,500</b>	<b>0</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>10,300</b>	<b>5,480</b>	<b>0</b>	<b>15,780</b>	<b>0</b>	<b>15,780</b>	<b>15,780</b>	<b>15,780</b>	<b>0</b>	<b>0</b>
6241	Rental of Buildings	5,000	5,480	0	10,480	0	10,480	10,480	10,480	0	0
6242	Maintenance of Buildings	4,400	0	0	4,400	0	4,400	4,400	4,400	0	0
6243	Janitorial & Cleaning Supplies	900	0	0	900	0	900	900	900	0	0
<b>Transport, Travel &amp; Postage</b>		<b>20,215</b>	<b>4,774</b>	<b>0</b>	<b>24,989</b>	<b>0</b>	<b>24,989</b>	<b>24,989</b>	<b>24,989</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6264	Vehicle Spares & Service	3,915	4,774	0	8,689	0	8,689	8,689	8,689	0	0
6265	Other Transport, Travel & Postage	11,300	0	0	11,300	0	11,300	11,300	11,300	0	0
<b>Utility Charges</b>		<b>3,800</b>	<b>223</b>	<b>0</b>	<b>4,023</b>	<b>0</b>	<b>4,023</b>	<b>4,023</b>	<b>4,023</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	900	0	0	900	0	900	900	900	0	0
6272	Electricity Charges	2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
6273	Water Charges	100	223	0	323	0	323	323	323	0	0

**AGENCY 02 - OFFICE OF THE PRIME MINISTER  
PROGRAMME 025 - GOVERNMENT INFORMATION & COMMUNICATION SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Other Goods &amp; Services Purchased</b>	<b>188,876</b>	<b>(10,477)</b>	<b>0</b>	<b>178,399</b>	<b>0</b>	<b>178,399</b>	<b>178,399</b>	<b>178,399</b>	<b>0</b>	<b>0</b>
6281	Security Services	15,156	0	0	15,156	0	15,156	15,156	15,156	0	0
6282	Equipment Maintenance	1,350	0	0	1,350	0	1,350	1,350	1,350	0	0
6283	Cleaning & Extermination Services	2,370	0	0	2,370	0	2,370	2,370	2,370	0	0
6284	Other	170,000	(10,477)	0	159,523	0	159,523	159,523	159,523	0	0
	<b>Other Operating Expenses</b>	<b>6,300</b>	<b>0</b>	<b>0</b>	<b>6,300</b>	<b>0</b>	<b>6,300</b>	<b>6,300</b>	<b>6,300</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6293	Refreshment & Meals	800	0	0	800	0	800	800	800	0	0
	<b>Education Subventions &amp; Training</b>	<b>8,500</b>	<b>0</b>	<b>0</b>	<b>8,500</b>	<b>0</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
	<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>	<b>597,540</b>	<b>0</b>	<b>0</b>	<b>597,540</b>	<b>0</b>	<b>597,540</b>	<b>597,540</b>	<b>597,540</b>	<b>0</b>	<b>0</b>
6321	Subsidies & Contributions to Local Organisation	597,540	0	0	597,540	0	597,540	597,540	597,540	0	0

MR. A. KING  
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**AGENCY 03 - MINISTRY OF FINANCE  
PROGRAMME 031 - POLICY & ADMINISTRATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>34,765,618</b>	<b>(200,000)</b>	<b>0</b>	<b>34,565,618</b>	<b>0</b>	<b>34,565,618</b>	<b>34,520,227</b>	<b>34,413,594</b>	<b>152,024</b>	<b>106,633</b>
<b>Wages &amp; Salaries</b>		<b>182,556</b>	<b>870</b>	<b>0</b>	<b>183,426</b>	<b>0</b>	<b>183,426</b>	<b>183,426</b>	<b>183,426</b>	<b>0</b>	<b>0</b>
6111	Administrative	9,166	0	0	9,166	0	9,166	9,166	9,166	0	0
6112	Senior Technical	2,855	0	0	2,855	0	2,855	2,855	2,855	0	0
6113	Other Technical & Craft Skilled	13,943	0	0	13,943	0	13,943	13,943	13,943	0	0
6114	Clerical & Office Support	33,462	0	0	33,462	0	33,462	33,462	33,462	0	0
6115	Semi-Skilled Operatives & Unskilled	9,195	0	0	9,195	0	9,195	9,195	9,195	0	0
6116	Contracted Employees	113,455	1,350	0	114,805	0	114,805	114,805	114,805	0	0
6117	Temporary Employees	480	(480)	0	0	0	0	0	0	0	0
<b>Overhead Expenses</b>		<b>16,128</b>	<b>(870)</b>	<b>0</b>	<b>15,258</b>	<b>0</b>	<b>15,258</b>	<b>15,258</b>	<b>15,258</b>	<b>0</b>	<b>0</b>
6131	Other Direct Labour Costs	2,385	188	0	2,573	0	2,573	2,573	2,573	0	0
6133	Benefits & Allowances	7,851	(933)	0	6,918	0	6,918	6,918	6,918	0	0
6134	National Insurance	5,892	(125)	0	5,767	0	5,767	5,767	5,767	0	0
<b>Other Employment Costs</b>		<b>19,431,000</b>	<b>0</b>	<b>0</b>	<b>19,431,000</b>	<b>0</b>	<b>19,431,000</b>	<b>19,431,000</b>	<b>19,363,711</b>	<b>67,289</b>	<b>67,289</b>
6141	Other Employment Costs	19,431,000	0	0	19,431,000	0	19,431,000	19,431,000	19,363,711	67,289	67,289
<b>Materials, Equipment &amp; Supplies</b>		<b>15,290</b>	<b>1,015</b>	<b>0</b>	<b>16,305</b>	<b>0</b>	<b>16,305</b>	<b>16,305</b>	<b>16,199</b>	<b>106</b>	<b>106</b>
6221	Drugs & Medical Supplies	200	115	0	315	0	315	315	308	7	7
6222	Field Materials & Supplies	166	20	0	186	0	186	186	186	0	0
6223	Office Materials & Supplies	12,000	880	0	12,880	0	12,880	12,880	12,821	59	59
6224	Print & Non-Print Materials	2,924	0	0	2,924	0	2,924	2,924	2,884	40	40
<b>Fuel &amp; Lubricants</b>		<b>10,900</b>	<b>0</b>	<b>0</b>	<b>10,900</b>	<b>0</b>	<b>10,900</b>	<b>10,900</b>	<b>10,162</b>	<b>738</b>	<b>738</b>
6231	Fuel & Lubricants	10,900	0	0	10,900	0	10,900	10,900	10,162	738	738
<b>Rental &amp; Maintenance of Buildings</b>		<b>85,520</b>	<b>(4,000)</b>	<b>0</b>	<b>81,520</b>	<b>0</b>	<b>81,520</b>	<b>81,520</b>	<b>78,995</b>	<b>2,525</b>	<b>2,525</b>
6242	Maintenance of Buildings	80,000	(4,000)	0	76,000	0	76,000	76,000	73,716	2,284	2,284
6243	Janitorial & Cleaning Supplies	5,520	0	0	5,520	0	5,520	5,520	5,279	241	241
<b>Maintenance of Infrastructure</b>		<b>4,200</b>	<b>4,000</b>	<b>0</b>	<b>8,200</b>	<b>0</b>	<b>8,200</b>	<b>8,200</b>	<b>6,116</b>	<b>2,084</b>	<b>2,084</b>
6255	Maintenance of Other Infrastructure	4,200	4,000	0	8,200	0	8,200	8,200	6,116	2,084	2,084

**AGENCY 03 - MINISTRY OF FINANCE  
PROGRAMME 031 - POLICY & ADMINISTRATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>27,502</b>	<b>4,500</b>	<b>0</b>	<b>32,002</b>	<b>0</b>	<b>32,002</b>	<b>32,002</b>	<b>28,713</b>	<b>3,289</b>	<b>3,289</b>
6261	Local Travel & Subsistence	12,700	4,500	0	17,200	0	17,200	17,200	16,698	502	502
6263	Postage, Telex & Cablegrams	402	0	0	402	0	402	402	18	384	384
6264	Vehicle Spares & Service	14,400	0	0	14,400	0	14,400	14,400	11,997	2,403	2,403
<b>Utility Charges</b>		<b>4,075,173</b>	<b>99,400</b>	<b>0</b>	<b>4,174,573</b>	<b>0</b>	<b>4,174,573</b>	<b>4,174,573</b>	<b>4,173,181</b>	<b>1,392</b>	<b>1,392</b>
6271	Telephone & Internet Charges	6,327	0	0	6,327	0	6,327	6,327	5,972	355	355
6272	Electricity Charges	4,062,124	99,400	0	4,161,524	0	4,161,524	4,161,524	4,160,916	608	608
6273	Water Charges	6,722	0	0	6,722	0	6,722	6,722	6,293	429	429
<b>Other Goods &amp; Services Purchased</b>		<b>225,649</b>	<b>(104,715)</b>	<b>0</b>	<b>120,934</b>	<b>0</b>	<b>120,934</b>	<b>105,955</b>	<b>86,394</b>	<b>34,540</b>	<b>19,561</b>
6281	Security Services	32,507	0	0	32,507	0	32,507	32,507	15,543	16,964	16,964
6282	Equipment Maintenance	12,000	5,000	0	17,000	0	17,000	17,000	16,043	957	957
6283	Cleaning & Extermination Services	4,365	0	0	4,365	0	4,365	4,365	2,725	1,640	1,640
6284	Other	176,777	(109,715)	0	67,062	0	67,062	52,083	52,083	14,979	0
<b>Other Operating Expenses</b>		<b>27,075</b>	<b>1,700</b>	<b>0</b>	<b>28,775</b>	<b>0</b>	<b>28,775</b>	<b>28,775</b>	<b>26,931</b>	<b>1,844</b>	<b>1,844</b>
6291	National & Other Events	4,000	1,300	0	5,300	0	5,300	5,300	5,253	47	47
6293	Refreshment & Meals	4,700	1,500	0	6,200	0	6,200	6,200	5,926	274	274
6294	Other	18,375	(1,100)	0	17,275	0	17,275	17,275	15,752	1,523	1,523
<b>Education Subventions &amp; Training</b>		<b>4,000</b>	<b>(2,500)</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>1,472</b>	<b>28</b>	<b>28</b>
6302	Training (including Scholarships)	4,000	(2,500)	0	1,500	0	1,500	1,500	1,472	28	28
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>8,060</b>	<b>600</b>	<b>0</b>	<b>8,660</b>	<b>0</b>	<b>8,660</b>	<b>8,660</b>	<b>8,554</b>	<b>106</b>	<b>106</b>
6311	Rates & Taxes	8,060	600	0	8,660	0	8,660	8,660	8,554	106	106
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>10,652,565</b>	<b>(200,000)</b>	<b>0</b>	<b>10,452,565</b>	<b>0</b>	<b>10,452,565</b>	<b>10,422,153</b>	<b>10,414,482</b>	<b>38,083</b>	<b>7,671</b>
6321	Subsidies & Contributions to Local Organisation	10,612,067	(200,000)	0	10,412,067	0	10,412,067	10,412,067	10,409,506	2,561	2,561
6322	Subsidies & Contributions to Int'l Organisation	40,498	0	0	40,498	0	40,498	10,086	4,976	35,522	5,110

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**AGENCY 03 - MINISTRY OF FINANCE**  
**PROGRAMME 032 - PUBLIC FINANCIAL MANAGEMENT POLICIES & SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>7,131,687</b>	<b>200,000</b>	<b>350,000</b>	<b>7,681,687</b>	<b>0</b>	<b>7,681,687</b>	<b>7,521,732</b>	<b>7,266,087</b>	<b>415,600</b>	<b>255,645</b>
<b>Wages &amp; Salaries</b>		<b>623,631</b>	<b>(3,382)</b>	<b>0</b>	<b>620,249</b>	<b>0</b>	<b>620,249</b>	<b>620,249</b>	<b>620,249</b>	<b>0</b>	<b>0</b>
6111	Administrative	39,746	0	0	39,746	0	39,746	39,746	39,746	0	0
6112	Senior Technical	7,793	(1,588)	0	6,205	0	6,205	6,205	6,205	0	0
6113	Other Technical & Craft Skilled	21,349	(1,724)	0	19,625	0	19,625	19,625	19,625	0	0
6114	Clerical & Office Support	53,324	(4,365)	0	48,959	0	48,959	48,959	48,959	0	0
6116	Contracted Employees	500,719	4,953	0	505,672	0	505,672	505,672	505,672	0	0
6117	Temporary Employees	700	(658)	0	42	0	42	42	42	0	0
<b>Overhead Expenses</b>		<b>21,414</b>	<b>3,382</b>	<b>0</b>	<b>24,796</b>	<b>0</b>	<b>24,796</b>	<b>24,796</b>	<b>24,796</b>	<b>0</b>	<b>0</b>
6131	Other Direct Labour Costs	1,645	1,700	0	3,345	0	3,345	3,345	3,345	0	0
6133	Benefits & Allowances	12,054	182	0	12,236	0	12,236	12,236	12,236	0	0
6134	National Insurance	7,715	1,500	0	9,215	0	9,215	9,215	9,215	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>64,002</b>	<b>2,000</b>	<b>0</b>	<b>66,002</b>	<b>0</b>	<b>66,002</b>	<b>66,002</b>	<b>63,491</b>	<b>2,511</b>	<b>2,511</b>
6221	Drugs & Medical Supplies	300	0	0	300	0	300	300	297	3	3
6222	Field Materials & Supplies	196	0	0	196	0	196	196	194	2	2
6223	Office Materials & Supplies	24,352	0	0	24,352	0	24,352	24,352	24,352	0	0
6224	Print & Non-Print Materials	39,154	2,000	0	41,154	0	41,154	41,154	38,648	2,506	2,506
<b>Fuel &amp; Lubricants</b>		<b>10,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>9,337</b>	<b>663</b>	<b>663</b>
6231	Fuel & Lubricants	10,000	0	0	10,000	0	10,000	10,000	9,337	663	663
<b>Rental &amp; Maintenance of Buildings</b>		<b>7,000</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>	<b>3,080</b>	<b>3,920</b>	<b>3,920</b>
6243	Janitorial & Cleaning Supplies	7,000	0	0	7,000	0	7,000	7,000	3,080	3,920	3,920
<b>Transport, Travel &amp; Postage</b>		<b>492,380</b>	<b>241,000</b>	<b>0</b>	<b>733,380</b>	<b>0</b>	<b>733,380</b>	<b>733,380</b>	<b>706,464</b>	<b>26,916</b>	<b>26,916</b>
6261	Local Travel & Subsistence	34,000	11,000	0	45,000	0	45,000	45,000	43,919	1,081	1,081
6262	Overseas Conferences & Official Visits	450,000	230,000	0	680,000	0	680,000	680,000	659,001	20,999	20,999
6263	Postage, Telex & Cablegrams	780	0	0	780	0	780	780	615	165	165
6264	Vehicle Spares & Service	7,200	0	0	7,200	0	7,200	7,200	2,909	4,291	4,291
6265	Other Transport, Travel & Postage	400	0	0	400	0	400	400	20	380	380



**AGENCY 03 - MINISTRY OF FINANCE**  
**PROGRAMME 032 - PUBLIC FINANCIAL MANAGEMENT POLICIES & SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>39,302</b>	<b>0</b>	<b>0</b>	<b>39,302</b>	<b>0</b>	<b>39,302</b>	<b>39,302</b>	<b>38,839</b>	<b>463</b>	<b>463</b>
6271	Telephone & Internet Charges	39,302	0	0	39,302	0	39,302	39,302	38,839	463	463
	<b>Other Goods &amp; Services Purchased</b>	<b>366,345</b>	<b>2,500</b>	<b>0</b>	<b>368,845</b>	<b>0</b>	<b>368,845</b>	<b>368,845</b>	<b>250,159</b>	<b>118,686</b>	<b>118,686</b>
6282	Equipment Maintenance	10,908	2,500	0	13,408	0	13,408	13,408	12,988	420	420
6284	Other	355,437	0	0	355,437	0	355,437	355,437	237,171	118,266	118,266
	<b>Other Operating Expenses</b>	<b>229,765</b>	<b>500</b>	<b>350,000</b>	<b>580,265</b>	<b>0</b>	<b>580,265</b>	<b>420,310</b>	<b>394,184</b>	<b>186,081</b>	<b>26,126</b>
6293	Refreshment & Meals	4,822	500	0	5,322	0	5,322	5,322	4,760	562	562
6294	Other	224,943	0	350,000	574,943	0	574,943	414,988	389,424	185,519	25,564
	<b>Education Subventions &amp; Training</b>	<b>32,798</b>	<b>0</b>	<b>0</b>	<b>32,798</b>	<b>0</b>	<b>32,798</b>	<b>32,798</b>	<b>23,712</b>	<b>9,086</b>	<b>9,086</b>
6302	Training (including Scholarships)	32,798	0	0	32,798	0	32,798	32,798	23,712	9,086	9,086
	<b>Refunds of Revenues</b>	<b>15,000</b>	<b>(9,500)</b>	<b>0</b>	<b>5,500</b>	<b>0</b>	<b>5,500</b>	<b>5,500</b>	<b>3,865</b>	<b>1,635</b>	<b>1,635</b>
6331	Refunds of Revenues	15,000	(9,500)	0	5,500	0	5,500	5,500	3,865	1,635	1,635
	<b>Pensions &amp; Social Assistance</b>	<b>5,230,050</b>	<b>(36,500)</b>	<b>0</b>	<b>5,193,550</b>	<b>0</b>	<b>5,193,550</b>	<b>5,193,550</b>	<b>5,127,911</b>	<b>65,639</b>	<b>65,639</b>
6341	Non-Pensionable Employees	385,000	0	0	385,000	0	385,000	385,000	377,611	7,389	7,389
6342	Pension Increases	4,845,050	(36,500)	0	4,808,550	0	4,808,550	4,808,550	4,750,300	58,250	58,250

MS. T. BLAIR  
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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>168,897</b>	<b>0</b>	<b>0</b>	<b>168,897</b>	<b>0</b>	<b>168,897</b>	<b>168,546</b>	<b>112,355</b>	<b>56,542</b>	<b>56,191</b>
<b>Wages &amp; Salaries</b>		<b>28,516</b>	<b>0</b>	<b>0</b>	<b>28,516</b>	<b>0</b>	<b>28,516</b>	<b>28,165</b>	<b>28,165</b>	<b>351</b>	<b>0</b>
6116	Contracted Employees	28,516	0	0	28,516	0	28,516	28,165	28,165	351	0
<b>Materials, Equipment &amp; Supplies</b>		<b>4,318</b>	<b>0</b>	<b>0</b>	<b>4,318</b>	<b>0</b>	<b>4,318</b>	<b>4,318</b>	<b>2,479</b>	<b>1,839</b>	<b>1,839</b>
6221	Drugs & Medical Supplies	48	0	0	48	0	48	48	47	1	1
6222	Field Materials & Supplies	90	0	0	90	0	90	90	79	11	11
6223	Office Materials & Supplies	1,680	0	0	1,680	0	1,680	1,680	1,653	27	27
6224	Print & Non-Print Materials	2,500	0	0	2,500	0	2,500	2,500	700	1,800	1,800
<b>Fuel &amp; Lubricants</b>		<b>1,857</b>	<b>0</b>	<b>0</b>	<b>1,857</b>	<b>0</b>	<b>1,857</b>	<b>1,857</b>	<b>1,555</b>	<b>302</b>	<b>302</b>
6231	Fuel & Lubricants	1,857	0	0	1,857	0	1,857	1,857	1,555	302	302
<b>Rental &amp; Maintenance of Buildings</b>		<b>7,561</b>	<b>0</b>	<b>0</b>	<b>7,561</b>	<b>0</b>	<b>7,561</b>	<b>7,561</b>	<b>3,467</b>	<b>4,094</b>	<b>4,094</b>
6242	Maintenance of Buildings	6,250	0	0	6,250	0	6,250	6,250	2,157	4,093	4,093
6243	Janitorial & Cleaning Supplies	1,311	0	0	1,311	0	1,311	1,311	1,310	1	1
<b>Maintenance of Infrastructure</b>		<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>992</b>	<b>8</b>	<b>8</b>
6255	Maintenance of Other Infrastructure	1,000	0	0	1,000	0	1,000	1,000	992	8	8
<b>Transport, Travel &amp; Postage</b>		<b>9,800</b>	<b>0</b>	<b>0</b>	<b>9,800</b>	<b>0</b>	<b>9,800</b>	<b>9,800</b>	<b>8,486</b>	<b>1,314</b>	<b>1,314</b>
6261	Local Travel & Subsistence	2,000	0	0	2,000	0	2,000	2,000	1,622	378	378
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	10	10	10
6264	Vehicle Spares & Service	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6265	Other Transport, Travel & Postage	5,780	0	0	5,780	0	5,780	5,780	4,855	925	925
<b>Utility Charges</b>		<b>3,280</b>	<b>70</b>	<b>0</b>	<b>3,350</b>	<b>0</b>	<b>3,350</b>	<b>3,350</b>	<b>2,550</b>	<b>800</b>	<b>800</b>
6271	Telephone & Internet Charges	600	0	0	600	0	600	600	505	95	95
6272	Electricity Charges	2,500	0	0	2,500	0	2,500	2,500	1,804	696	696
6273	Water Charges	180	70	0	250	0	250	250	241	9	9
<b>Other Goods &amp; Services Purchased</b>		<b>108,415</b>	<b>(70)</b>	<b>0</b>	<b>108,345</b>	<b>0</b>	<b>108,345</b>	<b>108,345</b>	<b>62,830</b>	<b>45,515</b>	<b>45,515</b>
6281	Security Services	7,650	(150)	0	7,500	0	7,500	7,500	5,064	2,436	2,436
6282	Equipment Maintenance	685	0	0	685	0	685	685	643	42	42
6283	Cleaning & Extermination Services	580	80	0	660	0	660	660	658	2	2
6284	Other	99,500	0	0	99,500	0	99,500	99,500	56,465	43,035	43,035

**AGENCY 06 - MINISTRY OF PARLIAMENTARY AFFAIRS & GOVERNANCE**  
**PROGRAMME 061 - POLICY DEVELOPMENT & ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Other Operating Expenses</b>	<b>3,650</b>	<b>0</b>	<b>0</b>	<b>3,650</b>	<b>0</b>	<b>3,650</b>	<b>3,650</b>	<b>1,444</b>	<b>2,206</b>	<b>2,206</b>
6291	National & Other Events	1,000	0	0	1,000	0	1,000	1,000	547	453	453
6293	Refreshment & Meals	650	0	0	650	0	650	650	645	5	5
6294	Other	2,000	0	0	2,000	0	2,000	2,000	252	1,748	1,748
	<b>Education Subventions &amp; Training</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>387</b>	<b>113</b>	<b>113</b>
6302	Training (including Scholarships)	500	0	0	500	0	500	500	387	113	113

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**AGENCY 06 - MINISTRY OF PARLIAMENTARY AFFAIRS & GOVERNANCE**  
**PROGRAMME 062 - PARLIAMENTARY AFFAIRS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>13,358</b>	<b>0</b>	<b>0</b>	<b>13,358</b>	<b>0</b>	<b>13,358</b>	<b>13,358</b>	<b>7,633</b>	<b>5,725</b>	<b>5,725</b>
<b>Wages &amp; Salaries</b>		<b>4,418</b>	<b>0</b>	<b>0</b>	<b>4,418</b>	<b>0</b>	<b>4,418</b>	<b>4,418</b>	<b>4,418</b>	<b>0</b>	<b>0</b>
6112 Senior Technical		4,418	0	0	4,418	0	4,418	4,418	4,418	0	0
<b>Overhead Expenses</b>		<b>1,284</b>	<b>0</b>	<b>0</b>	<b>1,284</b>	<b>0</b>	<b>1,284</b>	<b>1,284</b>	<b>1,284</b>	<b>0</b>	<b>0</b>
6131 Other Direct Labour Costs		480	0	0	480	0	480	480	480	0	0
6133 Benefits & Allowances		522	0	0	522	0	522	522	522	0	0
6134 National Insurance		282	0	0	282	0	282	282	282	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>1,738</b>	<b>0</b>	<b>0</b>	<b>1,738</b>	<b>0</b>	<b>1,738</b>	<b>1,738</b>	<b>1,013</b>	<b>725</b>	<b>725</b>
6221 Drugs & Medical Supplies		28	0	0	28	0	28	28	26	2	2
6222 Field Materials & Supplies		10	0	0	10	0	10	10	10	0	0
6223 Office Materials & Supplies		700	0	0	700	0	700	700	696	4	4
6224 Print & Non-Print Materials		1,000	0	0	1,000	0	1,000	1,000	281	719	719
<b>Rental &amp; Maintenance of Buildings</b>		<b>78</b>	<b>0</b>	<b>0</b>	<b>78</b>	<b>0</b>	<b>78</b>	<b>78</b>	<b>78</b>	<b>0</b>	<b>0</b>
6243 Janitorial & Cleaning Supplies		78	0	0	78	0	78	78	78	0	0
<b>Transport, Travel &amp; Postage</b>		<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>	<b>17</b>	<b>2,983</b>	<b>2,983</b>
6261 Local Travel & Subsistence		2,000	0	0	2,000	0	2,000	2,000	17	1,983	1,983
6265 Other Transport, Travel & Postage		1,000	0	0	1,000	0	1,000	1,000	0	1,000	1,000
<b>Utility Charges</b>		<b>240</b>	<b>0</b>	<b>0</b>	<b>240</b>	<b>0</b>	<b>240</b>	<b>240</b>	<b>172</b>	<b>68</b>	<b>68</b>
6271 Telephone & Internet Charges		240	0	0	240	0	240	240	172	68	68
<b>Other Goods &amp; Services Purchased</b>		<b>1,500</b>	<b>(100)</b>	<b>0</b>	<b>1,400</b>	<b>0</b>	<b>1,400</b>	<b>1,400</b>	<b>0</b>	<b>1,400</b>	<b>1,400</b>
6284 Other		1,500	(100)	0	1,400	0	1,400	1,400	0	1,400	1,400
<b>Other Operating Expenses</b>		<b>600</b>	<b>100</b>	<b>0</b>	<b>700</b>	<b>0</b>	<b>700</b>	<b>700</b>	<b>651</b>	<b>49</b>	<b>49</b>
6293 Refreshment & Meals		600	100	0	700	0	700	700	651	49	49
<b>Education Subventions and Training</b>		<b>500</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>500</b>
6302 Training (including Scholarships)		500	0	0	500	0	500	500	0	500	500

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**AGENCY 06 - MINISTRY OF PARLIAMENTARY AFFAIRS & GOVERNANCE**  
**PROGRAMME 063 - GOVERNANCE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>132,958</b>	<b>0</b>	<b>0</b>	<b>132,958</b>	<b>0</b>	<b>132,958</b>	<b>132,639</b>	<b>128,469</b>	<b>4,489</b>	<b>4,170</b>
<b>Wages &amp; Salaries</b>		<b>25,175</b>	<b>0</b>	<b>0</b>	<b>25,175</b>	<b>0</b>	<b>25,175</b>	<b>24,856</b>	<b>24,856</b>	<b>319</b>	<b>0</b>
6116	Contracted Employees	25,175	0	0	25,175	0	25,175	24,856	24,856	319	0
<b>Materials, Equipment &amp; Supplies</b>		<b>3,898</b>	<b>0</b>	<b>0</b>	<b>3,898</b>	<b>0</b>	<b>3,898</b>	<b>3,898</b>	<b>2,410</b>	<b>1,488</b>	<b>1,488</b>
6221	Drugs & Medical Supplies	21	0	0	21	0	21	21	21	0	0
6222	Field Materials & Supplies	14	0	0	14	0	14	14	13	1	1
6223	Office Materials & Supplies	1,268	0	0	1,268	0	1,268	1,268	1,225	43	43
6224	Print & Non-Print Materials	2,595	0	0	2,595	0	2,595	2,595	1,151	1,444	1,444
<b>Rental &amp; Maintenance of Buildings</b>		<b>152</b>	<b>0</b>	<b>0</b>	<b>152</b>	<b>0</b>	<b>152</b>	<b>152</b>	<b>152</b>	<b>0</b>	<b>0</b>
6243	Janitorial & Cleaning Supplies	152	0	0	152	0	152	152	152	0	0
<b>Transport, Travel &amp; Postage</b>		<b>300</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>300</b>	<b>107</b>	<b>193</b>	<b>193</b>
6261	Local Travel & Subsistence	100	0	0	100	0	100	100	88	12	12
6265	Other Transport, Travel & Postage	200	0	0	200	0	200	200	19	181	181
<b>Utility Charges</b>		<b>360</b>	<b>0</b>	<b>0</b>	<b>360</b>	<b>0</b>	<b>360</b>	<b>360</b>	<b>177</b>	<b>183</b>	<b>183</b>
6271	Telephone & Internet Charges	360	0	0	360	0	360	360	177	183	183
<b>Other Goods &amp; Services Purchased</b>		<b>4,435</b>	<b>0</b>	<b>0</b>	<b>4,435</b>	<b>0</b>	<b>4,435</b>	<b>4,435</b>	<b>4,255</b>	<b>180</b>	<b>180</b>
6284	Other	4,435	0	0	4,435	0	4,435	4,435	4,255	180	180
<b>Other Operating Expenses</b>		<b>8,000</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>	<b>6,395</b>	<b>1,605</b>	<b>1,605</b>
6291	National & Other Events	5,000	0	0	5,000	0	5,000	5,000	4,733	267	267
6293	Refreshment & Meals	3,000	0	0	3,000	0	3,000	3,000	1,662	1,338	1,338
<b>Education Subventions and Training</b>		<b>1,120</b>	<b>0</b>	<b>0</b>	<b>1,120</b>	<b>0</b>	<b>1,120</b>	<b>1,120</b>	<b>599</b>	<b>521</b>	<b>521</b>
6302	Training (including Scholarships)	1,120	0	0	1,120	0	1,120	1,120	599	521	521
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>89,518</b>	<b>0</b>	<b>0</b>	<b>89,518</b>	<b>0</b>	<b>89,518</b>	<b>89,518</b>	<b>89,518</b>	<b>0</b>	<b>0</b>
6321	Subsidies & Contributions to Local Organisation	89,518	0	0	89,518	0	89,518	89,518	89,518	0	0

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**AGENCY 12 - MINISTRY OF FOREIGN AFFAIRS & INTERNATIONAL COOPERATION**  
**PROGRAMME 121 - DEVELOPMENT OF FOREIGN POLICY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>2,699,769</b>	<b>(5,018)</b>	<b>382,418</b>	<b>3,077,169</b>	<b>0</b>	<b>3,077,169</b>	<b>3,069,305</b>	<b>3,033,466</b>	<b>43,703</b>	<b>35,839</b>
<b>Wages &amp; Salaries</b>		<b>390,014</b>	<b>(4,870)</b>	<b>0</b>	<b>385,144</b>	<b>0</b>	<b>385,144</b>	<b>379,331</b>	<b>378,952</b>	<b>6,192</b>	<b>379</b>
6111	Administrative	120,541	(3,607)	0	116,934	0	116,934	116,934	116,934	0	0
6112	Senior Technical	4,739	0	0	4,739	0	4,739	4,714	4,714	25	0
6114	Clerical & Office Support	30,449	(156)	0	30,293	0	30,293	26,790	26,790	3,503	0
6115	Semi-Skilled Operatives & Unskilled	18,985	0	0	18,985	0	18,985	17,428	17,428	1,557	0
6116	Contracted Employees	214,291	(1,107)	0	213,184	0	213,184	213,184	212,805	379	379
6117	Temporary Employees	1,009	0	0	1,009	0	1,009	281	281	728	0
<b>Overhead Expenses</b>		<b>36,912</b>	<b>(147)</b>	<b>0</b>	<b>36,765</b>	<b>0</b>	<b>36,765</b>	<b>34,714</b>	<b>34,714</b>	<b>2,051</b>	<b>0</b>
6131	Other Direct Labour Costs	5,960	0	0	5,960	0	5,960	5,960	5,960	0	0
6133	Benefits & Allowances	16,276	156	0	16,432	0	16,432	16,433	16,433	(1)	0
6134	National Insurance	14,676	(303)	0	14,373	0	14,373	12,321	12,321	2,052	0
<b>Materials, Equipment &amp; Supplies</b>		<b>37,820</b>	<b>23,444</b>	<b>0</b>	<b>61,264</b>	<b>0</b>	<b>61,264</b>	<b>61,264</b>	<b>61,258</b>	<b>6</b>	<b>6</b>
6221	Drugs & Medical Supplies	200	0	0	200	0	200	200	200	0	0
6223	Office Materials & Supplies	24,620	16,153	0	40,773	0	40,773	40,773	40,767	6	6
6224	Print & Non-Print Materials	13,000	7,291	0	20,291	0	20,291	20,291	20,291	0	0
<b>Fuel &amp; Lubricants</b>		<b>9,300</b>	<b>0</b>	<b>0</b>	<b>9,300</b>	<b>0</b>	<b>9,300</b>	<b>9,300</b>	<b>9,232</b>	<b>68</b>	<b>68</b>
6231	Fuel & Lubricants	9,300	0	0	9,300	0	9,300	9,300	9,232	68	68
<b>Rental &amp; Maintenance of Buildings</b>		<b>77,986</b>	<b>225</b>	<b>0</b>	<b>78,211</b>	<b>0</b>	<b>78,211</b>	<b>78,211</b>	<b>73,807</b>	<b>4,404</b>	<b>4,404</b>
6241	Rental of Buildings	33,386	0	0	33,386	0	33,386	33,386	31,841	1,545	1,545
6242	Maintenance of Buildings	30,000	0	0	30,000	0	30,000	30,000	27,142	2,858	2,858
6243	Janitorial & Cleaning Supplies	14,600	225	0	14,825	0	14,825	14,825	14,824	1	1
<b>Transport, Travel &amp; Postage</b>		<b>194,000</b>	<b>54,768</b>	<b>0</b>	<b>248,768</b>	<b>0</b>	<b>248,768</b>	<b>248,768</b>	<b>239,225</b>	<b>9,543</b>	<b>9,543</b>
6261	Local Travel & Subsistence	65,000	0	0	65,000	0	65,000	65,000	64,926	74	74
6263	Postage, Telex & Cablegrams	30,100	20,000	0	50,100	0	50,100	50,100	41,653	8,447	8,447
6264	Vehicle Spares & Service	18,900	0	0	18,900	0	18,900	18,900	17,941	959	959
6265	Other Transport, Travel & Postage	80,000	34,768	0	114,768	0	114,768	114,768	114,705	63	63

**AGENCY 12 - MINISTRY OF FOREIGN AFFAIRS & INTERNATIONAL COOPERATION**  
**PROGRAMME 121 - DEVELOPMENT OF FOREIGN POLICY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>57,500</b>	<b>0</b>	<b>0</b>	<b>57,500</b>	<b>0</b>	<b>57,500</b>	<b>57,500</b>	<b>46,352</b>	<b>11,148</b>	<b>11,148</b>
6271	Telephone & Internet Charges	11,500	0	0	11,500	0	11,500	11,500	9,032	2,468	2,468
6272	Electricity Charges	35,000	0	0	35,000	0	35,000	35,000	26,320	8,680	8,680
6273	Water Charges	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
	<b>Other Goods &amp; Services Purchased</b>	<b>839,950</b>	<b>(310,394)</b>	<b>0</b>	<b>529,556</b>	<b>0</b>	<b>529,556</b>	<b>529,556</b>	<b>520,716</b>	<b>8,840</b>	<b>8,840</b>
6281	Security Services	19,570	0	0	19,570	0	19,570	19,570	11,061	8,509	8,509
6282	Equipment Maintenance	7,380	0	0	7,380	0	7,380	7,380	7,341	39	39
6283	Cleaning & Extermination Services	3,000	(1,209)	0	1,791	0	1,791	1,791	1,499	292	292
6284	Other	810,000	(309,185)	0	500,815	0	500,815	500,815	500,815	0	0
	<b>Other Operating Expenses</b>	<b>192,724</b>	<b>210,000</b>	<b>0</b>	<b>402,724</b>	<b>0</b>	<b>402,724</b>	<b>402,724</b>	<b>402,196</b>	<b>528</b>	<b>528</b>
6291	National & Other Events	1,600	0	0	1,600	0	1,600	1,600	1,078	522	522
6293	Refreshment & Meals	14,280	8,000	0	22,280	0	22,280	22,280	22,274	6	6
6294	Other	176,844	202,000	0	378,844	0	378,844	378,844	378,844	0	0
	<b>Education Subventions &amp; Training</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>	<b>2,733</b>	<b>267</b>	<b>267</b>
6302	Training (including Scholarships)	3,000	0	0	3,000	0	3,000	3,000	2,733	267	267
	<b>Rates, Taxes &amp; Subvention to Local Authorities</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
	<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>	<b>857,563</b>	<b>21,956</b>	<b>382,418</b>	<b>1,261,937</b>	<b>0</b>	<b>1,261,937</b>	<b>1,261,937</b>	<b>1,261,281</b>	<b>656</b>	<b>656</b>
6322	Subsidies & Contributions to Int'l Organisation	857,563	21,956	382,418	1,261,937	0	1,261,937	1,261,937	1,261,281	656	656

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**AGENCY 12 - MINISTRY OF FOREIGN AFFAIRS & INTERNATIONAL COOPERATION**  
**PROGRAMME 122 - FOREIGN POLICY PROMOTION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>3,806,531</b>	<b>0</b>	<b>0</b>	<b>3,806,531</b>	<b>0</b>	<b>3,806,531</b>	<b>3,803,269</b>	<b>3,759,173</b>	<b>47,358</b>	<b>44,096</b>
<b>Wages &amp; Salaries</b>		<b>996,681</b>	<b>0</b>	<b>0</b>	<b>996,681</b>	<b>0</b>	<b>996,681</b>	<b>994,096</b>	<b>994,096</b>	<b>2,585</b>	<b>0</b>
6111	Administrative	104,846	0	0	104,846	0	104,846	104,846	104,846	0	0
6113	Other Technical & Craft Skilled	209,065	0	0	209,065	0	209,065	209,065	209,065	0	0
6114	Clerical & Office Support	215,540	(23,068)	0	192,472	0	192,472	190,687	190,687	1,785	0
6115	Semi-Skilled Operatives & Unskilled	160,552	25,768	0	186,320	0	186,320	186,320	186,320	0	0
6116	Contracted Employees	297,941	0	0	297,941	0	297,941	297,941	297,941	0	0
6117	Temporary Employees	8,737	(2,700)	0	6,037	0	6,037	5,237	5,237	800	0
<b>Overhead Expenses</b>		<b>757,199</b>	<b>0</b>	<b>0</b>	<b>757,199</b>	<b>0</b>	<b>757,199</b>	<b>756,522</b>	<b>753,703</b>	<b>3,496</b>	<b>2,819</b>
6131	Other Direct Labour Costs	98,167	0	0	98,167	0	98,167	98,167	98,167	0	0
6133	Benefits & Allowances	650,000	0	0	650,000	0	650,000	650,000	647,181	2,819	2,819
6134	National Insurance	9,032	0	0	9,032	0	9,032	8,355	8,355	677	0
<b>Materials, Equipment &amp; Supplies</b>		<b>38,340</b>	<b>0</b>	<b>0</b>	<b>38,340</b>	<b>0</b>	<b>38,340</b>	<b>38,340</b>	<b>34,505</b>	<b>3,835</b>	<b>3,835</b>
6223	Office Materials & Supplies	20,340	0	0	20,340	0	20,340	20,340	16,519	3,821	3,821
6224	Print & Non-Print Materials	18,000	0	0	18,000	0	18,000	18,000	17,986	14	14
<b>Fuel &amp; Lubricants</b>		<b>38,000</b>	<b>0</b>	<b>0</b>	<b>38,000</b>	<b>0</b>	<b>38,000</b>	<b>38,000</b>	<b>35,533</b>	<b>2,467</b>	<b>2,467</b>
6231	Fuel & Lubricants	38,000	0	0	38,000	0	38,000	38,000	35,533	2,467	2,467
<b>Rental &amp; Maintenance of Buildings</b>		<b>1,268,193</b>	<b>(120,131)</b>	<b>0</b>	<b>1,148,062</b>	<b>0</b>	<b>1,148,062</b>	<b>1,148,062</b>	<b>1,122,722</b>	<b>25,340</b>	<b>25,340</b>
6241	Rental of Buildings	1,178,693	(120,131)	0	1,058,562	0	1,058,562	1,058,562	1,051,790	6,772	6,772
6242	Maintenance of Buildings	70,000	0	0	70,000	0	70,000	70,000	55,060	14,940	14,940
6243	Janitorial & Cleaning Supplies	19,500	0	0	19,500	0	19,500	19,500	15,872	3,628	3,628
<b>Maintenance of Infrastructure</b>		<b>10,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
<b>Transport, Travel &amp; Postage</b>		<b>149,960</b>	<b>24,753</b>	<b>0</b>	<b>174,713</b>	<b>0</b>	<b>174,713</b>	<b>174,713</b>	<b>174,713</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
6263	Postage, Telex & Cablegrams	22,600	0	0	22,600	0	22,600	22,600	22,600	0	0
6264	Vehicle Spares & Service	47,360	24,753	0	72,113	0	72,113	72,113	72,113	0	0



**AGENCY 12 - MINISTRY OF FOREIGN AFFAIRS & INTERNATIONAL COOPERATION**  
**PROGRAMME 122 - FOREIGN POLICY PROMOTION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>147,000</b>	<b>0</b>	<b>0</b>	<b>147,000</b>	<b>0</b>	<b>147,000</b>	<b>147,000</b>	<b>139,253</b>	<b>7,747</b>	<b>7,747</b>
6271	Telephone & Internet Charges	67,000	0	0	67,000	0	67,000	67,000	67,000	0	0
6272	Electricity Charges	62,000	0	0	62,000	0	62,000	62,000	62,000	0	0
6273	Water Charges	18,000	0	0	18,000	0	18,000	18,000	10,253	7,747	7,747
	<b>Other Goods &amp; Services Purchased</b>	<b>252,400</b>	<b>49,728</b>	<b>0</b>	<b>302,128</b>	<b>0</b>	<b>302,128</b>	<b>302,128</b>	<b>302,128</b>	<b>0</b>	<b>0</b>
6281	Security Services	75,000	0	0	75,000	0	75,000	75,000	75,000	0	0
6282	Equipment Maintenance	28,000	1,000	0	29,000	0	29,000	29,000	29,000	0	0
6283	Cleaning & Extermination Services	31,000	0	0	31,000	0	31,000	31,000	31,000	0	0
6284	Other	118,400	48,728	0	167,128	0	167,128	167,128	167,128	0	0
	<b>Other Operating Expenses</b>	<b>142,600</b>	<b>38,878</b>	<b>0</b>	<b>181,478</b>	<b>0</b>	<b>181,478</b>	<b>181,478</b>	<b>181,328</b>	<b>150</b>	<b>150</b>
6291	National & Other Events	7,300	0	0	7,300	0	7,300	7,300	7,300	0	0
6293	Refreshment & Meals	13,200	0	0	13,200	0	13,200	13,200	13,050	150	150
6294	Other	122,100	38,878	0	160,978	0	160,978	160,978	160,978	0	0
	<b>Education Subventions &amp; Training</b>	<b>3,200</b>	<b>6,772</b>	<b>0</b>	<b>9,972</b>	<b>0</b>	<b>9,972</b>	<b>9,972</b>	<b>9,972</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	3,200	6,772	0	9,972	0	9,972	9,972	9,972	0	0
	<b>Rates, Taxes &amp; Subvention to Local Authorities</b>	<b>2,458</b>	<b>0</b>	<b>0</b>	<b>2,458</b>	<b>0</b>	<b>2,458</b>	<b>2,458</b>	<b>1,120</b>	<b>1,338</b>	<b>1,338</b>
6311	Rates & Taxes	2,458	0	0	2,458	0	2,458	2,458	1,120	1,338	1,338
	<b>Refund of Revenues</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>100</b>	<b>400</b>	<b>400</b>
6331	Refunds of Revenues	500	0	0	500	0	500	500	100	400	400

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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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>37,158</b>	<b>5,017</b>	<b>0</b>	<b>42,175</b>	<b>0</b>	<b>42,175</b>	<b>42,139</b>	<b>39,110</b>	<b>3,065</b>	<b>3,029</b>
<b>Wages &amp; Salaries</b>		<b>24,342</b>	<b>4,297</b>	<b>0</b>	<b>28,639</b>	<b>0</b>	<b>28,639</b>	<b>28,614</b>	<b>28,614</b>	<b>25</b>	<b>0</b>
6111	Administrative	16,892	3,607	0	20,499	0	20,499	20,499	20,499	0	0
6114	Clerical & Office Support	1,036	0	0	1,036	0	1,036	1,011	1,011	25	0
6116	Contracted Employees	6,414	690	0	7,104	0	7,104	7,104	7,104	0	0
<b>Overhead Expenses</b>		<b>3,136</b>	<b>720</b>	<b>0</b>	<b>3,856</b>	<b>0</b>	<b>3,856</b>	<b>3,845</b>	<b>3,845</b>	<b>11</b>	<b>0</b>
6131	Other Direct Labour Costs	42	417	0	459	0	459	448	448	11	0
6133	Benefits & Allowances	1,588	0	0	1,588	0	1,588	1,588	1,588	0	0
6134	National Insurance	1,506	303	0	1,809	0	1,809	1,809	1,809	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>730</b>	<b>0</b>	<b>0</b>	<b>730</b>	<b>0</b>	<b>730</b>	<b>730</b>	<b>726</b>	<b>4</b>	<b>4</b>
6223	Office Materials & Supplies	280	0	0	280	0	280	280	276	4	4
6224	Print & Non-Print Materials	450	0	0	450	0	450	450	450	0	0
<b>Fuel &amp; Lubricants</b>		<b>400</b>	<b>0</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	400	0	0	400	0	400	400	400	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>450</b>	<b>0</b>	<b>0</b>	<b>450</b>	<b>0</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>0</b>	<b>0</b>
6243	Janitorial & Cleaning Supplies	450	0	0	450	0	450	450	450	0	0
<b>Transport, Travel &amp; Postage</b>		<b>1,950</b>	<b>0</b>	<b>0</b>	<b>1,950</b>	<b>0</b>	<b>1,950</b>	<b>1,950</b>	<b>437</b>	<b>1,513</b>	<b>1,513</b>
6261	Local Travel & Subsistence	1,500	0	0	1,500	0	1,500	1,500	437	1,063	1,063
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	0	300	300
<b>Utility Charges</b>		<b>1,500</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>693</b>	<b>807</b>	<b>807</b>
6271	Telephone & Internet Charges	1,500	0	0	1,500	0	1,500	1,500	693	807	807
<b>Other Goods &amp; Services Purchased</b>		<b>450</b>	<b>0</b>	<b>0</b>	<b>450</b>	<b>0</b>	<b>450</b>	<b>450</b>	<b>0</b>	<b>450</b>	<b>450</b>
6282	Equipment Maintenance	250	0	0	250	0	250	250	0	250	250
6283	Cleaning & Extermination Services	200	0	0	200	0	200	200	0	200	200
<b>Other Operating Expenses</b>		<b>4,200</b>	<b>0</b>	<b>0</b>	<b>4,200</b>	<b>0</b>	<b>4,200</b>	<b>4,200</b>	<b>3,945</b>	<b>255</b>	<b>255</b>
6293	Refreshment & Meals	2,700	0	0	2,700	0	2,700	2,700	2,698	2	2
6294	Other	1,500	0	0	1,500	0	1,500	1,500	1,247	253	253

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**AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT**  
**PROGRAMME 131 - POLICY DEVELOPMENT & ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>376,433</b>	<b>0</b>	<b>0</b>	<b>376,433</b>	<b>0</b>	<b>376,433</b>	<b>369,997</b>	<b>337,052</b>	<b>39,381</b>	<b>32,945</b>
<b>Wages &amp; Salaries</b>		<b>167,006</b>	<b>(460)</b>	<b>0</b>	<b>166,546</b>	<b>0</b>	<b>166,546</b>	<b>160,587</b>	<b>159,462</b>	<b>7,084</b>	<b>1,125</b>
6111	Administrative	33,175	(623)	0	32,552	0	32,552	28,614	28,314	4,238	300
6112	Senior Technical	5,612	0	0	5,612	0	5,612	5,612	5,562	50	50
6113	Other Technical & Craft Skilled	971	0	0	971	0	971	497	497	474	0
6114	Clerical & Office Support	17,486	0	0	17,486	0	17,486	16,510	16,110	1,376	400
6115	Semi-Skilled Operatives & Unskilled	15,878	(374)	0	15,504	0	15,504	14,933	14,558	946	375
6116	Contracted Employees	92,780	997	0	93,777	0	93,777	93,777	93,777	0	0
6117	Temporary Employees	1,104	(460)	0	644	0	644	644	644	0	0
<b>Overhead Expenses</b>		<b>14,901</b>	<b>460</b>	<b>0</b>	<b>15,361</b>	<b>0</b>	<b>15,361</b>	<b>14,884</b>	<b>14,884</b>	<b>477</b>	<b>0</b>
6131	Other Direct Labour Costs	2,326	0	0	2,326	0	2,326	2,101	2,101	225	0
6133	Benefits & Allowances	6,817	460	0	7,277	0	7,277	7,277	7,277	0	0
6134	National Insurance	5,758	0	0	5,758	0	5,758	5,506	5,506	252	0
<b>Materials, Equipment &amp; Supplies</b>		<b>14,500</b>	<b>0</b>	<b>0</b>	<b>14,500</b>	<b>0</b>	<b>14,500</b>	<b>14,500</b>	<b>14,095</b>	<b>405</b>	<b>405</b>
6221	Drugs & Medical Supplies	600	0	0	600	0	600	600	455	145	145
6222	Field Materials & Supplies	800	0	0	800	0	800	800	800	0	0
6223	Office Materials & Supplies	7,500	0	0	7,500	0	7,500	7,500	7,499	1	1
6224	Print & Non-Print Materials	5,600	0	0	5,600	0	5,600	5,600	5,341	259	259
<b>Fuel &amp; Lubricants</b>		<b>11,000</b>	<b>0</b>	<b>0</b>	<b>11,000</b>	<b>0</b>	<b>11,000</b>	<b>11,000</b>	<b>7,096</b>	<b>3,904</b>	<b>3,904</b>
6231	Fuel & Lubricants	11,000	0	0	11,000	0	11,000	11,000	7,096	3,904	3,904
<b>Rental &amp; Maintenance of Buildings</b>		<b>13,000</b>	<b>0</b>	<b>0</b>	<b>13,000</b>	<b>0</b>	<b>13,000</b>	<b>13,000</b>	<b>12,903</b>	<b>97</b>	<b>97</b>
6242	Maintenance of Buildings	8,500	0	0	8,500	0	8,500	8,500	8,403	97	97
6243	Janitorial & Cleaning Supplies	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
<b>Maintenance of Infrastructure</b>		<b>2,000</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>490</b>	<b>1,510</b>	<b>1,510</b>
6255	Maintenance of Other Infrastructure	2,000	0	0	2,000	0	2,000	2,000	490	1,510	1,510

**AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT**  
**PROGRAMME 131 - POLICY DEVELOPMENT & ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Transport, Travel &amp; Postage</b>	<b>56,540</b>	<b>(2,800)</b>	<b>0</b>	<b>53,740</b>	<b>0</b>	<b>53,740</b>	<b>53,740</b>	<b>35,246</b>	<b>18,494</b>	<b>18,494</b>
6261	Local Travel & Subsistence	23,000	(1,500)	0	21,500	0	21,500	21,500	11,962	9,538	9,538
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	16	84	84
6264	Vehicle Spares & Service	8,940	0	0	8,940	0	8,940	8,940	8,935	5	5
6265	Other Transport, Travel & Postage	24,500	(1,300)	0	23,200	0	23,200	23,200	14,333	8,867	8,867
	<b>Utility Charges</b>	<b>12,416</b>	<b>2,460</b>	<b>0</b>	<b>14,876</b>	<b>0</b>	<b>14,876</b>	<b>14,876</b>	<b>13,556</b>	<b>1,320</b>	<b>1,320</b>
6271	Telephone & Internet Charges	4,502	1,500	0	6,002	0	6,002	6,002	5,903	99	99
6272	Electricity Charges	6,914	1,300	0	8,214	0	8,214	8,214	7,653	561	561
6273	Water Charges	1,000	(340)	0	660	0	660	660	0	660	660
	<b>Other Goods &amp; Services Purchased</b>	<b>61,185</b>	<b>0</b>	<b>0</b>	<b>61,185</b>	<b>0</b>	<b>61,185</b>	<b>61,185</b>	<b>60,195</b>	<b>990</b>	<b>990</b>
6281	Security Services	41,907	0	0	41,907	0	41,907	41,907	41,907	0	0
6282	Equipment Maintenance	6,550	0	0	6,550	0	6,550	6,550	6,550	0	0
6283	Cleaning & Extermination Services	2,728	0	0	2,728	0	2,728	2,728	2,728	0	0
6284	Other	10,000	0	0	10,000	0	10,000	10,000	9,010	990	990
	<b>Other Operating Expenses</b>	<b>18,405</b>	<b>0</b>	<b>0</b>	<b>18,405</b>	<b>0</b>	<b>18,405</b>	<b>18,405</b>	<b>17,244</b>	<b>1,161</b>	<b>1,161</b>
6291	National & Other Events	5,000	0	0	5,000	0	5,000	5,000	4,750	250	250
6293	Refreshment & Meals	10,255	0	0	10,255	0	10,255	10,255	10,255	0	0
6294	Other	3,150	0	0	3,150	0	3,150	3,150	2,239	911	911
	<b>Education Subventions &amp; Training</b>	<b>2,900</b>	<b>0</b>	<b>0</b>	<b>2,900</b>	<b>0</b>	<b>2,900</b>	<b>2,900</b>	<b>1,016</b>	<b>1,884</b>	<b>1,884</b>
6302	Training (including Scholarships)	2,900	0	0	2,900	0	2,900	2,900	1,016	1,884	1,884
	<b>Rates, Taxes &amp; Subvention to Local Authorities</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>
6311	Rates & Taxes	2,000	0	0	2,000	0	2,000	2,000	0	2,000	2,000
	<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>	<b>580</b>	<b>340</b>	<b>0</b>	<b>920</b>	<b>0</b>	<b>920</b>	<b>920</b>	<b>865</b>	<b>55</b>	<b>55</b>
6322	Subsidies & Contributions to Int'l Organisation	580	340	0	920	0	920	920	865	55	55

MR. M. CHOO-KANG  
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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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>81,400</b>	<b>0</b>	<b>0</b>	<b>81,400</b>	<b>0</b>	<b>81,400</b>	<b>76,096</b>	<b>69,367</b>	<b>12,033</b>	<b>6,729</b>
<b>Wages &amp; Salaries</b>		<b>31,804</b>	<b>0</b>	<b>0</b>	<b>31,804</b>	<b>0</b>	<b>31,804</b>	<b>26,682</b>	<b>26,507</b>	<b>5,297</b>	<b>175</b>
6112	Senior Technical	27,445	0	0	27,445	0	27,445	22,680	22,505	4,940	175
6116	Contracted Employees	4,359	0	0	4,359	0	4,359	4,002	4,002	357	0
<b>Overhead Expenses</b>		<b>6,760</b>	<b>0</b>	<b>0</b>	<b>6,760</b>	<b>0</b>	<b>6,760</b>	<b>6,578</b>	<b>6,578</b>	<b>182</b>	<b>0</b>
6131	Other Direct Labour Costs	600	0	0	600	0	600	600	600	0	0
6133	Benefits & Allowances	4,018	0	0	4,018	0	4,018	4,018	4,018	0	0
6134	National Insurance	2,142	0	0	2,142	0	2,142	1,960	1,960	182	0
<b>Materials, Equipment &amp; Supplies</b>		<b>4,080</b>	<b>0</b>	<b>0</b>	<b>4,080</b>	<b>0</b>	<b>4,080</b>	<b>4,080</b>	<b>4,049</b>	<b>31</b>	<b>31</b>
6221	Drugs & Medical Supplies	400	0	0	400	0	400	400	373	27	27
6222	Field Materials & Supplies	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6223	Office Materials & Supplies	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6224	Print & Non-Print Materials	780	0	0	780	0	780	780	776	4	4
<b>Fuel &amp; Lubricants</b>		<b>1,100</b>	<b>0</b>	<b>0</b>	<b>1,100</b>	<b>0</b>	<b>1,100</b>	<b>1,100</b>	<b>912</b>	<b>188</b>	<b>188</b>
6231	Fuel & Lubricants	1,100	0	0	1,100	0	1,100	1,100	912	188	188
<b>Rental &amp; Maintenance of Buildings</b>		<b>7,100</b>	<b>0</b>	<b>0</b>	<b>7,100</b>	<b>0</b>	<b>7,100</b>	<b>7,100</b>	<b>7,100</b>	<b>0</b>	<b>0</b>
6242	Maintenance of Buildings	5,550	0	0	5,550	0	5,550	5,550	5,550	0	0
6243	Janitorial & Cleaning Supplies	1,550	0	0	1,550	0	1,550	1,550	1,550	0	0
<b>Transport, Travel &amp; Postage</b>		<b>11,500</b>	<b>(2,970)</b>	<b>0</b>	<b>8,530</b>	<b>0</b>	<b>8,530</b>	<b>8,530</b>	<b>4,766</b>	<b>3,764</b>	<b>3,764</b>
6261	Local Travel & Subsistence	5,200	(320)	0	4,880	0	4,880	4,880	1,343	3,537	3,537
6264	Vehicle Spares & Service	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6265	Other Transport, Travel & Postage	4,300	(2,650)	0	1,650	0	1,650	1,650	1,423	227	227
<b>Utility Charges</b>		<b>806</b>	<b>320</b>	<b>0</b>	<b>1,126</b>	<b>0</b>	<b>1,126</b>	<b>1,126</b>	<b>1,126</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	806	320	0	1,126	0	1,126	1,126	1,126	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>15,650</b>	<b>0</b>	<b>0</b>	<b>15,650</b>	<b>0</b>	<b>15,650</b>	<b>15,650</b>	<b>14,445</b>	<b>1,205</b>	<b>1,205</b>
6281	Security Services	9,700	0	0	9,700	0	9,700	9,700	8,733	967	967
6282	Equipment Maintenance	1,850	0	0	1,850	0	1,850	1,850	1,850	0	0
6283	Cleaning & Extermination Services	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6284	Other	3,000	0	0	3,000	0	3,000	3,000	2,762	238	238

**AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT**  
**PROGRAMME 133 - REGIONAL DEVELOPMENT**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Other Operating Expenses</b>	<b>1,800</b>	<b>2,650</b>	<b>0</b>	<b>4,450</b>	<b>0</b>	<b>4,450</b>	<b>4,450</b>	<b>3,450</b>	<b>1,000</b>	<b>1,000</b>
6291	National & Other Events	1,000	2,650	0	3,650	0	3,650	3,650	2,950	700	700
6293	Refreshment & Meals	500	0	0	500	0	500	500	500	0	0
6294	Other	300	0	0	300	0	300	300	0	300	300
	<b>Education Subventions &amp; Training</b>	<b>800</b>	<b>0</b>	<b>0</b>	<b>800</b>	<b>0</b>	<b>800</b>	<b>800</b>	<b>434</b>	<b>366</b>	<b>366</b>
6302	Training (including Scholarships)	800	0	0	800	0	800	800	434	366	366

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**AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT**  
**PROGRAMME 134 - LOCAL GOVERNMENT DEVELOPMENT**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,593,199</b>	<b>0</b>	<b>0</b>	<b>1,593,199</b>	<b>0</b>	<b>1,593,199</b>	<b>1,589,649</b>	<b>1,570,991</b>	<b>22,208</b>	<b>18,658</b>
<b>Wages &amp; Salaries</b>		<b>123,361</b>	<b>0</b>	<b>0</b>	<b>123,361</b>	<b>0</b>	<b>123,361</b>	<b>120,027</b>	<b>107,007</b>	<b>16,354</b>	<b>13,020</b>
6111	Administrative	25,610	0	0	25,610	0	25,610	24,444	24,194	1,416	250
6112	Senior Technical	11,562	0	0	11,562	0	11,562	11,555	11,480	82	75
6113	Other Technical & Craft Skilled	5,610	0	0	5,610	0	5,610	5,610	5,535	75	75
6115	Semi-Skilled Operatives & Unskilled	971	0	0	971	0	971	971	946	25	25
6116	Contracted Employees	79,608	0	0	79,608	0	79,608	77,447	64,852	14,756	12,595
<b>Overhead Expenses</b>		<b>9,231</b>	<b>0</b>	<b>0</b>	<b>9,231</b>	<b>0</b>	<b>9,231</b>	<b>9,015</b>	<b>9,015</b>	<b>216</b>	<b>0</b>
6131	Other Direct Labour Costs	600	0	0	600	0	600	600	600	0	0
6133	Benefits & Allowances	5,178	0	0	5,178	0	5,178	5,154	5,154	24	0
6134	National Insurance	3,453	0	0	3,453	0	3,453	3,261	3,261	192	0
<b>Expenses Specific to the Agency</b>		<b>223,417</b>	<b>3,410</b>	<b>0</b>	<b>226,827</b>	<b>0</b>	<b>226,827</b>	<b>226,827</b>	<b>226,827</b>	<b>0</b>	<b>0</b>
6211	Expenses Specific to the Agency	223,417	3,410	0	226,827	0	226,827	226,827	226,827	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>9,315</b>	<b>0</b>	<b>0</b>	<b>9,315</b>	<b>0</b>	<b>9,315</b>	<b>9,315</b>	<b>8,966</b>	<b>349</b>	<b>349</b>
6221	Drugs & Medical Supplies	300	0	0	300	0	300	300	146	154	154
6222	Field Materials & Supplies	1,550	0	0	1,550	0	1,550	1,550	1,549	1	1
6223	Office Materials & Supplies	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
6224	Print & Non-Print Materials	4,365	0	0	4,365	0	4,365	4,365	4,171	194	194
<b>Fuel &amp; Lubricants</b>		<b>1,800</b>	<b>0</b>	<b>0</b>	<b>1,800</b>	<b>0</b>	<b>1,800</b>	<b>1,800</b>	<b>1,685</b>	<b>115</b>	<b>115</b>
6231	Fuel & Lubricants	1,800	0	0	1,800	0	1,800	1,800	1,685	115	115
<b>Rental &amp; Maintenance of Buildings</b>		<b>7,500</b>	<b>0</b>	<b>0</b>	<b>7,500</b>	<b>0</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>0</b>	<b>0</b>
6242	Maintenance of Buildings	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6243	Janitorial & Cleaning Supplies	2,500	0	0	2,500	0	2,500	2,500	2,500	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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Maintenance of Infrastructure</b>	<b>31,300</b>	<b>6,341</b>	<b>0</b>	<b>37,641</b>	<b>0</b>	<b>37,641</b>	<b>37,641</b>	<b>37,496</b>	<b>145</b>	<b>145</b>
6251	Maintenance of Roads	10,000	5,676	0	15,676	0	15,676	15,676	15,676	0	0
6252	Maintenance of Bridges	6,700	665	0	7,365	0	7,365	7,365	7,365	0	0
6253	Maintenance of Drainage & Irrigation Works	8,100	0	0	8,100	0	8,100	8,100	7,955	145	145
6255	Maintenance of Other Infrastructure	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
	<b>Transport, Travel &amp; Postage</b>	<b>36,846</b>	<b>(10,114)</b>	<b>0</b>	<b>26,732</b>	<b>0</b>	<b>26,732</b>	<b>26,732</b>	<b>24,385</b>	<b>2,347</b>	<b>2,347</b>
6261	Local Travel & Subsistence	20,000	(12,689)	0	7,311	0	7,311	7,311	5,538	1,773	1,773
6264	Vehicle Spares & Service	5,646	9,385	0	15,031	0	15,031	15,031	14,996	35	35
6265	Other Transport, Travel & Postage	11,200	(6,810)	0	4,390	0	4,390	4,390	3,851	539	539
	<b>Utility Charges</b>	<b>4,810</b>	<b>0</b>	<b>0</b>	<b>4,810</b>	<b>0</b>	<b>4,810</b>	<b>4,810</b>	<b>3,810</b>	<b>1,000</b>	<b>1,000</b>
6271	Telephone & Internet Charges	1,810	0	0	1,810	0	1,810	1,810	1,810	0	0
6272	Electricity Charges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6273	Water Charges	1,000	0	0	1,000	0	1,000	1,000	0	1,000	1,000
	<b>Other Goods &amp; Services Purchased</b>	<b>50,889</b>	<b>6,704</b>	<b>0</b>	<b>57,593</b>	<b>0</b>	<b>57,593</b>	<b>57,593</b>	<b>57,387</b>	<b>206</b>	<b>206</b>
6281	Security Services	33,288	6,704	0	39,992	0	39,992	39,992	39,992	0	0
6282	Equipment Maintenance	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6283	Cleaning & Extermination Services	1,601	0	0	1,601	0	1,601	1,601	1,601	0	0
6284	Other	13,900	0	0	13,900	0	13,900	13,900	13,694	206	206
	<b>Other Operating Expenses</b>	<b>908,350</b>	<b>(6,341)</b>	<b>0</b>	<b>902,009</b>	<b>0</b>	<b>902,009</b>	<b>902,009</b>	<b>900,547</b>	<b>1,462</b>	<b>1,462</b>
6291	National & Other Events	21,130	0	0	21,130	0	21,130	21,130	19,710	1,420	1,420
6293	Refreshment & Meals	2,220	0	0	2,220	0	2,220	2,220	2,220	0	0
6294	Other	885,000	(6,341)	0	878,659	0	878,659	878,659	878,617	42	42
	<b>Education Subventions &amp; Training</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>4,986</b>	<b>14</b>	<b>14</b>
6302	Training (including Scholarships)	5,000	0	0	5,000	0	5,000	5,000	4,986	14	14
	<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>	<b>181,380</b>	<b>0</b>	<b>0</b>	<b>181,380</b>	<b>0</b>	<b>181,380</b>	<b>181,380</b>	<b>181,380</b>	<b>0</b>	<b>0</b>
6321	Subsidies & Contributions to Local Organisation	181,380	0	0	181,380	0	181,380	181,380	181,380	0	0

MR. M. S. CHOO-KANG  
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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>185,563</b>	<b>(3,180)</b>	<b>0</b>	<b>182,383</b>	<b>0</b>	<b>182,383</b>	<b>177,927</b>	<b>165,726</b>	<b>16,657</b>	<b>12,201</b>
<b>Wages &amp; Salaries</b>		<b>83,855</b>	<b>(1,180)</b>	<b>0</b>	<b>82,675</b>	<b>0</b>	<b>82,675</b>	<b>79,181</b>	<b>79,181</b>	<b>3,494</b>	<b>0</b>
6111	Administrative	11,921	0	0	11,921	0	11,921	11,921	11,921	0	0
6113	Other Technical & Craft Skilled	5,642	0	0	5,642	0	5,642	4,057	4,057	1,585	0
6114	Clerical & Office Support	17,740	(2,047)	0	15,693	0	15,693	14,084	14,084	1,609	0
6115	Semi-Skilled Operatives & Unskilled	5,045	6	0	5,051	0	5,051	5,051	5,051	0	0
6116	Contracted Employees	43,207	861	0	44,068	0	44,068	44,068	44,068	0	0
6117	Temporary Employees	300	0	0	300	0	300	0	0	300	0
<b>Overhead Expenses</b>		<b>10,421</b>	<b>0</b>	<b>0</b>	<b>10,421</b>	<b>0</b>	<b>10,421</b>	<b>9,459</b>	<b>9,459</b>	<b>962</b>	<b>0</b>
6131	Other Direct Labour Costs	3,866	0	0	3,866	0	3,866	3,535	3,535	331	0
6133	Benefits & Allowances	3,600	0	0	3,600	0	3,600	3,527	3,527	73	0
6134	National Insurance	2,955	0	0	2,955	0	2,955	2,397	2,397	558	0
<b>Materials, Equipment &amp; Supplies</b>		<b>12,280</b>	<b>0</b>	<b>0</b>	<b>12,280</b>	<b>0</b>	<b>12,280</b>	<b>12,280</b>	<b>11,941</b>	<b>339</b>	<b>339</b>
6221	Drugs & Medical Supplies	1,580	0	0	1,580	0	1,580	1,580	1,577	3	3
6223	Office Materials & Supplies	7,200	0	0	7,200	0	7,200	7,200	6,864	336	336
6224	Print & Non-Print Materials	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
<b>Fuel &amp; Lubricants</b>		<b>4,000</b>	<b>(2,300)</b>	<b>0</b>	<b>1,700</b>	<b>0</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	4,000	(2,300)	0	1,700	0	1,700	1,700	1,700	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>11,533</b>	<b>911</b>	<b>0</b>	<b>12,444</b>	<b>0</b>	<b>12,444</b>	<b>12,444</b>	<b>6,173</b>	<b>6,271</b>	<b>6,271</b>
6242	Maintenance of Buildings	8,800	0	0	8,800	0	8,800	8,800	2,540	6,260	6,260
6243	Janitorial & Cleaning Supplies	2,733	911	0	3,644	0	3,644	3,644	3,633	11	11
<b>Maintenance of Infrastructure</b>		<b>720</b>	<b>0</b>	<b>0</b>	<b>720</b>	<b>0</b>	<b>720</b>	<b>720</b>	<b>315</b>	<b>405</b>	<b>405</b>
6255	Maintenance of Other Infrastructure	720	0	0	720	0	720	720	315	405	405
<b>Transport, Travel &amp; Postage</b>		<b>4,343</b>	<b>1,005</b>	<b>0</b>	<b>5,348</b>	<b>0</b>	<b>5,348</b>	<b>5,348</b>	<b>4,161</b>	<b>1,187</b>	<b>1,187</b>
6261	Local Travel & Subsistence	1,277	0	0	1,277	0	1,277	1,277	498	779	779
6263	Postage, Telex & Cablegrams	33	0	0	33	0	33	33	33	0	0
6264	Vehicle Spares & Service	3,033	0	0	3,033	0	3,033	3,033	2,625	408	408
6265	Other Transport, Travel & Postage	0	1,005	0	1,005	0	1,005	1,005	1,005	0	0

**AGENCY 14 - MINISTRY OF PUBLIC SERVICE  
PROGRAMME 141 - POLICY DEVELOPMENT & ADMINISTRATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>14,884</b>	<b>(500)</b>	<b>0</b>	<b>14,384</b>	<b>0</b>	<b>14,384</b>	<b>14,384</b>	<b>13,341</b>	<b>1,043</b>	<b>1,043</b>
6271	Telephone & Internet Charges	6,321	(500)	0	5,821	0	5,821	5,821	4,783	1,038	1,038
6272	Electricity Charges	6,610	0	0	6,610	0	6,610	6,610	6,605	5	5
6273	Water Charges	1,953	0	0	1,953	0	1,953	1,953	1,953	0	0
	<b>Other Goods &amp; Services Purchased</b>	<b>22,692</b>	<b>(1,871)</b>	<b>0</b>	<b>20,821</b>	<b>0</b>	<b>20,821</b>	<b>20,821</b>	<b>18,297</b>	<b>2,524</b>	<b>2,524</b>
6281	Security Services	12,993	(1,616)	0	11,377	0	11,377	11,377	9,887	1,490	1,490
6282	Equipment Maintenance	2,030	0	0	2,030	0	2,030	2,030	1,891	139	139
6283	Cleaning & Extermination Services	1,669	0	0	1,669	0	1,669	1,669	1,375	294	294
6284	Other	6,000	(255)	0	5,745	0	5,745	5,745	5,144	601	601
	<b>Other Operating Expenses</b>	<b>9,456</b>	<b>755</b>	<b>0</b>	<b>10,211</b>	<b>0</b>	<b>10,211</b>	<b>10,211</b>	<b>9,786</b>	<b>425</b>	<b>425</b>
6291	National & Other Events	2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
6293	Refreshment & Meals	2,212	755	0	2,967	0	2,967	2,967	2,963	4	4
6294	Other	4,444	0	0	4,444	0	4,444	4,444	4,023	421	421
	<b>Rates, Taxes &amp; Subvention to Local Authorities</b>	<b>880</b>	<b>0</b>	<b>0</b>	<b>880</b>	<b>0</b>	<b>880</b>	<b>880</b>	<b>880</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	880	0	0	880	0	880	880	880	0	0
	<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>	<b>10,499</b>	<b>0</b>	<b>0</b>	<b>10,499</b>	<b>0</b>	<b>10,499</b>	<b>10,499</b>	<b>10,492</b>	<b>7</b>	<b>7</b>
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	8,499	0	0	8,499	0	8,499	8,499	8,492	7	7

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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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>4,001,943</b>	<b>2,000</b>	<b>0</b>	<b>4,003,943</b>	<b>0</b>	<b>4,003,943</b>	<b>4,001,895</b>	<b>3,994,321</b>	<b>9,622</b>	<b>7,574</b>
<b>Wages &amp; Salaries</b>		<b>57,032</b>	<b>0</b>	<b>0</b>	<b>57,032</b>	<b>0</b>	<b>57,032</b>	<b>55,923</b>	<b>55,923</b>	<b>1,109</b>	<b>0</b>
6111	Administrative	1,830	(1,380)	0	450	0	450	240	240	210	0
6112	Senior Technical	6,276	464	0	6,740	0	6,740	6,740	6,740	0	0
6113	Other Technical & Craft Skilled	2,728	177	0	2,905	0	2,905	2,905	2,905	0	0
6114	Clerical & Office Support	8,789	0	0	8,789	0	8,789	7,891	7,891	898	0
6115	Semi-Skilled Operatives & Unskilled	2,117	138	0	2,255	0	2,255	2,254	2,254	1	0
6116	Contracted Employees	31,402	0	0	31,402	0	31,402	31,402	31,402	0	0
6117	Temporary Employees	3,890	601	0	4,491	0	4,491	4,491	4,491	0	0
<b>Overhead Expenses</b>		<b>5,139</b>	<b>0</b>	<b>0</b>	<b>5,139</b>	<b>0</b>	<b>5,139</b>	<b>4,650</b>	<b>4,650</b>	<b>489</b>	<b>0</b>
6131	Other Direct Labour Costs	1,602	0	0	1,602	0	1,602	1,476	1,476	126	0
6133	Benefits & Allowances	1,825	0	0	1,825	0	1,825	1,665	1,665	160	0
6134	National Insurance	1,712	0	0	1,712	0	1,712	1,509	1,509	203	0
<b>Materials, Equipment &amp; Supplies</b>		<b>12,825</b>	<b>(500)</b>	<b>0</b>	<b>12,325</b>	<b>0</b>	<b>12,325</b>	<b>12,325</b>	<b>11,982</b>	<b>343</b>	<b>343</b>
6222	Field Materials & Supplies	120	0	0	120	0	120	120	71	49	49
6223	Office Materials & Supplies	4,704	0	0	4,704	0	4,704	4,704	4,694	10	10
6224	Print & Non-Print Materials	8,001	(500)	0	7,501	0	7,501	7,501	7,217	284	284
<b>Fuel &amp; Lubricants</b>		<b>460</b>	<b>0</b>	<b>0</b>	<b>460</b>	<b>0</b>	<b>460</b>	<b>460</b>	<b>460</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	460	0	0	460	0	460	460	460	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>2,645</b>	<b>800</b>	<b>0</b>	<b>3,445</b>	<b>0</b>	<b>3,445</b>	<b>3,445</b>	<b>3,442</b>	<b>3</b>	<b>3</b>
6242	Maintenance of Buildings	2,645	300	0	2,945	0	2,945	2,945	2,942	3	3
6243	Janitorial & Cleaning Supplies	0	500	0	500	0	500	500	500	0	0
<b>Maintenance of Infrastructure</b>		<b>2,535</b>	<b>(200)</b>	<b>0</b>	<b>2,335</b>	<b>0</b>	<b>2,335</b>	<b>2,335</b>	<b>814</b>	<b>1,521</b>	<b>1,521</b>
6255	Maintenance of Other Infrastructure	2,535	(200)	0	2,335	0	2,335	2,335	814	1,521	1,521
<b>Transport, Travel &amp; Postage</b>		<b>4,058</b>	<b>0</b>	<b>0</b>	<b>4,058</b>	<b>0</b>	<b>4,058</b>	<b>4,058</b>	<b>3,637</b>	<b>421</b>	<b>421</b>
6261	Local Travel & Subsistence	3,206	0	0	3,206	0	3,206	3,206	3,120	86	86
6263	Postage, Telex & Cablegrams	227	0	0	227	0	227	227	193	34	34
6264	Vehicle Spares & Service	625	0	0	625	0	625	625	324	301	301

**AGENCY 14 - MINISTRY OF PUBLIC SERVICE  
PROGRAMME 142 - HUMAN RESOURCE DEVELOPMENT  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>11,413</b>	<b>0</b>	<b>0</b>	<b>11,413</b>	<b>0</b>	<b>11,413</b>	<b>11,413</b>	<b>10,515</b>	<b>898</b>	<b>898</b>
6271	Telephone & Internet Charges	2,773	0	0	2,773	0	2,773	2,773	2,708	65	65
6272	Electricity Charges	5,100	0	0	5,100	0	5,100	5,100	5,098	2	2
6273	Water Charges	3,540	0	0	3,540	0	3,540	3,540	2,709	831	831
	<b>Other Goods &amp; Services Purchased</b>	<b>32,406</b>	<b>1,900</b>	<b>0</b>	<b>34,306</b>	<b>0</b>	<b>34,306</b>	<b>33,856</b>	<b>30,574</b>	<b>3,732</b>	<b>3,282</b>
6281	Security Services	20,466	4,462	0	24,928	0	24,928	24,928	24,927	1	1
6282	Equipment Maintenance	9,000	(2,562)	0	6,438	0	6,438	5,988	4,476	1,962	1,512
6283	Cleaning & Extermination Services	1,640	0	0	1,640	0	1,640	1,640	1,110	530	530
6284	Other	1,300	0	0	1,300	0	1,300	1,300	61	1,239	1,239
	<b>Other Operating Expenses</b>	<b>510</b>	<b>0</b>	<b>0</b>	<b>510</b>	<b>0</b>	<b>510</b>	<b>510</b>	<b>446</b>	<b>64</b>	<b>64</b>
6293	Refreshment & Meals	510	0	0	510	0	510	510	446	64	64
	<b>Education Subventions &amp; Training</b>	<b>3,871,959</b>	<b>0</b>	<b>0</b>	<b>3,871,959</b>	<b>0</b>	<b>3,871,959</b>	<b>3,871,959</b>	<b>3,870,917</b>	<b>1,042</b>	<b>1,042</b>
6302	Training (including Scholarships)	3,871,959	0	0	3,871,959	0	3,871,959	3,871,959	3,870,917	1,042	1,042
	<b>Rates, Taxes &amp; Subvention to Local Authorities</b>	<b>961</b>	<b>0</b>	<b>0</b>	<b>961</b>	<b>0</b>	<b>961</b>	<b>961</b>	<b>961</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	961	0	0	961	0	961	961	961	0	0

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**AGENCY 14 - MINISTRY OF PUBLIC SERVICE  
PROGRAMME 143 - HUMAN RESOURCE MANAGEMENT  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>48,314</b>	<b>1,181</b>	<b>0</b>	<b>49,495</b>	<b>0</b>	<b>49,495</b>	<b>49,411</b>	<b>47,886</b>	<b>1,609</b>	<b>1,525</b>
<b>Wages &amp; Salaries</b>		<b>34,558</b>	<b>(310)</b>	<b>0</b>	<b>34,248</b>	<b>0</b>	<b>34,248</b>	<b>34,247</b>	<b>33,957</b>	<b>291</b>	<b>290</b>
6111	Administrative	23,687	(302)	0	23,385	0	23,385	23,385	23,385	0	0
6112	Senior Technical	4,086	266	0	4,352	0	4,352	4,351	4,351	1	0
6114	Clerical & Office Support	2,767	(576)	0	2,191	0	2,191	2,191	1,901	290	290
6116	Contracted Employees	4,018	302	0	4,320	0	4,320	4,320	4,320	0	0
<b>Overhead Expenses</b>		<b>9,056</b>	<b>1,491</b>	<b>0</b>	<b>10,547</b>	<b>0</b>	<b>10,547</b>	<b>10,464</b>	<b>10,464</b>	<b>83</b>	<b>0</b>
6131	Other Direct Labour Costs	3,628	1,405	0	5,033	0	5,033	5,033	5,033	0	0
6133	Benefits & Allowances	3,505	0	0	3,505	0	3,505	3,422	3,422	83	0
6134	National Insurance	1,923	86	0	2,009	0	2,009	2,009	2,009	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>2,000</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>765</b>	<b>1,235</b>	<b>1,235</b>
6223	Office Materials & Supplies	800	0	0	800	0	800	800	717	83	83
6224	Print & Non-Print Materials	1,200	0	0	1,200	0	1,200	1,200	48	1,152	1,152
<b>Transport, Travel &amp; Postage</b>		<b>2,500</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
<b>Other Operating Expenses</b>		<b>200</b>	<b>0</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>0</b>	<b>0</b>
6293	Refreshment & Meals	200	0	0	200	0	200	200	200	0	0

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**AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS  
PROGRAMME 161 - POLICY DEVELOPMENT & ADMINISTRATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>732,535</b>	<b>(36,702)</b>	<b>14,840</b>	<b>710,673</b>	<b>0</b>	<b>710,673</b>	<b>708,129</b>	<b>704,207</b>	<b>6,466</b>	<b>3,922</b>
<b>Wages &amp; Salaries</b>		<b>182,149</b>	<b>(673)</b>	<b>0</b>	<b>181,476</b>	<b>0</b>	<b>181,476</b>	<b>179,143</b>	<b>177,224</b>	<b>4,252</b>	<b>1,919</b>
6111	Administrative	17,093	0	0	17,093	0	17,093	16,756	16,756	337	0
6112	Senior Technical	3,467	0	0	3,467	0	3,467	3,367	3,367	100	0
6113	Other Technical & Craft Skilled	4,512	(673)	0	3,839	0	3,839	3,804	3,804	35	0
6114	Clerical & Office Support	9,051	0	0	9,051	0	9,051	7,376	7,376	1,675	0
6115	Semi-Skilled Operatives & Unskilled	8,477	0	0	8,477	0	8,477	8,419	8,419	58	0
6116	Contracted Employees	139,549	0	0	139,549	0	139,549	139,421	137,502	2,047	1,919
<b>Overhead Expenses</b>		<b>8,847</b>	<b>672</b>	<b>0</b>	<b>9,519</b>	<b>0</b>	<b>9,519</b>	<b>9,308</b>	<b>9,308</b>	<b>211</b>	<b>0</b>
6131	Other Direct Labour Costs	1,483	405	0	1,888	0	1,888	1,888	1,888	0	0
6133	Benefits & Allowances	3,838	267	0	4,105	0	4,105	4,106	4,106	(1)	0
6134	National Insurance	3,526	0	0	3,526	0	3,526	3,314	3,314	212	0
<b>Materials, Equipment &amp; Supplies</b>		<b>11,195</b>	<b>(1,227)</b>	<b>0</b>	<b>9,968</b>	<b>0</b>	<b>9,968</b>	<b>9,968</b>	<b>9,957</b>	<b>11</b>	<b>11</b>
6221	Drugs & Medical Supplies	295	0	0	295	0	295	295	295	0	0
6222	Field Materials & Supplies	700	(523)	0	177	0	177	177	177	0	0
6223	Office Materials & Supplies	7,000	(111)	0	6,889	0	6,889	6,889	6,887	2	2
6224	Print & Non-Print Materials	3,200	(593)	0	2,607	0	2,607	2,607	2,598	9	9
<b>Fuel &amp; Lubricants</b>		<b>35,000</b>	<b>(3,482)</b>	<b>0</b>	<b>31,518</b>	<b>0</b>	<b>31,518</b>	<b>31,518</b>	<b>31,506</b>	<b>12</b>	<b>12</b>
6231	Fuel & Lubricants	35,000	(3,482)	0	31,518	0	31,518	31,518	31,506	12	12
<b>Rental &amp; Maintenance of Buildings</b>		<b>23,000</b>	<b>0</b>	<b>0</b>	<b>23,000</b>	<b>0</b>	<b>23,000</b>	<b>23,000</b>	<b>22,993</b>	<b>7</b>	<b>7</b>
6242	Maintenance of Buildings	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6243	Janitorial & Cleaning Supplies	8,000	0	0	8,000	0	8,000	8,000	7,993	7	7
<b>Maintenance of Infrastructure</b>		<b>8,200</b>	<b>0</b>	<b>0</b>	<b>8,200</b>	<b>0</b>	<b>8,200</b>	<b>8,200</b>	<b>8,200</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	8,200	0	0	8,200	0	8,200	8,200	8,200	0	0

**AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS  
PROGRAMME 161 - POLICY DEVELOPMENT & ADMINISTRATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>203,973</b>	<b>1,734</b>	<b>0</b>	<b>205,707</b>	<b>0</b>	<b>205,707</b>	<b>205,707</b>	<b>205,065</b>	<b>642</b>	<b>642</b>
6261	Local Travel & Subsistence	41,413	0	0	41,413	0	41,413	41,413	41,409	4	4
6264	Vehicle Spares & Service	25,910	524	0	26,434	0	26,434	26,434	26,426	8	8
6265	Other Transport, Travel & Postage	136,650	1,210	0	137,860	0	137,860	137,860	137,230	630	630
<b>Utility Charges</b>		<b>25,870</b>	<b>915</b>	<b>0</b>	<b>26,785</b>	<b>0</b>	<b>26,785</b>	<b>26,785</b>	<b>26,760</b>	<b>25</b>	<b>25</b>
6271	Telephone & Internet Charges	6,306	0	0	6,306	0	6,306	6,306	6,281	25	25
6272	Electricity Charges	14,238	915	0	15,153	0	15,153	15,153	15,153	0	0
6273	Water Charges	5,326	0	0	5,326	0	5,326	5,326	5,326	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>75,642</b>	<b>817</b>	<b>14,840</b>	<b>91,299</b>	<b>0</b>	<b>91,299</b>	<b>91,299</b>	<b>90,045</b>	<b>1,254</b>	<b>1,254</b>
6281	Security Services	50,000	0	14,840	64,840	0	64,840	64,840	63,810	1,030	1,030
6282	Equipment Maintenance	4,642	634	0	5,276	0	5,276	5,276	5,209	67	67
6283	Cleaning & Extermination Services	7,000	0	0	7,000	0	7,000	7,000	6,918	82	82
6284	Other	14,000	183	0	14,183	0	14,183	14,183	14,108	75	75
<b>Other Operating Expenses</b>		<b>115,724</b>	<b>3,218</b>	<b>0</b>	<b>118,942</b>	<b>0</b>	<b>118,942</b>	<b>118,942</b>	<b>118,892</b>	<b>50</b>	<b>50</b>
6291	National & Other Events	98,000	1,300	0	99,300	0	99,300	99,300	99,283	17	17
6293	Refreshment & Meals	6,614	0	0	6,614	0	6,614	6,614	6,609	5	5
6294	Other	11,110	1,918	0	13,028	0	13,028	13,028	13,000	28	28
<b>Education Subventions &amp; Training</b>		<b>41,000</b>	<b>(37,351)</b>	<b>0</b>	<b>3,649</b>	<b>0</b>	<b>3,649</b>	<b>3,649</b>	<b>3,647</b>	<b>2</b>	<b>2</b>
6302	Training (including Scholarships)	41,000	(37,351)	0	3,649	0	3,649	3,649	3,647	2	2
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>1,935</b>	<b>(1,325)</b>	<b>0</b>	<b>610</b>	<b>0</b>	<b>610</b>	<b>610</b>	<b>610</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	1,935	(1,325)	0	610	0	610	610	610	0	0

MR. R. TOOLSIRAM  
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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>524,464</b>	<b>36,701</b>	<b>0</b>	<b>561,165</b>	<b>0</b>	<b>561,165</b>	<b>558,746</b>	<b>558,347</b>	<b>2,818</b>	<b>399</b>
<b>Wages &amp; Salaries</b>		<b>61,132</b>	<b>0</b>	<b>0</b>	<b>61,132</b>	<b>0</b>	<b>61,132</b>	<b>58,811</b>	<b>58,811</b>	<b>2,321</b>	<b>0</b>
6111	Administrative	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6112	Senior Technical	1,229	0	0	1,229	0	1,229	1,229	1,229	0	0
6113	Other Technical & Craft Skilled	4,147	0	0	4,147	0	4,147	3,125	3,125	1,022	0
6115	Semi-Skilled Operatives & Unskilled	17,077	0	0	17,077	0	17,077	16,822	16,822	255	0
6116	Contracted Employees	37,279	0	0	37,279	0	37,279	36,235	36,235	1,044	0
<b>Overhead Expenses</b>		<b>4,751</b>	<b>0</b>	<b>0</b>	<b>4,751</b>	<b>0</b>	<b>4,751</b>	<b>4,653</b>	<b>4,567</b>	<b>184</b>	<b>86</b>
6131	Other Direct Labour Costs	633	0	0	633	0	633	633	547	86	86
6133	Benefits & Allowances	2,114	0	0	2,114	0	2,114	2,114	2,114	0	0
6134	National Insurance	2,004	0	0	2,004	0	2,004	1,906	1,906	98	0
<b>Fuel &amp; Lubricants</b>		<b>6,042</b>	<b>(2,891)</b>	<b>0</b>	<b>3,151</b>	<b>0</b>	<b>3,151</b>	<b>3,151</b>	<b>3,151</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	6,042	(2,891)	0	3,151	0	3,151	3,151	3,151	0	0
<b>Transport, Travel &amp; Postage</b>		<b>48,000</b>	<b>(666)</b>	<b>0</b>	<b>47,334</b>	<b>0</b>	<b>47,334</b>	<b>47,334</b>	<b>47,281</b>	<b>53</b>	<b>53</b>
6261	Local Travel & Subsistence	6,000	(2,797)	0	3,203	0	3,203	3,203	3,203	0	0
6265	Other Transport, Travel & Postage	42,000	2,131	0	44,131	0	44,131	44,131	44,078	53	53
<b>Other Goods &amp; Services Purchased</b>		<b>36,200</b>	<b>0</b>	<b>0</b>	<b>36,200</b>	<b>0</b>	<b>36,200</b>	<b>36,200</b>	<b>36,194</b>	<b>6</b>	<b>6</b>
6284	Other	36,200	0	0	36,200	0	36,200	36,200	36,194	6	6
<b>Other Operating Expenses</b>		<b>180,029</b>	<b>41,064</b>	<b>0</b>	<b>221,093</b>	<b>0</b>	<b>221,093</b>	<b>221,093</b>	<b>220,912</b>	<b>181</b>	<b>181</b>
6291	National & Other Events	126,531	4,363	0	130,894	0	130,894	130,894	130,779	115	115
6292	Dietary	50,000	36,701	0	86,701	0	86,701	86,701	86,663	38	38
6294	Other	3,498	0	0	3,498	0	3,498	3,498	3,470	28	28
<b>Education Subventions &amp; Training</b>		<b>93,310</b>	<b>0</b>	<b>0</b>	<b>93,310</b>	<b>0</b>	<b>93,310</b>	<b>93,310</b>	<b>93,237</b>	<b>73</b>	<b>73</b>
6302	Training (including Scholarships)	93,310	0	0	93,310	0	93,310	93,310	93,237	73	73
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>95,000</b>	<b>(806)</b>	<b>0</b>	<b>94,194</b>	<b>0</b>	<b>94,194</b>	<b>94,194</b>	<b>94,194</b>	<b>0</b>	<b>0</b>
6321	Subsidies & Contributions to Local Organisation	95,000	(806)	0	94,194	0	94,194	94,194	94,194	0	0

MR. R. TOOLSIRAM  
HEAD OF BUDGET AGENCY



**AGENCY 21 - MINISTRY OF AGRICULTURE  
PROGRAMME 211 - MINISTRY ADMINISTRATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>989,313</b>	<b>3,998</b>	<b>0</b>	<b>993,311</b>	<b>0</b>	<b>993,311</b>	<b>993,312</b>	<b>989,656</b>	<b>3,655</b>	<b>3,656</b>
<b>Wages &amp; Salaries</b>		<b>525,480</b>	<b>900</b>	<b>0</b>	<b>526,380</b>	<b>0</b>	<b>526,380</b>	<b>526,380</b>	<b>526,298</b>	<b>82</b>	<b>82</b>
6111	Administrative	53,861	3,012	0	56,873	0	56,873	56,873	56,873	0	0
6112	Senior Technical	20,190	(720)	0	19,470	0	19,470	19,470	19,470	0	0
6113	Other Technical & Craft Skilled	4,862	316	0	5,178	0	5,178	5,178	5,176	2	2
6114	Clerical & Office Support	22,279	0	0	22,279	0	22,279	22,279	22,246	33	33
6115	Semi-Skilled Operatives & Unskilled	8,168	0	0	8,168	0	8,168	8,168	8,129	39	39
6116	Contracted Employees	398,017	0	0	398,017	0	398,017	398,017	398,011	6	6
6117	Temporary Employees	18,103	(1,708)	0	16,395	0	16,395	16,395	16,393	2	2
<b>Overhead Expenses</b>		<b>23,611</b>	<b>(901)</b>	<b>0</b>	<b>22,710</b>	<b>0</b>	<b>22,710</b>	<b>22,711</b>	<b>22,645</b>	<b>65</b>	<b>66</b>
6131	Other Direct Labour Costs	3,419	(206)	0	3,213	0	3,213	3,213	3,204	9	9
6133	Benefits & Allowances	11,374	0	0	11,374	0	11,374	11,374	11,317	57	57
6134	National Insurance	8,818	(695)	0	8,123	0	8,123	8,124	8,124	(1)	0
<b>Materials, Equipment &amp; Supplies</b>		<b>17,200</b>	<b>0</b>	<b>0</b>	<b>17,200</b>	<b>0</b>	<b>17,200</b>	<b>17,200</b>	<b>17,199</b>	<b>1</b>	<b>1</b>
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	500	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	10,500	0	0	10,500	0	10,500	10,500	10,500	0	0
6224	Print & Non-Print Materials	5,000	0	0	5,000	0	5,000	5,000	4,999	1	1
<b>Fuel &amp; Lubricants</b>		<b>13,500</b>	<b>0</b>	<b>0</b>	<b>13,500</b>	<b>0</b>	<b>13,500</b>	<b>13,500</b>	<b>13,495</b>	<b>5</b>	<b>5</b>
6231	Fuel & Lubricants	13,500	0	0	13,500	0	13,500	13,500	13,495	5	5
<b>Rental &amp; Maintenance of Buildings</b>		<b>17,800</b>	<b>5,717</b>	<b>0</b>	<b>23,517</b>	<b>0</b>	<b>23,517</b>	<b>23,517</b>	<b>23,515</b>	<b>2</b>	<b>2</b>
6242	Maintenance of Buildings	10,300	5,217	0	15,517	0	15,517	15,517	15,517	0	0
6243	Janitorial & Cleaning Supplies	7,500	500	0	8,000	0	8,000	8,000	7,998	2	2
<b>Maintenance of Infrastructure</b>		<b>4,800</b>	<b>0</b>	<b>0</b>	<b>4,800</b>	<b>0</b>	<b>4,800</b>	<b>4,800</b>	<b>4,761</b>	<b>39</b>	<b>39</b>
6255	Maintenance of Other Infrastructure	4,800	0	0	4,800	0	4,800	4,800	4,761	39	39

**AGENCY 21 - MINISTRY OF AGRICULTURE  
PROGRAMME 211 - MINISTRY ADMINISTRATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>46,940</b>	<b>(1,000)</b>	<b>0</b>	<b>45,940</b>	<b>0</b>	<b>45,940</b>	<b>45,940</b>	<b>45,795</b>	<b>145</b>	<b>145</b>
6261	Local Travel & Subsistence	16,500	1,500	0	18,000	0	18,000	18,000	18,000	0	0
6263	Postage, Telex & Cablegrams	40	0	0	40	0	40	40	17	23	23
6264	Vehicle Spares & Service	24,000	0	0	24,000	0	24,000	24,000	23,999	1	1
6265	Other Transport, Travel & Postage	6,400	(2,500)	0	3,900	0	3,900	3,900	3,779	121	121
<b>Utility Charges</b>		<b>24,900</b>	<b>(1,588)</b>	<b>0</b>	<b>23,312</b>	<b>0</b>	<b>23,312</b>	<b>23,312</b>	<b>23,312</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	9,900	(858)	0	9,042	0	9,042	9,042	9,042	0	0
6272	Electricity Charges	11,700	(559)	0	11,141	0	11,141	11,141	11,141	0	0
6273	Water Charges	3,300	(171)	0	3,129	0	3,129	3,129	3,129	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>63,375</b>	<b>4,776</b>	<b>0</b>	<b>68,151</b>	<b>0</b>	<b>68,151</b>	<b>68,151</b>	<b>67,583</b>	<b>568</b>	<b>568</b>
6281	Security Services	29,125	(2,498)	0	26,627	0	26,627	26,627	26,311	316	316
6282	Equipment Maintenance	11,500	563	0	12,063	0	12,063	12,063	12,063	0	0
6283	Cleaning & Extermination Services	5,630	1,800	0	7,430	0	7,430	7,430	7,424	6	6
6284	Other	17,120	4,911	0	22,031	0	22,031	22,031	21,785	246	246
<b>Other Operating Expenses</b>		<b>95,075</b>	<b>(3,883)</b>	<b>0</b>	<b>91,192</b>	<b>0</b>	<b>91,192</b>	<b>91,192</b>	<b>91,188</b>	<b>4</b>	<b>4</b>
6291	National & Other Events	18,000	700	0	18,700	0	18,700	18,700	18,699	1	1
6293	Refreshment & Meals	11,000	417	0	11,417	0	11,417	11,417	11,417	0	0
6294	Other	66,075	(5,000)	0	61,075	0	61,075	61,075	61,072	3	3
<b>Education Subventions &amp; Training</b>		<b>920</b>	<b>0</b>	<b>0</b>	<b>920</b>	<b>0</b>	<b>920</b>	<b>920</b>	<b>824</b>	<b>96</b>	<b>96</b>
6302	Training (including Scholarships)	920	0	0	920	0	920	920	824	96	96
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>1,808</b>	<b>(23)</b>	<b>0</b>	<b>1,785</b>	<b>0</b>	<b>1,785</b>	<b>1,785</b>	<b>1,785</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	1,808	(23)	0	1,785	0	1,785	1,785	1,785	0	0
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>153,904</b>	<b>0</b>	<b>0</b>	<b>153,904</b>	<b>0</b>	<b>153,904</b>	<b>153,904</b>	<b>151,256</b>	<b>2,648</b>	<b>2,648</b>
6322	Subsidies & Contributions to Int'l Organisation	153,904	0	0	153,904	0	153,904	153,904	151,256	2,648	2,648

MS. D. FERGUSON  
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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>16,056,852</b>	<b>(4,000)</b>	<b>9,666,444</b>	<b>25,719,296</b>	<b>0</b>	<b>25,719,296</b>	<b>25,719,296</b>	<b>25,717,780</b>	<b>1,516</b>	<b>1,516</b>
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>16,056,852</b>	<b>(4,000)</b>	<b>9,666,444</b>	<b>25,719,296</b>	<b>0</b>	<b>25,719,296</b>	<b>25,719,296</b>	<b>25,717,780</b>	<b>1,516</b>	<b>1,516</b>
6321	Subsidies & Contributions to Local Organisation	16,056,852	(4,000)	9,666,444	25,719,296	0	25,719,296	25,719,296	25,717,780	1,516	1,516

MS. D. FERGUSON  
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**AGENCY 21 - MINISTRY OF AGRICULTURE  
PROGRAMME 213 - FISHERIES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>408,886</b>	<b>0</b>	<b>0</b>	<b>408,886</b>	<b>0</b>	<b>408,886</b>	<b>408,886</b>	<b>333,201</b>	<b>75,685</b>	<b>75,685</b>
<b>Wages &amp; Salaries</b>		<b>171,372</b>	<b>0</b>	<b>0</b>	<b>171,372</b>	<b>0</b>	<b>171,372</b>	<b>171,372</b>	<b>167,038</b>	<b>4,334</b>	<b>4,334</b>
6111	Administrative	5,138	0	0	5,138	0	5,138	5,138	5,138	0	0
6112	Senior Technical	73,553	0	0	73,553	0	73,553	73,553	73,533	20	20
6113	Other Technical & Craft Skilled	8,058	0	0	8,058	0	8,058	8,058	8,058	0	0
6114	Clerical & Office Support	2,417	0	0	2,417	0	2,417	2,417	2,417	0	0
6115	Semi-Skilled Operatives & Unskilled	27,059	0	0	27,059	0	27,059	27,059	24,025	3,034	3,034
6116	Contracted Employees	49,918	0	0	49,918	0	49,918	49,918	49,918	0	0
6117	Temporary Employees	5,229	0	0	5,229	0	5,229	5,229	3,949	1,280	1,280
<b>Overhead Expenses</b>		<b>24,914</b>	<b>0</b>	<b>0</b>	<b>24,914</b>	<b>0</b>	<b>24,914</b>	<b>24,914</b>	<b>21,254</b>	<b>3,660</b>	<b>3,660</b>
6131	Other Direct Labour Costs	600	0	0	600	0	600	600	395	205	205
6133	Benefits & Allowances	14,018	0	0	14,018	0	14,018	14,018	12,166	1,852	1,852
6134	National Insurance	10,296	0	0	10,296	0	10,296	10,296	8,693	1,603	1,603
<b>Materials, Equipment &amp; Supplies</b>		<b>105,150</b>	<b>(31,400)</b>	<b>0</b>	<b>73,750</b>	<b>0</b>	<b>73,750</b>	<b>73,750</b>	<b>26,978</b>	<b>46,772</b>	<b>46,772</b>
6221	Drugs & Medical Supplies	150	0	0	150	0	150	150	150	0	0
6222	Field Materials & Supplies	102,000	(31,400)	0	70,600	0	70,600	70,600	24,042	46,558	46,558
6223	Office Materials & Supplies	1,500	0	0	1,500	0	1,500	1,500	1,490	10	10
6224	Print & Non-Print Materials	1,500	0	0	1,500	0	1,500	1,500	1,296	204	204
<b>Fuel &amp; Lubricants</b>		<b>4,800</b>	<b>0</b>	<b>0</b>	<b>4,800</b>	<b>0</b>	<b>4,800</b>	<b>4,800</b>	<b>3,220</b>	<b>1,580</b>	<b>1,580</b>
6231	Fuel & Lubricants	4,800	0	0	4,800	0	4,800	4,800	3,220	1,580	1,580
<b>Rental &amp; Maintenance of Buildings</b>		<b>7,500</b>	<b>0</b>	<b>0</b>	<b>7,500</b>	<b>0</b>	<b>7,500</b>	<b>7,500</b>	<b>6,338</b>	<b>1,162</b>	<b>1,162</b>
6242	Maintenance of Buildings	5,500	0	0	5,500	0	5,500	5,500	4,338	1,162	1,162
6243	Janitorial & Cleaning Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
<b>Transport, Travel &amp; Postage</b>		<b>22,510</b>	<b>17,340</b>	<b>0</b>	<b>39,850</b>	<b>0</b>	<b>39,850</b>	<b>39,850</b>	<b>32,828</b>	<b>7,022</b>	<b>7,022</b>
6261	Local Travel & Subsistence	14,000	0	0	14,000	0	14,000	14,000	7,165	6,835	6,835
6263	Postage, Telex & Cablegrams	10	0	0	10	0	10	10	10	0	0
6264	Vehicle Spares & Service	6,500	12,000	0	18,500	0	18,500	18,500	18,409	91	91
6265	Other Transport, Travel & Postage	2,000	5,340	0	7,340	0	7,340	7,340	7,244	96	96

**AGENCY 21 - MINISTRY OF AGRICULTURE  
PROGRAMME 213 - FISHERIES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>7,250</b>	<b>6,060</b>	<b>0</b>	<b>13,310</b>	<b>0</b>	<b>13,310</b>	<b>13,310</b>	<b>9,690</b>	<b>3,620</b>	<b>3,620</b>
6271	Telephone & Internet Charges	4,000	0	0	4,000	0	4,000	4,000	1,329	2,671	2,671
6272	Electricity Charges	3,000	6,060	0	9,060	0	9,060	9,060	8,111	949	949
6273	Water Charges	250	0	0	250	0	250	250	250	0	0
	<b>Other Goods &amp; Services Purchased</b>	<b>26,290</b>	<b>0</b>	<b>0</b>	<b>26,290</b>	<b>0</b>	<b>26,290</b>	<b>26,290</b>	<b>21,559</b>	<b>4,731</b>	<b>4,731</b>
6281	Security Services	15,330	0	0	15,330	0	15,330	15,330	11,488	3,842	3,842
6282	Equipment Maintenance	3,500	0	0	3,500	0	3,500	3,500	3,079	421	421
6283	Cleaning & Extermination Services	1,500	0	0	1,500	0	1,500	1,500	1,053	447	447
6284	Other	5,960	0	0	5,960	0	5,960	5,960	5,939	21	21
	<b>Other Operating Expenses</b>	<b>10,600</b>	<b>8,000</b>	<b>0</b>	<b>18,600</b>	<b>0</b>	<b>18,600</b>	<b>18,600</b>	<b>17,918</b>	<b>682</b>	<b>682</b>
6291	National & Other Events	3,600	6,000	0	9,600	0	9,600	9,600	9,560	40	40
6293	Refreshment & Meals	2,000	2,000	0	4,000	0	4,000	4,000	3,374	626	626
6294	Other	5,000	0	0	5,000	0	5,000	5,000	4,984	16	16
	<b>Education Subventions &amp; Training</b>	<b>14,100</b>	<b>0</b>	<b>0</b>	<b>14,100</b>	<b>0</b>	<b>14,100</b>	<b>14,100</b>	<b>12,119</b>	<b>1,981</b>	<b>1,981</b>
6302	Training (including Scholarships)	14,100	0	0	14,100	0	14,100	14,100	12,119	1,981	1,981
	<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>	<b>14,400</b>	<b>0</b>	<b>0</b>	<b>14,400</b>	<b>0</b>	<b>14,400</b>	<b>14,400</b>	<b>14,259</b>	<b>141</b>	<b>141</b>
6322	Subsidies & Contributions to Int'l Organisation	14,400	0	0	14,400	0	14,400	14,400	14,259	141	141

MS. D. FERGUSON  
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**AGENCY 21 - MINISTRY OF AGRICULTURE  
PROGRAMME 214 - HYDROMETEOROLOGICAL SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>686,977</b>	<b>0</b>	<b>0</b>	<b>686,977</b>	<b>0</b>	<b>686,977</b>	<b>686,977</b>	<b>663,402</b>	<b>23,575</b>	<b>23,575</b>
<b>Wages &amp; Salaries</b>		<b>166,106</b>	<b>13,286</b>	<b>0</b>	<b>179,392</b>	<b>0</b>	<b>179,392</b>	<b>179,392</b>	<b>172,491</b>	<b>6,901</b>	<b>6,901</b>
6111	Administrative	16,278	657	0	16,935	0	16,935	16,935	16,935	0	0
6112	Senior Technical	66,602	2,905	0	69,507	0	69,507	69,507	69,507	0	0
6113	Other Technical & Craft Skilled	45,630	(1,167)	0	44,463	0	44,463	44,463	44,452	11	11
6114	Clerical & Office Support	8,818	(1,675)	0	7,143	0	7,143	7,143	7,009	134	134
6115	Semi-Skilled Operatives & Unskilled	8,059	524	0	8,583	0	8,583	8,583	8,583	0	0
6116	Contracted Employees	12,609	10,133	0	22,742	0	22,742	22,742	16,833	5,909	5,909
6117	Temporary Employees	8,110	1,909	0	10,019	0	10,019	10,019	9,172	847	847
<b>Overhead Expenses</b>		<b>64,454</b>	<b>(13,286)</b>	<b>0</b>	<b>51,168</b>	<b>0</b>	<b>51,168</b>	<b>51,168</b>	<b>45,818</b>	<b>5,350</b>	<b>5,350</b>
6131	Other Direct Labour Costs	37,542	(13,947)	0	23,595	0	23,595	23,595	20,651	2,944	2,944
6133	Benefits & Allowances	12,725	661	0	13,386	0	13,386	13,386	13,184	202	202
6134	National Insurance	14,187	0	0	14,187	0	14,187	14,187	11,983	2,204	2,204
<b>Materials, Equipment &amp; Supplies</b>		<b>37,138</b>	<b>(2,980)</b>	<b>0</b>	<b>34,158</b>	<b>0</b>	<b>34,158</b>	<b>34,158</b>	<b>34,148</b>	<b>10</b>	<b>10</b>
6221	Drugs & Medical Supplies	2,200	(1,080)	0	1,120	0	1,120	1,120	1,120	0	0
6222	Field Materials & Supplies	18,794	1,500	0	20,294	0	20,294	20,294	20,285	9	9
6223	Office Materials & Supplies	9,200	(3,000)	0	6,200	0	6,200	6,200	6,199	1	1
6224	Print & Non-Print Materials	6,944	(400)	0	6,544	0	6,544	6,544	6,544	0	0
<b>Fuel &amp; Lubricants</b>		<b>15,000</b>	<b>(120)</b>	<b>0</b>	<b>14,880</b>	<b>0</b>	<b>14,880</b>	<b>14,880</b>	<b>14,879</b>	<b>1</b>	<b>1</b>
6231	Fuel & Lubricants	15,000	(120)	0	14,880	0	14,880	14,880	14,879	1	1
<b>Rental &amp; Maintenance of Buildings</b>		<b>20,000</b>	<b>(400)</b>	<b>0</b>	<b>19,600</b>	<b>0</b>	<b>19,600</b>	<b>19,600</b>	<b>9,065</b>	<b>10,535</b>	<b>10,535</b>
6242	Maintenance of Buildings	14,000	0	0	14,000	0	14,000	14,000	3,467	10,533	10,533
6243	Janitorial & Cleaning Supplies	6,000	(400)	0	5,600	0	5,600	5,600	5,598	2	2
<b>Maintenance of Infrastructure</b>		<b>15,000</b>	<b>(3,600)</b>	<b>0</b>	<b>11,400</b>	<b>0</b>	<b>11,400</b>	<b>11,400</b>	<b>11,395</b>	<b>5</b>	<b>5</b>
6255	Maintenance of Other Infrastructure	15,000	(3,600)	0	11,400	0	11,400	11,400	11,395	5	5

**AGENCY 21 - MINISTRY OF AGRICULTURE  
PROGRAMME 214 - HYDROMETEOROLOGICAL SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>59,500</b>	<b>13,202</b>	<b>0</b>	<b>72,702</b>	<b>0</b>	<b>72,702</b>	<b>72,702</b>	<b>72,002</b>	<b>700</b>	<b>700</b>
6261	Local Travel & Subsistence	17,000	500	0	17,500	0	17,500	17,500	17,480	20	20
6263	Postage, Telex & Cablegrams	100	(100)	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	16,900	1,202	0	18,102	0	18,102	18,102	17,422	680	680
6265	Other Transport, Travel & Postage	25,500	11,600	0	37,100	0	37,100	37,100	37,100	0	0
<b>Utility Charges</b>		<b>32,883</b>	<b>(3,648)</b>	<b>0</b>	<b>29,235</b>	<b>0</b>	<b>29,235</b>	<b>29,235</b>	<b>29,234</b>	<b>1</b>	<b>1</b>
6271	Telephone & Internet Charges	14,500	(2,363)	0	12,137	0	12,137	12,137	12,137	0	0
6272	Electricity Charges	15,750	(1,285)	0	14,465	0	14,465	14,465	14,464	1	1
6273	Water Charges	2,633	0	0	2,633	0	2,633	2,633	2,633	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>175,844</b>	<b>(26,736)</b>	<b>0</b>	<b>149,108</b>	<b>0</b>	<b>149,108</b>	<b>149,108</b>	<b>149,063</b>	<b>45</b>	<b>45</b>
6281	Security Services	21,944	(2,311)	0	19,633	0	19,633	19,633	19,596	37	37
6282	Equipment Maintenance	63,000	(380)	0	62,620	0	62,620	62,620	62,619	1	1
6283	Cleaning & Extermination Services	4,840	420	0	5,260	0	5,260	5,260	5,259	1	1
6284	Other	86,060	(24,465)	0	61,595	0	61,595	61,595	61,589	6	6
<b>Other Operating Expenses</b>		<b>12,750</b>	<b>1,817</b>	<b>0</b>	<b>14,567</b>	<b>0</b>	<b>14,567</b>	<b>14,567</b>	<b>14,565</b>	<b>2</b>	<b>2</b>
6291	National & Other Events	10,400	1,817	0	12,217	0	12,217	12,217	12,216	1	1
6293	Refreshment & Meals	1,150	0	0	1,150	0	1,150	1,150	1,150	0	0
6294	Other	1,200	0	0	1,200	0	1,200	1,200	1,199	1	1
<b>Education Subventions &amp; Training</b>		<b>12,000</b>	<b>18,950</b>	<b>0</b>	<b>30,950</b>	<b>0</b>	<b>30,950</b>	<b>30,950</b>	<b>30,950</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	12,000	18,950	0	30,950	0	30,950	30,950	30,950	0	0
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>2,500</b>	<b>(658)</b>	<b>0</b>	<b>1,842</b>	<b>0</b>	<b>1,842</b>	<b>1,842</b>	<b>1,842</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	2,500	(658)	0	1,842	0	1,842	1,842	1,842	0	0
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>73,802</b>	<b>4,173</b>	<b>0</b>	<b>77,975</b>	<b>0</b>	<b>77,975</b>	<b>77,975</b>	<b>77,950</b>	<b>25</b>	<b>25</b>
6322	Subsidies & Contributions to Int'l Organisation	73,802	4,173	0	77,975	0	77,975	77,975	77,950	25	25

MS. D. FERGUSON  
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**AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE**  
**PROGRAMME 231 - POLICY DEVELOPMENT & ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>397,983</b>	<b>(2,461)</b>	<b>0</b>	<b>395,522</b>	<b>0</b>	<b>395,522</b>	<b>395,522</b>	<b>372,397</b>	<b>23,125</b>	<b>23,125</b>
<b>Wages &amp; Salaries</b>		<b>129,884</b>	<b>0</b>	<b>0</b>	<b>129,884</b>	<b>0</b>	<b>129,884</b>	<b>129,884</b>	<b>128,983</b>	<b>901</b>	<b>901</b>
6111	Administrative	27,503	0	0	27,503	0	27,503	27,503	27,503	0	0
6112	Senior Technical	5,230	0	0	5,230	0	5,230	5,230	5,230	0	0
6113	Other Technical & Craft Skilled	1,195	0	0	1,195	0	1,195	1,195	1,166	29	29
6114	Clerical & Office Support	20,886	0	0	20,886	0	20,886	20,886	20,843	43	43
6115	Semi-Skilled Operatives & Unskilled	5,933	0	0	5,933	0	5,933	5,933	5,933	0	0
6116	Contracted Employees	69,137	0	0	69,137	0	69,137	69,137	68,308	829	829
<b>Overhead Expenses</b>		<b>12,693</b>	<b>0</b>	<b>0</b>	<b>12,693</b>	<b>0</b>	<b>12,693</b>	<b>12,693</b>	<b>12,585</b>	<b>108</b>	<b>108</b>
6131	Other Direct Labour Costs	2,228	0	0	2,228	0	2,228	2,228	2,135	93	93
6133	Benefits & Allowances	5,713	0	0	5,713	0	5,713	5,713	5,713	0	0
6134	National Insurance	4,752	0	0	4,752	0	4,752	4,752	4,737	15	15
<b>Materials, Equipment &amp; Supplies</b>		<b>9,745</b>	<b>255</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>9,801</b>	<b>199</b>	<b>199</b>
6221	Drugs & Medical Supplies	165	0	0	165	0	165	165	165	0	0
6222	Field Materials & Supplies	780	0	0	780	0	780	780	776	4	4
6223	Office Materials & Supplies	6,300	0	0	6,300	0	6,300	6,300	6,295	5	5
6224	Print & Non-Print Materials	2,500	255	0	2,755	0	2,755	2,755	2,565	190	190
<b>Fuel &amp; Lubricants</b>		<b>7,500</b>	<b>(2,166)</b>	<b>0</b>	<b>5,334</b>	<b>0</b>	<b>5,334</b>	<b>5,334</b>	<b>4,681</b>	<b>653</b>	<b>653</b>
6231	Fuel & Lubricants	7,500	(2,166)	0	5,334	0	5,334	5,334	4,681	653	653
<b>Rental &amp; Maintenance of Buildings</b>		<b>21,450</b>	<b>2,490</b>	<b>0</b>	<b>23,940</b>	<b>0</b>	<b>23,940</b>	<b>23,940</b>	<b>23,884</b>	<b>56</b>	<b>56</b>
6242	Maintenance of Buildings	15,750	2,890	0	18,640	0	18,640	18,640	18,632	8	8
6243	Janitorial & Cleaning Supplies	5,700	(400)	0	5,300	0	5,300	5,300	5,252	48	48
<b>Maintenance of Infrastructure</b>		<b>31,813</b>	<b>4,235</b>	<b>0</b>	<b>36,048</b>	<b>0</b>	<b>36,048</b>	<b>36,048</b>	<b>35,970</b>	<b>78</b>	<b>78</b>
6251	Maintenance of Roads	16,000	(3,129)	0	12,871	0	12,871	12,871	12,846	25	25
6255	Maintenance of Other Infrastructure	15,813	7,364	0	23,177	0	23,177	23,177	23,124	53	53



**AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE**  
**PROGRAMME 231 - POLICY DEVELOPMENT & ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>14,745</b>	<b>(1,180)</b>	<b>0</b>	<b>13,565</b>	<b>0</b>	<b>13,565</b>	<b>13,565</b>	<b>12,183</b>	<b>1,382</b>	<b>1,382</b>
6261	Local Travel & Subsistence	7,010	(1,180)	0	5,830	0	5,830	5,830	4,574	1,256	1,256
6263	Postage, Telex & Cablegrams	35	0	0	35	0	35	35	10	25	25
6264	Vehicle Spares & Service	4,700	0	0	4,700	0	4,700	4,700	4,666	34	34
6265	Other Transport, Travel & Postage	3,000	0	0	3,000	0	3,000	3,000	2,933	67	67
<b>Utility Charges</b>		<b>44,104</b>	<b>0</b>	<b>0</b>	<b>44,104</b>	<b>0</b>	<b>44,104</b>	<b>44,104</b>	<b>42,982</b>	<b>1,122</b>	<b>1,122</b>
6271	Telephone & Internet Charges	5,844	0	0	5,844	0	5,844	5,844	5,531	313	313
6272	Electricity Charges	29,960	0	0	29,960	0	29,960	29,960	29,151	809	809
6273	Water Charges	8,300	0	0	8,300	0	8,300	8,300	8,300	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>79,882</b>	<b>(6,095)</b>	<b>0</b>	<b>73,787</b>	<b>0</b>	<b>73,787</b>	<b>73,787</b>	<b>56,722</b>	<b>17,065</b>	<b>17,065</b>
6281	Security Services	57,691	(4,187)	0	53,504	0	53,504	53,504	39,186	14,318	14,318
6282	Equipment Maintenance	5,167	(300)	0	4,867	0	4,867	4,867	3,198	1,669	1,669
6283	Cleaning & Extermination Services	3,150	(1,608)	0	1,542	0	1,542	1,542	1,360	182	182
6284	Other	13,874	0	0	13,874	0	13,874	13,874	12,978	896	896
<b>Other Operating Expenses</b>		<b>43,270</b>	<b>0</b>	<b>0</b>	<b>43,270</b>	<b>0</b>	<b>43,270</b>	<b>43,270</b>	<b>41,920</b>	<b>1,350</b>	<b>1,350</b>
6291	National & Other Events	40,000	0	0	40,000	0	40,000	40,000	38,675	1,325	1,325
6293	Refreshment & Meals	2,800	0	0	2,800	0	2,800	2,800	2,789	11	11
6294	Other	470	0	0	470	0	470	470	456	14	14
<b>Education Subventions &amp; Training</b>		<b>2,167</b>	<b>0</b>	<b>0</b>	<b>2,167</b>	<b>0</b>	<b>2,167</b>	<b>2,167</b>	<b>1,975</b>	<b>192</b>	<b>192</b>
6302	Training (including Scholarships)	2,167	0	0	2,167	0	2,167	2,167	1,975	192	192
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>730</b>	<b>0</b>	<b>0</b>	<b>730</b>	<b>0</b>	<b>730</b>	<b>730</b>	<b>711</b>	<b>19</b>	<b>19</b>
6311	Rates & Taxes	730	0	0	730	0	730	730	711	19	19

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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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,065,969</b>	<b>(1)</b>	<b>0</b>	<b>1,065,968</b>	<b>0</b>	<b>1,065,968</b>	<b>1,065,968</b>	<b>1,034,238</b>	<b>31,730</b>	<b>31,730</b>
<b>Wages &amp; Salaries</b>		<b>63,709</b>	<b>0</b>	<b>0</b>	<b>63,709</b>	<b>0</b>	<b>63,709</b>	<b>63,709</b>	<b>50,228</b>	<b>13,481</b>	<b>13,481</b>
6111	Administrative	7,043	0	0	7,043	0	7,043	7,043	1,668	5,375	5,375
6112	Senior Technical	3,075	0	0	3,075	0	3,075	3,075	3,071	4	4
6113	Other Technical & Craft Skilled	2,511	0	0	2,511	0	2,511	2,511	2,510	1	1
6114	Clerical & Office Support	1,066	0	0	1,066	0	1,066	1,066	1,065	1	1
6116	Contracted Employees	50,014	0	0	50,014	0	50,014	50,014	41,914	8,100	8,100
<b>Overhead Expenses</b>		<b>3,132</b>	<b>0</b>	<b>0</b>	<b>3,132</b>	<b>0</b>	<b>3,132</b>	<b>3,132</b>	<b>2,428</b>	<b>704</b>	<b>704</b>
6131	Other Direct Labour Costs	499	0	0	499	0	499	499	313	186	186
6133	Benefits & Allowances	1,405	0	0	1,405	0	1,405	1,405	1,405	0	0
6134	National Insurance	1,228	0	0	1,228	0	1,228	1,228	710	518	518
<b>Materials, Equipment &amp; Supplies</b>		<b>2,565</b>	<b>0</b>	<b>0</b>	<b>2,565</b>	<b>0</b>	<b>2,565</b>	<b>2,565</b>	<b>2,376</b>	<b>189</b>	<b>189</b>
6221	Drugs & Medical Supplies	20	0	0	20	0	20	20	20	0	0
6222	Field Materials & Supplies	380	0	0	380	0	380	380	353	27	27
6223	Office Materials & Supplies	1,465	0	0	1,465	0	1,465	1,465	1,464	1	1
6224	Print & Non-Print Materials	700	0	0	700	0	700	700	539	161	161
<b>Fuel &amp; Lubricants</b>		<b>1,500</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>678</b>	<b>822</b>	<b>822</b>
6231	Fuel & Lubricants	1,500	0	0	1,500	0	1,500	1,500	678	822	822
<b>Rental &amp; Maintenance of Buildings</b>		<b>3,395</b>	<b>0</b>	<b>0</b>	<b>3,395</b>	<b>0</b>	<b>3,395</b>	<b>3,395</b>	<b>2,336</b>	<b>1,059</b>	<b>1,059</b>
6242	Maintenance of Buildings	2,000	0	0	2,000	0	2,000	2,000	963	1,037	1,037
6243	Janitorial & Cleaning Supplies	1,395	0	0	1,395	0	1,395	1,395	1,373	22	22
<b>Maintenance of Infrastructure</b>		<b>4,900</b>	<b>540</b>	<b>0</b>	<b>5,440</b>	<b>0</b>	<b>5,440</b>	<b>5,440</b>	<b>5,440</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	4,900	540	0	5,440	0	5,440	5,440	5,440	0	0

**AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE**  
**PROGRAMME 232 - BUSINESS DEVELOPMENT, SUPPORT & PROMOTION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Transport, Travel &amp; Postage</b>	<b>8,644</b>	<b>(1,317)</b>	<b>0</b>	<b>7,327</b>	<b>0</b>	<b>7,327</b>	<b>7,327</b>	<b>5,899</b>	<b>1,428</b>	<b>1,428</b>
6261	Local Travel & Subsistence	7,334	(1,317)	0	6,017	0	6,017	6,017	5,198	819	819
6264	Vehicle Spares & Service	710	0	0	710	0	710	710	701	9	9
6265	Other Transport, Travel & Postage	600	0	0	600	0	600	600	0	600	600
	<b>Utility Charges</b>	<b>2,990</b>	<b>0</b>	<b>0</b>	<b>2,990</b>	<b>0</b>	<b>2,990</b>	<b>2,990</b>	<b>1,478</b>	<b>1,512</b>	<b>1,512</b>
6271	Telephone & Internet Charges	2,090	0	0	2,090	0	2,090	2,090	1,478	612	612
6272	Electricity Charges	600	0	0	600	0	600	600	0	600	600
6273	Water Charges	300	0	0	300	0	300	300	0	300	300
	<b>Other Goods &amp; Services Purchased</b>	<b>63,312</b>	<b>776</b>	<b>0</b>	<b>64,088</b>	<b>0</b>	<b>64,088</b>	<b>64,088</b>	<b>51,639</b>	<b>12,449</b>	<b>12,449</b>
6281	Security Services	50,792	0	0	50,792	0	50,792	50,792	39,032	11,760	11,760
6282	Equipment Maintenance	150	0	0	150	0	150	150	45	105	105
6283	Cleaning & Extermination Services	940	0	0	940	0	940	940	824	116	116
6284	Other	11,430	776	0	12,206	0	12,206	12,206	11,738	468	468
	<b>Other Operating Expenses</b>	<b>1,105</b>	<b>0</b>	<b>0</b>	<b>1,105</b>	<b>0</b>	<b>1,105</b>	<b>1,105</b>	<b>1,079</b>	<b>26</b>	<b>26</b>
6291	National & Other Events	270	0	0	270	0	270	270	250	20	20
6293	Refreshment & Meals	750	0	0	750	0	750	750	749	1	1
6294	Other	85	0	0	85	0	85	85	80	5	5
	<b>Education Subventions &amp; Training</b>	<b>3,756</b>	<b>0</b>	<b>0</b>	<b>3,756</b>	<b>0</b>	<b>3,756</b>	<b>3,756</b>	<b>3,697</b>	<b>59</b>	<b>59</b>
6302	Training (including Scholarships)	3,756	0	0	3,756	0	3,756	3,756	3,697	59	59
	<b>Rates, Taxes &amp; Subvention to Local Authorities</b>	<b>153</b>	<b>0</b>	<b>0</b>	<b>153</b>	<b>0</b>	<b>153</b>	<b>153</b>	<b>152</b>	<b>1</b>	<b>1</b>
6311	Rates & Taxes	153	0	0	153	0	153	153	152	1	1
	<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>	<b>906,808</b>	<b>0</b>	<b>0</b>	<b>906,808</b>	<b>0</b>	<b>906,808</b>	<b>906,808</b>	<b>906,808</b>	<b>0</b>	<b>0</b>
6321	Subsidies & Contributions to Local Organisation	906,808	0	0	906,808	0	906,808	906,808	906,808	0	0

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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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>146,943</b>	<b>0</b>	<b>0</b>	<b>146,943</b>	<b>0</b>	<b>146,943</b>	<b>146,943</b>	<b>143,562</b>	<b>3,381</b>	<b>3,381</b>
<b>Wages &amp; Salaries</b>		<b>10,560</b>	<b>0</b>	<b>0</b>	<b>10,560</b>	<b>0</b>	<b>10,560</b>	<b>10,560</b>	<b>9,149</b>	<b>1,411</b>	<b>1,411</b>
6111	Administrative	3,567	0	0	3,567	0	3,567	3,567	3,566	1	1
6112	Senior Technical	1,536	0	0	1,536	0	1,536	1,536	142	1,394	1,394
6113	Other Technical & Craft Skilled	2,507	0	0	2,507	0	2,507	2,507	2,491	16	16
6116	Contracted Employees	2,950	0	0	2,950	0	2,950	2,950	2,950	0	0
<b>Overhead Expenses</b>		<b>1,658</b>	<b>0</b>	<b>0</b>	<b>1,658</b>	<b>0</b>	<b>1,658</b>	<b>1,658</b>	<b>1,401</b>	<b>257</b>	<b>257</b>
6131	Other Direct Labour Costs	120	0	0	120	0	120	120	11	109	109
6133	Benefits & Allowances	916	0	0	916	0	916	916	905	11	11
6134	National Insurance	622	0	0	622	0	622	622	485	137	137
<b>Materials, Equipment &amp; Supplies</b>		<b>1,730</b>	<b>0</b>	<b>0</b>	<b>1,730</b>	<b>0</b>	<b>1,730</b>	<b>1,730</b>	<b>1,727</b>	<b>3</b>	<b>3</b>
6223	Office Materials & Supplies	850	0	0	850	0	850	850	850	0	0
6224	Print & Non-Print Materials	880	0	0	880	0	880	880	877	3	3
<b>Rental &amp; Maintenance of Buildings</b>		<b>250</b>	<b>0</b>	<b>0</b>	<b>250</b>	<b>0</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>0</b>	<b>0</b>
6243	Janitorial & Cleaning Supplies	250	0	0	250	0	250	250	250	0	0
<b>Transport, Travel &amp; Postage</b>		<b>2,700</b>	<b>0</b>	<b>0</b>	<b>2,700</b>	<b>0</b>	<b>2,700</b>	<b>2,700</b>	<b>2,421</b>	<b>279</b>	<b>279</b>
6261	Local Travel & Subsistence	2,500	0	0	2,500	0	2,500	2,500	2,228	272	272
6265	Other Transport, Travel & Postage	200	0	0	200	0	200	200	193	7	7
<b>Utility Charges</b>		<b>296</b>	<b>0</b>	<b>0</b>	<b>296</b>	<b>0</b>	<b>296</b>	<b>296</b>	<b>279</b>	<b>17</b>	<b>17</b>
6271	Telephone & Internet Charges	296	0	0	296	0	296	296	279	17	17
<b>Other Goods &amp; Services Purchased</b>		<b>1,800</b>	<b>0</b>	<b>0</b>	<b>1,800</b>	<b>0</b>	<b>1,800</b>	<b>1,800</b>	<b>1,008</b>	<b>792</b>	<b>792</b>
6284	Other	1,800	0	0	1,800	0	1,800	1,800	1,008	792	792
<b>Other Operating Expenses</b>		<b>2,607</b>	<b>0</b>	<b>0</b>	<b>2,607</b>	<b>0</b>	<b>2,607</b>	<b>2,607</b>	<b>2,564</b>	<b>43</b>	<b>43</b>
6291	National & Other Events	2,300	0	0	2,300	0	2,300	2,300	2,257	43	43
6293	Refreshment & Meals	307	0	0	307	0	307	307	307	0	0
<b>Education Subventions &amp; Training</b>		<b>250</b>	<b>0</b>	<b>0</b>	<b>250</b>	<b>0</b>	<b>250</b>	<b>250</b>	<b>171</b>	<b>79</b>	<b>79</b>
6302	Training (including Scholarships)	250	0	0	250	0	250	250	171	79	79
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>125,092</b>	<b>0</b>	<b>0</b>	<b>125,092</b>	<b>0</b>	<b>125,092</b>	<b>125,092</b>	<b>124,592</b>	<b>500</b>	<b>500</b>
6321	Subsidies & Contributions to Local Organisation	125,092	0	0	125,092	0	125,092	125,092	124,592	500	500

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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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>781,336</b>	<b>2,459</b>	<b>0</b>	<b>783,795</b>	<b>0</b>	<b>783,795</b>	<b>783,795</b>	<b>778,988</b>	<b>4,807</b>	<b>4,807</b>
<b>Wages &amp; Salaries</b>		<b>46,557</b>	<b>(10)</b>	<b>0</b>	<b>46,547</b>	<b>0</b>	<b>46,547</b>	<b>46,547</b>	<b>42,625</b>	<b>3,922</b>	<b>3,922</b>
6111	Administrative	5,898	0	0	5,898	0	5,898	5,898	5,898	0	0
6112	Senior Technical	13,655	(10)	0	13,645	0	13,645	13,645	10,636	3,009	3,009
6113	Other Technical & Craft Skilled	1,288	0	0	1,288	0	1,288	1,288	1,288	0	0
6114	Clerical & Office Support	2,027	0	0	2,027	0	2,027	2,027	2,026	1	1
6115	Semi-Skilled Operatives & Unskilled	5,862	0	0	5,862	0	5,862	5,862	5,828	34	34
6116	Contracted Employees	16,774	0	0	16,774	0	16,774	16,774	16,774	0	0
6117	Temporary Employees	1,053	0	0	1,053	0	1,053	1,053	175	878	878
<b>Overhead Expenses</b>		<b>8,712</b>	<b>10</b>	<b>0</b>	<b>8,722</b>	<b>0</b>	<b>8,722</b>	<b>8,722</b>	<b>8,432</b>	<b>290</b>	<b>290</b>
6131	Other Direct Labour Costs	3,736	0	0	3,736	0	3,736	3,736	3,700	36	36
6133	Benefits & Allowances	2,673	56	0	2,729	0	2,729	2,729	2,729	0	0
6134	National Insurance	2,303	(46)	0	2,257	0	2,257	2,257	2,003	254	254
<b>Materials, Equipment &amp; Supplies</b>		<b>5,040</b>	<b>0</b>	<b>0</b>	<b>5,040</b>	<b>0</b>	<b>5,040</b>	<b>5,040</b>	<b>4,991</b>	<b>49</b>	<b>49</b>
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	60	0	0
6222	Field Materials & Supplies	677	0	0	677	0	677	677	672	5	5
6223	Office Materials & Supplies	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
6224	Print & Non-Print Materials	2,003	0	0	2,003	0	2,003	2,003	1,959	44	44
<b>Fuel &amp; Lubricants</b>		<b>2,312</b>	<b>0</b>	<b>0</b>	<b>2,312</b>	<b>0</b>	<b>2,312</b>	<b>2,312</b>	<b>2,312</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	2,312	0	0	2,312	0	2,312	2,312	2,312	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>11,930</b>	<b>(600)</b>	<b>0</b>	<b>11,330</b>	<b>0</b>	<b>11,330</b>	<b>11,330</b>	<b>11,328</b>	<b>2</b>	<b>2</b>
6241	Rental of Buildings	300	0	0	300	0	300	300	300	0	0
6242	Maintenance of Buildings	8,500	(600)	0	7,900	0	7,900	7,900	7,898	2	2
6243	Janitorial & Cleaning Supplies	3,130	0	0	3,130	0	3,130	3,130	3,130	0	0
<b>Maintenance of Infrastructure</b>		<b>9,000</b>	<b>(3,000)</b>	<b>0</b>	<b>6,000</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	9,000	(3,000)	0	6,000	0	6,000	6,000	6,000	0	0

**AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE**  
**PROGRAMME 234 - TOURISM DEVELOPMENT & PROMOTION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>3,550</b>	<b>74</b>	<b>0</b>	<b>3,624</b>	<b>0</b>	<b>3,624</b>	<b>3,624</b>	<b>3,441</b>	<b>183</b>	<b>183</b>
6261	Local Travel & Subsistence	2,000	500	0	2,500	0	2,500	2,500	2,337	163	163
6264	Vehicle Spares & Service	850	74	0	924	0	924	924	924	0	0
6265	Other Transport, Travel & Postage	700	(500)	0	200	0	200	200	180	20	20
<b>Utility Charges</b>		<b>15,510</b>	<b>0</b>	<b>0</b>	<b>15,510</b>	<b>0</b>	<b>15,510</b>	<b>15,510</b>	<b>15,297</b>	<b>213</b>	<b>213</b>
6271	Telephone & Internet Charges	1,360	0	0	1,360	0	1,360	1,360	1,147	213	213
6272	Electricity Charges	10,500	0	0	10,500	0	10,500	10,500	10,500	0	0
6273	Water Charges	3,650	0	0	3,650	0	3,650	3,650	3,650	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>36,500</b>	<b>6,065</b>	<b>0</b>	<b>42,565</b>	<b>0</b>	<b>42,565</b>	<b>42,565</b>	<b>42,429</b>	<b>136</b>	<b>136</b>
6281	Security Services	23,000	5,459	0	28,459	0	28,459	28,459	28,459	0	0
6282	Equipment Maintenance	3,000	(174)	0	2,826	0	2,826	2,826	2,825	1	1
6283	Cleaning & Extermination Services	2,500	700	0	3,200	0	3,200	3,200	3,156	44	44
6284	Other	8,000	80	0	8,080	0	8,080	8,080	7,989	91	91
<b>Other Operating Expenses</b>		<b>25,082</b>	<b>(80)</b>	<b>0</b>	<b>25,002</b>	<b>0</b>	<b>25,002</b>	<b>25,002</b>	<b>24,998</b>	<b>4</b>	<b>4</b>
6291	National & Other Events	24,152	(80)	0	24,072	0	24,072	24,072	24,068	4	4
6293	Refreshment & Meals	930	0	0	930	0	930	930	930	0	0
<b>Education Subventions &amp; Training</b>		<b>2,100</b>	<b>0</b>	<b>0</b>	<b>2,100</b>	<b>0</b>	<b>2,100</b>	<b>2,100</b>	<b>2,092</b>	<b>8</b>	<b>8</b>
6302	Training (including Scholarships)	2,100	0	0	2,100	0	2,100	2,100	2,092	8	8
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>615,043</b>	<b>0</b>	<b>0</b>	<b>615,043</b>	<b>0</b>	<b>615,043</b>	<b>615,043</b>	<b>615,043</b>	<b>0</b>	<b>0</b>
6321	Subsidies & Contributions to Local Organisation	592,883	0	0	592,883	0	592,883	592,883	592,883	0	0
6322	Subsidies & Contributions to Int'l Organisation	22,160	0	0	22,160	0	22,160	22,160	22,160	0	0

MS. S. ROOPCHAND-EDWARDS  
HEAD OF BUDGET AGENCY

**AGENCY 26 - MINISTRY OF NATURAL RESOURCES  
PROGRAMME 261 - POLICY DEVELOPMENT & ADMINISTRATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>404,447</b>	<b>0</b>	<b>0</b>	<b>404,447</b>	<b>0</b>	<b>404,447</b>	<b>398,886</b>	<b>388,457</b>	<b>15,990</b>	<b>10,429</b>
<b>Wages &amp; Salaries</b>		<b>207,553</b>	<b>0</b>	<b>0</b>	<b>207,553</b>	<b>0</b>	<b>207,553</b>	<b>202,761</b>	<b>202,478</b>	<b>5,075</b>	<b>283</b>
6111	Administrative	7,333	0	0	7,333	0	7,333	3,411	3,319	4,014	92
6112	Senior Technical	2,003	0	0	2,003	0	2,003	2,003	2,003	0	0
6113	Other Technical & Craft Skilled	1,012	0	0	1,012	0	1,012	1,012	1,012	0	0
6114	Clerical & Office Support	8,804	0	0	8,804	0	8,804	8,641	8,641	163	0
6115	Semi-Skilled Operatives & Unskilled	5,824	0	0	5,824	0	5,824	5,117	4,926	898	191
6116	Contracted Employees	182,577	0	0	182,577	0	182,577	182,577	182,577	0	0
<b>Overhead Expenses</b>		<b>4,653</b>	<b>0</b>	<b>0</b>	<b>4,653</b>	<b>0</b>	<b>4,653</b>	<b>3,884</b>	<b>3,509</b>	<b>1,144</b>	<b>375</b>
6131	Other Direct Labour Costs	398	0	0	398	0	398	250	250	148	0
6133	Benefits & Allowances	2,157	0	0	2,157	0	2,157	1,978	1,603	554	375
6134	National Insurance	2,098	0	0	2,098	0	2,098	1,656	1,656	442	0
<b>Materials, Equipment &amp; Supplies</b>		<b>12,564</b>	<b>0</b>	<b>0</b>	<b>12,564</b>	<b>0</b>	<b>12,564</b>	<b>12,564</b>	<b>12,536</b>	<b>28</b>	<b>28</b>
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	500	0	0
6222	Field Materials & Supplies	2,416	0	0	2,416	0	2,416	2,416	2,416	0	0
6223	Office Materials & Supplies	3,898	0	0	3,898	0	3,898	3,898	3,871	27	27
6224	Print & Non-Print Materials	5,750	0	0	5,750	0	5,750	5,750	5,749	1	1
<b>Fuel &amp; Lubricants</b>		<b>5,830</b>	<b>5,000</b>	<b>0</b>	<b>10,830</b>	<b>0</b>	<b>10,830</b>	<b>10,830</b>	<b>10,730</b>	<b>100</b>	<b>100</b>
6231	Fuel & Lubricants	5,830	5,000	0	10,830	0	10,830	10,830	10,730	100	100
<b>Rental &amp; Maintenance of Buildings</b>		<b>31,606</b>	<b>0</b>	<b>0</b>	<b>31,606</b>	<b>0</b>	<b>31,606</b>	<b>31,606</b>	<b>31,308</b>	<b>298</b>	<b>298</b>
6241	Rental of Buildings	26,000	0	0	26,000	0	26,000	26,000	25,906	94	94
6242	Maintenance of Buildings	3,520	0	0	3,520	0	3,520	3,520	3,316	204	204
6243	Janitorial & Cleaning Supplies	2,086	0	0	2,086	0	2,086	2,086	2,086	0	0
<b>Maintenance of Infrastructure</b>		<b>2,100</b>	<b>0</b>	<b>0</b>	<b>2,100</b>	<b>0</b>	<b>2,100</b>	<b>2,100</b>	<b>1,644</b>	<b>456</b>	<b>456</b>
6255	Maintenance of Other Infrastructure	2,100	0	0	2,100	0	2,100	2,100	1,644	456	456
<b>Transport, Travel &amp; Postage</b>		<b>26,610</b>	<b>1,500</b>	<b>0</b>	<b>28,110</b>	<b>0</b>	<b>28,110</b>	<b>28,110</b>	<b>28,101</b>	<b>9</b>	<b>9</b>
6261	Local Travel & Subsistence	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6263	Postage, Telex & Cablegrams	10	0	0	10	0	10	10	1	9	9
6264	Vehicle Spares & Service	8,600	1,500	0	10,100	0	10,100	10,100	10,100	0	0
6265	Other Transport, Travel & Postage	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0

**AGENCY 26 - MINISTRY OF NATURAL RESOURCES  
PROGRAMME 261 - POLICY DEVELOPMENT & ADMINISTRATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>15,500</b>	<b>(3,000)</b>	<b>0</b>	<b>12,500</b>	<b>0</b>	<b>12,500</b>	<b>12,500</b>	<b>9,617</b>	<b>2,883</b>	<b>2,883</b>
6271	Telephone & Internet Charges	6,000	(2,000)	0	4,000	0	4,000	4,000	1,912	2,088	2,088
6272	Electricity Charges	7,500	0	0	7,500	0	7,500	7,500	7,204	296	296
6273	Water Charges	2,000	(1,000)	0	1,000	0	1,000	1,000	501	499	499
	<b>Other Goods &amp; Services Purchased</b>	<b>80,830</b>	<b>(3,500)</b>	<b>0</b>	<b>77,330</b>	<b>0</b>	<b>77,330</b>	<b>77,330</b>	<b>71,361</b>	<b>5,969</b>	<b>5,969</b>
6281	Security Services	15,000	6,500	0	21,500	0	21,500	21,500	21,265	235	235
6282	Equipment Maintenance	6,350	0	0	6,350	0	6,350	6,350	5,671	679	679
6283	Cleaning & Extermination Services	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6284	Other	56,280	(10,000)	0	46,280	0	46,280	46,280	41,225	5,055	5,055
	<b>Other Operating Expenses</b>	<b>10,196</b>	<b>0</b>	<b>0</b>	<b>10,196</b>	<b>0</b>	<b>10,196</b>	<b>10,196</b>	<b>10,168</b>	<b>28</b>	<b>28</b>
6291	National & Other Events	2,416	0	0	2,416	0	2,416	2,416	2,391	25	25
6293	Refreshment & Meals	2,635	0	0	2,635	0	2,635	2,635	2,632	3	3
6294	Other	5,145	0	0	5,145	0	5,145	5,145	5,145	0	0
	<b>Education Subventions &amp; Training</b>	<b>4,900</b>	<b>0</b>	<b>0</b>	<b>4,900</b>	<b>0</b>	<b>4,900</b>	<b>4,900</b>	<b>4,900</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	4,900	0	0	4,900	0	4,900	4,900	4,900	0	0
	<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>	<b>2,105</b>	<b>0</b>	<b>0</b>	<b>2,105</b>	<b>0</b>	<b>2,105</b>	<b>2,105</b>	<b>2,105</b>	<b>0</b>	<b>0</b>
6322	Subsidies & Contributions to Int'l Organisation	2,105	0	0	2,105	0	2,105	2,105	2,105	0	0

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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>668,729</b>	<b>0</b>	<b>0</b>	<b>668,729</b>	<b>0</b>	<b>668,729</b>	<b>667,854</b>	<b>661,270</b>	<b>7,459</b>	<b>6,584</b>
<b>Wages &amp; Salaries</b>		<b>155,297</b>	<b>0</b>	<b>0</b>	<b>155,297</b>	<b>0</b>	<b>155,297</b>	<b>154,422</b>	<b>154,422</b>	<b>875</b>	<b>0</b>
6116	Contracted Employees	155,297	0	0	155,297	0	155,297	154,422	154,422	875	0
<b>Overhead Expenses</b>		<b>16,442</b>	<b>0</b>	<b>0</b>	<b>16,442</b>	<b>0</b>	<b>16,442</b>	<b>16,442</b>	<b>16,425</b>	<b>17</b>	<b>17</b>
6221	Drugs & Medical Supplies	700	0	0	700	0	700	700	697	3	3
6222	Field Materials & Supplies	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6223	Office Materials & Supplies	1,842	0	0	1,842	0	1,842	1,842	1,842	0	0
6224	Print & Non-Print Materials	1,900	0	0	1,900	0	1,900	1,900	1,886	14	14
<b>Fuel &amp; Lubricants</b>		<b>6,500</b>	<b>0</b>	<b>0</b>	<b>6,500</b>	<b>0</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>9,779</b>	<b>0</b>	<b>0</b>	<b>9,779</b>	<b>0</b>	<b>9,779</b>	<b>9,779</b>	<b>5,048</b>	<b>4,731</b>	<b>4,731</b>
6242	Maintenance of Buildings	8,200	0	0	8,200	0	8,200	8,200	3,469	4,731	4,731
6243	Janitorial & Cleaning Supplies	1,579	0	0	1,579	0	1,579	1,579	1,579	0	0
<b>Maintenance of Infrastructure</b>		<b>240</b>	<b>0</b>	<b>0</b>	<b>240</b>	<b>0</b>	<b>240</b>	<b>240</b>	<b>110</b>	<b>130</b>	<b>130</b>
6255	Maintenance of Other Infrastructure	240	0	0	240	0	240	240	110	130	130
<b>Transport, Travel &amp; Postage</b>		<b>29,335</b>	<b>0</b>	<b>0</b>	<b>29,335</b>	<b>0</b>	<b>29,335</b>	<b>29,335</b>	<b>29,320</b>	<b>15</b>	<b>15</b>
6261	Local Travel & Subsistence	4,725	0	0	4,725	0	4,725	4,725	4,724	1	1
6263	Postage, Telex and Cablegrams	10	0	0	10	0	10	10	0	10	10
6264	Vehicle Spares & Service	12,000	0	0	12,000	0	12,000	12,000	11,996	4	4
6265	Other Transport, Travel & Postage	12,600	0	0	12,600	0	12,600	12,600	12,600	0	0
<b>Utility Charges</b>		<b>8,100</b>	<b>0</b>	<b>0</b>	<b>8,100</b>	<b>0</b>	<b>8,100</b>	<b>8,100</b>	<b>7,393</b>	<b>707</b>	<b>707</b>
6271	Telephone & Internet Charges	3,000	0	0	3,000	0	3,000	3,000	2,835	165	165
6272	Electricity Charges	4,500	0	0	4,500	0	4,500	4,500	4,426	74	74
6273	Water Charges	600	0	0	600	0	600	600	132	468	468
<b>Other Goods &amp; Services Purchased</b>		<b>412,210</b>	<b>0</b>	<b>0</b>	<b>412,210</b>	<b>0</b>	<b>412,210</b>	<b>412,210</b>	<b>411,249</b>	<b>961</b>	<b>961</b>
6281	Security Services	4,287	0	0	4,287	0	4,287	4,287	4,287	0	0
6282	Equipment Maintenance	1,470	0	0	1,470	0	1,470	1,470	1,385	85	85
6283	Cleaning & Extermination Services	1,453	0	0	1,453	0	1,453	1,453	1,441	12	12
6284	Other	405,000	0	0	405,000	0	405,000	405,000	404,136	864	864

**AGENCY 26 - MINISTRY OF NATURAL RESOURCES  
PROGRAMME 262 - NATURAL RESOURCE MANAGEMENT  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Other Operating Expenses</b>		<b>25,247</b>	<b>0</b>	<b>0</b>	<b>25,247</b>	<b>0</b>	<b>25,247</b>	<b>25,247</b>	<b>25,238</b>	<b>9</b>	<b>9</b>
6291	National & Other Events	1,053	0	0	1,053	0	1,053	1,053	1,048	5	5
6292	Dietary	18,102	0	0	18,102	0	18,102	18,102	18,098	4	4
6293	Refreshment & Meals	842	0	0	842	0	842	842	842	0	0
6294	Other	5,250	0	0	5,250	0	5,250	5,250	5,250	0	0
<b>Education Subventions &amp; Training</b>		<b>5,579</b>	<b>0</b>	<b>0</b>	<b>5,579</b>	<b>0</b>	<b>5,579</b>	<b>5,579</b>	<b>5,565</b>	<b>14</b>	<b>14</b>
6302	Training (including Scholarships)	5,579	0	0	5,579	0	5,579	5,579	5,565	14	14

MR. J. McKENZIE  
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**AGENCY 26 - MINISTRY OF NATURAL RESOURCES  
PROGRAMME 264 - PETROLEUM MANAGEMENT  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>580,391</b>	<b>0</b>	<b>0</b>	<b>580,391</b>	<b>0</b>	<b>580,391</b>	<b>580,391</b>	<b>576,400</b>	<b>3,991</b>	<b>3,991</b>
<b>Wages &amp; Salaries</b>		<b>153,206</b>	<b>0</b>	<b>0</b>	<b>153,206</b>	<b>0</b>	<b>153,206</b>	<b>153,206</b>	<b>153,206</b>	<b>0</b>	<b>0</b>
6116	Contracted Employees	153,206	0	0	153,206	0	153,206	153,206	153,206	0	0
<b>Overhead Expenses</b>		<b>7,476</b>	<b>0</b>	<b>0</b>	<b>7,476</b>	<b>0</b>	<b>7,476</b>	<b>7,476</b>	<b>7,460</b>	<b>16</b>	<b>16</b>
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	500	0	0
6222	Field Materials & Supplies	1,900	0	0	1,900	0	1,900	1,900	1,898	2	2
6223	Office Materials & Supplies	2,869	0	0	2,869	0	2,869	2,869	2,856	13	13
6224	Print & Non-Print Materials	2,207	0	0	2,207	0	2,207	2,207	2,206	1	1
<b>Fuel &amp; Lubricants</b>		<b>1,200</b>	<b>0</b>	<b>0</b>	<b>1,200</b>	<b>0</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>4,075</b>	<b>0</b>	<b>0</b>	<b>4,075</b>	<b>0</b>	<b>4,075</b>	<b>4,075</b>	<b>3,748</b>	<b>327</b>	<b>327</b>
6242	Maintenance of Buildings	2,420	0	0	2,420	0	2,420	2,420	2,094	326	326
6243	Janitorial & Cleaning Supplies	1,655	0	0	1,655	0	1,655	1,655	1,654	1	1
<b>Maintenance of Infrastructure</b>		<b>2,980</b>	<b>0</b>	<b>0</b>	<b>2,980</b>	<b>0</b>	<b>2,980</b>	<b>2,980</b>	<b>1,711</b>	<b>1,269</b>	<b>1,269</b>
6255	Maintenance of Other Infrastructure	2,980	0	0	2,980	0	2,980	2,980	1,711	1,269	1,269
<b>Transport, Travel &amp; Postage</b>		<b>8,940</b>	<b>0</b>	<b>0</b>	<b>8,940</b>	<b>0</b>	<b>8,940</b>	<b>8,940</b>	<b>8,879</b>	<b>61</b>	<b>61</b>
6261	Local Travel & Subsistence	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6263	Postage, Telex and Cablegrams	100			100	0	100	100	40	60	60
6264	Vehicle Spares & Service	840	0	0	840	0	840	840	840	0	0
6265	Other Transport, Travel & Postage	5,000	0	0	5,000	0	5,000	5,000	4,999	1	1
<b>Utility Charges</b>		<b>8,130</b>	<b>0</b>	<b>0</b>	<b>8,130</b>	<b>0</b>	<b>8,130</b>	<b>8,130</b>	<b>7,103</b>	<b>1,027</b>	<b>1,027</b>
6271	Telephone & Internet Charges	2,500	0	0	2,500	0	2,500	2,500	1,604	896	896
6272	Electricity Charges	5,500	0	0	5,500	0	5,500	5,500	5,475	25	25
6273	Water Charges	130	0	0	130	0	130	130	24	106	106

**AGENCY 26 - MINISTRY OF NATURAL RESOURCES  
PROGRAMME 264 - PETROLEUM MANAGEMENT  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Other Goods &amp; Services Purchased</b>		<b>226,077</b>	<b>(130,000)</b>	<b>0</b>	<b>96,077</b>	<b>0</b>	<b>96,077</b>	<b>96,077</b>	<b>94,796</b>	<b>1,281</b>	<b>1,281</b>
6281	Security Services	17,507	0	0	17,507	0	17,507	17,507	17,201	306	306
6282	Equipment Maintenance	2,995	0	0	2,995	0	2,995	2,995	2,967	28	28
6283	Cleaning & Extermination Services	1,575	0	0	1,575	0	1,575	1,575	1,563	12	12
6284	Other	204,000	(130,000)	0	74,000	0	74,000	74,000	73,065	935	935
<b>Other Operating Expenses</b>		<b>164,776</b>	<b>130,000</b>	<b>0</b>	<b>294,776</b>	<b>0</b>	<b>294,776</b>	<b>294,776</b>	<b>294,766</b>	<b>10</b>	<b>10</b>
6291	National & Other Events	7,724	0	0	7,724	0	7,724	7,724	7,714	10	10
6293	Refreshment & Meals	552	0	0	552	0	552	552	552	0	0
6294	Other	156,500	130,000	0	286,500	0	286,500	286,500	286,500	0	0
<b>Education Subventions &amp; Training</b>		<b>3,531</b>	<b>0</b>	<b>0</b>	<b>3,531</b>	<b>0</b>	<b>3,531</b>	<b>3,531</b>	<b>3,531</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	3,531	0	0	3,531	0	3,531	3,531	3,531	0	0

MR. J. McKENZIE  
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**AGENCY 31 - MINISTRY OF PUBLIC WORKS**  
**PROGRAMME 311 - POLICY DEVELOPMENT & ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,842,671</b>	<b>0</b>	<b>388,590</b>	<b>2,231,261</b>	<b>0</b>	<b>2,231,261</b>	<b>2,223,556</b>	<b>2,222,515</b>	<b>8,746</b>	<b>1,041</b>
<b>Wages &amp; Salaries</b>		<b>80,160</b>	<b>(602)</b>	<b>0</b>	<b>79,558</b>	<b>0</b>	<b>79,558</b>	<b>72,537</b>	<b>72,163</b>	<b>7,395</b>	<b>374</b>
6111	Administrative	16,802	0	0	16,802	0	16,802	15,557	15,465	1,337	92
6112	Senior Technical	4,074	0	0	4,074	0	4,074	4,074	4,074	0	0
6113	Other Technical & Craft Skilled	8,721	0	0	8,721	0	8,721	8,721	8,716	5	5
6114	Clerical & Office Support	25,639	(602)	0	25,037	0	25,037	21,283	21,133	3,904	150
6115	Semi-Skilled Operatives & Unskilled	9,376	0	0	9,376	0	9,376	7,354	7,323	2,053	31
6116	Contracted Employees	15,548	0	0	15,548	0	15,548	15,548	15,452	96	96
<b>Overhead Expenses</b>		<b>12,810</b>	<b>602</b>	<b>0</b>	<b>13,412</b>	<b>0</b>	<b>13,412</b>	<b>12,728</b>	<b>12,409</b>	<b>1,003</b>	<b>319</b>
6131	Other Direct Labour Costs	1,345	602	0	1,947	0	1,947	1,873	1,873	74	0
6133	Benefits & Allowances	6,136	0	0	6,136	0	6,136	6,136	5,825	311	311
6134	National Insurance	5,329	0	0	5,329	0	5,329	4,719	4,711	618	8
<b>Materials, Equipment &amp; Supplies</b>		<b>10,441</b>	<b>0</b>	<b>0</b>	<b>10,441</b>	<b>0</b>	<b>10,441</b>	<b>10,441</b>	<b>10,440</b>	<b>1</b>	<b>1</b>
6221	Drugs & Medical Supplies	200	0	0	200	0	200	200	200	0	0
6222	Field Materials & Supplies	580	0	0	580	0	580	580	579	1	1
6223	Office Materials & Supplies	6,661	0	0	6,661	0	6,661	6,661	6,661	0	0
6224	Print & Non-Print Materials	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
<b>Fuel &amp; Lubricants</b>		<b>14,008</b>	<b>0</b>	<b>0</b>	<b>14,008</b>	<b>0</b>	<b>14,008</b>	<b>14,008</b>	<b>14,008</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	14,008	0	0	14,008	0	14,008	14,008	14,008	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>210,580</b>	<b>0</b>	<b>0</b>	<b>210,580</b>	<b>0</b>	<b>210,580</b>	<b>210,580</b>	<b>210,579</b>	<b>1</b>	<b>1</b>
6241	Rental of Buildings	207,307	0	0	207,307	0	207,307	207,307	207,307	0	0
6243	Janitorial & Cleaning Supplies	3,273	0	0	3,273	0	3,273	3,273	3,272	1	1
<b>Transport, Travel &amp; Postage</b>		<b>21,520</b>	<b>5,260</b>	<b>0</b>	<b>26,780</b>	<b>0</b>	<b>26,780</b>	<b>26,780</b>	<b>26,478</b>	<b>302</b>	<b>302</b>
6261	Local Travel & Subsistence	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	17	3	3
6264	Vehicle Spares & Service	7,000	5,260	0	12,260	0	12,260	12,260	12,255	5	5
6265	Other Transport, Travel & Postage	5,000	0	0	5,000	0	5,000	5,000	4,706	294	294

**AGENCY 31 - MINISTRY OF PUBLIC WORKS**  
**PROGRAMME 311 - POLICY DEVELOPMENT & ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>77,728</b>	<b>0</b>	<b>0</b>	<b>77,728</b>	<b>0</b>	<b>77,728</b>	<b>77,728</b>	<b>77,728</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	6,205	0	0	6,205	0	6,205	6,205	6,205	0	0
6272	Electricity Charges	56,500	0	0	56,500	0	56,500	56,500	56,500	0	0
6273	Water Charges	15,023	0	0	15,023	0	15,023	15,023	15,023	0	0
	<b>Other Goods &amp; Services Purchased</b>	<b>269,687</b>	<b>(5,260)</b>	<b>0</b>	<b>264,427</b>	<b>0</b>	<b>264,427</b>	<b>264,427</b>	<b>264,399</b>	<b>28</b>	<b>28</b>
6281	Security Services	225,669	(5,260)	0	220,409	0	220,409	220,409	220,409	0	0
6282	Equipment Maintenance	5,600	0	0	5,600	0	5,600	5,600	5,600	0	0
6283	Cleaning & Extermination Services	1,918	0	0	1,918	0	1,918	1,918	1,890	28	28
6284	Other	36,500	0	0	36,500	0	36,500	36,500	36,500	0	0
	<b>Other Operating Expenses</b>	<b>8,300</b>	<b>0</b>	<b>0</b>	<b>8,300</b>	<b>0</b>	<b>8,300</b>	<b>8,300</b>	<b>8,286</b>	<b>14</b>	<b>14</b>
6291	National & Other Events	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6293	Refreshment & Meals	5,300	0	0	5,300	0	5,300	5,300	5,300	0	0
6294	Other	1,800	0	0	1,800	0	1,800	1,800	1,786	14	14
	<b>Education Subventions &amp; Training</b>	<b>1,300</b>	<b>0</b>	<b>0</b>	<b>1,300</b>	<b>0</b>	<b>1,300</b>	<b>1,300</b>	<b>1,298</b>	<b>2</b>	<b>2</b>
6302	Training (including Scholarships)	1,300	0	0	1,300	0	1,300	1,300	1,298	2	2
	<b>Rates, Taxes &amp; Subvention to Local Authorities</b>	<b>22,243</b>	<b>0</b>	<b>0</b>	<b>22,243</b>	<b>0</b>	<b>22,243</b>	<b>22,243</b>	<b>22,243</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	22,243	0	0	22,243	0	22,243	22,243	22,243	0	0
	<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>	<b>1,113,894</b>	<b>0</b>	<b>388,590</b>	<b>1,502,484</b>	<b>0</b>	<b>1,502,484</b>	<b>1,502,484</b>	<b>1,502,484</b>	<b>0</b>	<b>0</b>
6321	Subsidies & Contributions to Local Organisation	1,081,156	0	388,590	1,469,746	0	1,469,746	1,469,746	1,469,746	0	0
6322	Subsidies & Contributions to Int'l Organisation	32,738	0	0	32,738	0	32,738	32,738	32,738	0	0

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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>6,618,818</b>	<b>(1)</b>	<b>1,100,000</b>	<b>7,718,817</b>	<b>0</b>	<b>7,718,817</b>	<b>7,693,199</b>	<b>7,689,003</b>	<b>29,814</b>	<b>4,196</b>
<b>Wages &amp; Salaries</b>		<b>1,192,670</b>	<b>0</b>	<b>0</b>	<b>1,192,670</b>	<b>0</b>	<b>1,192,670</b>	<b>1,172,311</b>	<b>1,171,372</b>	<b>21,298</b>	<b>939</b>
6112	Senior Technical	70,576	0	0	70,576	0	70,576	61,503	61,503	9,073	0
6113	Other Technical & Craft Skilled	30,095	0	0	30,095	0	30,095	27,293	26,783	3,312	510
6114	Clerical & Office Support	21,523	0	0	21,523	0	21,523	19,335	19,311	2,212	24
6115	Semi-Skilled Operatives & Unskilled	58,629	0	0	58,629	0	58,629	52,333	52,148	6,481	185
6116	Contracted Employees	1,011,847	0	0	1,011,847	0	1,011,847	1,011,847	1,011,627	220	220
<b>Overhead Expenses</b>		<b>55,107</b>	<b>0</b>	<b>0</b>	<b>55,107</b>	<b>0</b>	<b>55,107</b>	<b>49,848</b>	<b>47,086</b>	<b>8,021</b>	<b>2,762</b>
6131	Other Direct Labour Costs	15,876	0	0	15,876	0	15,876	13,007	12,992	2,884	15
6133	Benefits & Allowances	23,941	0	0	23,941	0	23,941	23,566	20,833	3,108	2,733
6134	National Insurance	15,290	0	0	15,290	0	15,290	13,275	13,261	2,029	14
<b>Materials, Equipment &amp; Supplies</b>		<b>54,269</b>	<b>0</b>	<b>0</b>	<b>54,269</b>	<b>0</b>	<b>54,269</b>	<b>54,269</b>	<b>54,149</b>	<b>120</b>	<b>120</b>
6221	Drugs & Medical Supplies	169	0	0	169	0	169	169	169	0	0
6222	Field Materials & Supplies	19,000	0	0	19,000	0	19,000	19,000	18,989	11	11
6223	Office Materials & Supplies	21,000	0	0	21,000	0	21,000	21,000	20,998	2	2
6224	Print & Non-Print Materials	14,100	0	0	14,100	0	14,100	14,100	13,993	107	107
<b>Fuel &amp; Lubricants</b>		<b>75,000</b>	<b>0</b>	<b>0</b>	<b>75,000</b>	<b>0</b>	<b>75,000</b>	<b>75,000</b>	<b>74,986</b>	<b>14</b>	<b>14</b>
6231	Fuel & Lubricants	75,000	0	0	75,000	0	75,000	75,000	74,986	14	14
<b>Rental &amp; Maintenance of Buildings</b>		<b>124,050</b>	<b>190</b>	<b>0</b>	<b>124,240</b>	<b>0</b>	<b>124,240</b>	<b>124,240</b>	<b>124,195</b>	<b>45</b>	<b>45</b>
6241	Rental of Buildings	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6242	Maintenance of Buildings	110,000	190	0	110,190	0	110,190	110,190	110,190	0	0
6243	Janitorial & Cleaning Supplies	12,250	0	0	12,250	0	12,250	12,250	12,205	45	45

**AGENCY 31 - MINISTRY OF PUBLIC WORKS  
PROGRAMME 312 - PUBLIC WORKS  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Maintenance of Infrastructure</b>		<b>4,496,834</b>	<b>(8,835)</b>	<b>1,100,000</b>	<b>5,587,999</b>	<b>0</b>	<b>5,587,999</b>	<b>5,587,999</b>	<b>5,587,983</b>	<b>16</b>	<b>16</b>
6251	Maintenance of Roads	2,700,000	0	1,100,000	3,800,000	0	3,800,000	3,800,000	3,800,000	0	0
6252	Maintenance of Bridges	196,834	(117,526)	0	79,308	0	79,308	79,308	79,308	0	0
6254	Maintenance of Sea & River Defenses	1,300,000	0	0	1,300,000	0	1,300,000	1,300,000	1,300,000	0	0
6255	Maintenance of Other Infrastructure	300,000	108,691	0	408,691	0	408,691	408,691	408,675	16	16
<b>Transport, Travel &amp; Postage</b>		<b>116,008</b>	<b>7,871</b>	<b>0</b>	<b>123,879</b>	<b>0</b>	<b>123,879</b>	<b>123,879</b>	<b>123,757</b>	<b>122</b>	<b>122</b>
6261	Local Travel & Subsistence	27,651	0	0	27,651	0	27,651	27,651	27,591	60	60
6263	Postage, Telex & Cablegrams	500	0	0	500	0	500	500	438	62	62
6264	Vehicle Spares & Service	87,857	7,871	0	95,728	0	95,728	95,728	95,728	0	0
<b>Utility Charges</b>		<b>408,153</b>	<b>(7,871)</b>	<b>0</b>	<b>400,282</b>	<b>0</b>	<b>400,282</b>	<b>400,282</b>	<b>400,282</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6272	Electricity Charges	387,723	(7,871)	0	379,852	0	379,852	379,852	379,852	0	0
6273	Water Charges	430	0	0	430	0	430	430	430	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>59,117</b>	<b>8,644</b>	<b>0</b>	<b>67,761</b>	<b>0</b>	<b>67,761</b>	<b>67,761</b>	<b>67,661</b>	<b>100</b>	<b>100</b>
6281	Security Services	6,293	0	0	6,293	0	6,293	6,293	6,293	0	0
6282	Equipment Maintenance	20,124	8,644	0	28,768	0	28,768	28,768	28,729	39	39
6283	Cleaning & Extermination Services	6,500	0	0	6,500	0	6,500	6,500	6,452	48	48
6284	Other	26,200	0	0	26,200	0	26,200	26,200	26,187	13	13
<b>Other Operating Expenses</b>		<b>17,610</b>	<b>0</b>	<b>0</b>	<b>17,610</b>	<b>0</b>	<b>17,610</b>	<b>17,610</b>	<b>17,609</b>	<b>1</b>	<b>1</b>
6293	Refreshment & Meals	10,760	0	0	10,760	0	10,760	10,760	10,759	1	1
6294	Other	6,850	0	0	6,850	0	6,850	6,850	6,850	0	0
<b>Education Subventions &amp; Training</b>		<b>20,000</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>19,923</b>	<b>77</b>	<b>77</b>
6302	Training (including Scholarships)	20,000	0	0	20,000	0	20,000	20,000	19,923	77	77

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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>215,031</b>	<b>0</b>	<b>0</b>	<b>215,031</b>	<b>0</b>	<b>215,031</b>	<b>215,031</b>	<b>214,653</b>	<b>378</b>	<b>378</b>
<b>Materials, Equipment &amp; Supplies</b>		<b>961</b>	<b>0</b>	<b>0</b>	<b>961</b>	<b>0</b>	<b>961</b>	<b>961</b>	<b>961</b>	<b>0</b>	<b>0</b>
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	500	0	0
6223	Office Materials & Supplies	220	0	0	220	0	220	220	220	0	0
6224	Print & Non-Print Materials	180	0	0	180	0	180	180	180	0	0
<b>Fuel &amp; Lubricants</b>		<b>696</b>	<b>0</b>	<b>0</b>	<b>696</b>	<b>0</b>	<b>696</b>	<b>696</b>	<b>696</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	696	0	0	696	0	696	696	696	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>178</b>	<b>0</b>	<b>0</b>	<b>178</b>	<b>0</b>	<b>178</b>	<b>178</b>	<b>178</b>	<b>0</b>	<b>0</b>
6243	Janitorial & Cleaning Supplies	178	0	0	178	0	178	178	178	0	0
<b>Maintenance of Infrastructure</b>		<b>200,000</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	200,000	0	0	200,000	0	200,000	200,000	200,000	0	0
<b>Transport, Travel &amp; Postage</b>		<b>11,260</b>	<b>0</b>	<b>0</b>	<b>11,260</b>	<b>0</b>	<b>11,260</b>	<b>11,260</b>	<b>11,224</b>	<b>36</b>	<b>36</b>
6261	Local Travel & Subsistence	500	0	0	500	0	500	500	500	0	0
6263	Postage, Telex & Cablegrams	10	0	0	10	0	10	10	0	10	10
6264	Vehicle Spares & Service	750	0	0	750	0	750	750	724	26	26
6265	Other Transport, Travel & Postage	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
<b>Utility Charges</b>		<b>210</b>	<b>0</b>	<b>0</b>	<b>210</b>	<b>0</b>	<b>210</b>	<b>210</b>	<b>210</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	210	0	0	210	0	210	210	210	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>1,604</b>	<b>0</b>	<b>0</b>	<b>1,604</b>	<b>0</b>	<b>1,604</b>	<b>1,604</b>	<b>1,262</b>	<b>342</b>	<b>342</b>
6282	Equipment Maintenance	195	0	0	195	0	195	195	119	76	76
6283	Cleaning & Extermination Services	100	0	0	100	0	100	100	0	100	100
6284	Other	1,309	0	0	1,309	0	1,309	1,309	1,143	166	166
<b>Other Operating Expenses</b>		<b>122</b>	<b>0</b>	<b>0</b>	<b>122</b>	<b>0</b>	<b>122</b>	<b>122</b>	<b>122</b>	<b>0</b>	<b>0</b>
6293	Refreshment & Meals	122	0	0	122	0	122	122	122	0	0

MR. V. PERSAUD  
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**AGENCY 38 - MINISTRY OF LABOUR**  
**PROGRAMME 381 - POLICY DEVELOPMENT & ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>710,309</b>	<b>(2,965)</b>	<b>0</b>	<b>707,344</b>	<b>0</b>	<b>707,344</b>	<b>702,655</b>	<b>694,384</b>	<b>12,960</b>	<b>8,271</b>
<b>Wages &amp; Salaries</b>		<b>91,883</b>	<b>(2,175)</b>	<b>0</b>	<b>89,708</b>	<b>0</b>	<b>89,708</b>	<b>85,115</b>	<b>83,454</b>	<b>6,254</b>	<b>1,661</b>
6111	Administrative	7,033	682	0	7,715	0	7,715	7,715	7,225	490	490
6114	Clerical & Office Support	9,144	0	0	9,144	0	9,144	8,413	8,320	824	93
6115	Semi-Skilled Operatives & Unskilled	1,079	0	0	1,079	0	1,079	1,079	1,079	0	0
6116	Contracted Employees	74,627	(2,857)	0	71,770	0	71,770	67,908	66,830	4,940	1,078
<b>Overhead Expenses</b>		<b>3,722</b>	<b>286</b>	<b>0</b>	<b>4,008</b>	<b>0</b>	<b>4,008</b>	<b>3,912</b>	<b>3,865</b>	<b>143</b>	<b>47</b>
6131	Other Direct Labour Costs	481	193	0	674	0	674	674	674	0	0
6133	Benefits & Allowances	1,913	93	0	2,006	0	2,006	2,006	1,966	40	40
6134	National Insurance	1,328	0	0	1,328	0	1,328	1,232	1,225	103	7
<b>Other Employment Costs</b>		<b>0</b>	<b>924</b>	<b>0</b>	<b>924</b>	<b>0</b>	<b>924</b>	<b>924</b>	<b>0</b>	<b>924</b>	<b>924</b>
6141	Other Employment Costs	0	924	0	924	0	924	924	0	924	924
<b>Materials, Equipment &amp; Supplies</b>		<b>7,890</b>	<b>0</b>	<b>0</b>	<b>7,890</b>	<b>0</b>	<b>7,890</b>	<b>7,890</b>	<b>7,865</b>	<b>25</b>	<b>25</b>
6221	Drugs & Medical Supplies	245	0	0	245	0	245	245	244	1	1
6222	Field Materials & Supplies	945	0	0	945	0	945	945	943	2	2
6223	Office Materials & Supplies	3,900	0	0	3,900	0	3,900	3,900	3,900	0	0
6224	Print & Non-Print Materials	2,800	0	0	2,800	0	2,800	2,800	2,778	22	22
<b>Fuel &amp; Lubricants</b>		<b>3,900</b>	<b>450</b>	<b>0</b>	<b>4,350</b>	<b>0</b>	<b>4,350</b>	<b>4,350</b>	<b>4,342</b>	<b>8</b>	<b>8</b>
6231	Fuel & Lubricants	3,900	450	0	4,350	0	4,350	4,350	4,342	8	8
<b>Rental &amp; Maintenance of Buildings</b>		<b>5,900</b>	<b>231</b>	<b>0</b>	<b>6,131</b>	<b>0</b>	<b>6,131</b>	<b>6,131</b>	<b>6,129</b>	<b>2</b>	<b>2</b>
6242	Maintenance of Buildings	2,900	231	0	3,131	0	3,131	3,131	3,131	0	0
6243	Janitorial & Cleaning Supplies	3,000	0	0	3,000	0	3,000	3,000	2,998	2	2
<b>Maintenance of Infrastructure</b>		<b>820</b>	<b>119</b>	<b>0</b>	<b>939</b>	<b>0</b>	<b>939</b>	<b>939</b>	<b>929</b>	<b>10</b>	<b>10</b>
6255	Maintenance of Other Infrastructure	820	119	0	939	0	939	939	929	10	10
<b>Transport, Travel &amp; Postage</b>		<b>15,575</b>	<b>4,029</b>	<b>0</b>	<b>19,604</b>	<b>0</b>	<b>19,604</b>	<b>19,604</b>	<b>19,603</b>	<b>1</b>	<b>1</b>
6261	Local Travel & Subsistence	8,700	600	0	9,300	0	9,300	9,300	9,300	0	0
6263	Postage, Telex & Cablegrams	25	0	0	25	0	25	25	25	0	0
6264	Vehicle Spares & Service	4,900	1,429	0	6,329	0	6,329	6,329	6,329	0	0
6265	Other Transport, Travel & Postage	1,950	2,000	0	3,950	0	3,950	3,950	3,949	1	1

**AGENCY 38 - MINISTRY OF LABOUR**  
**PROGRAMME 381 - POLICY DEVELOPMENT & ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>11,044</b>	<b>100</b>	<b>0</b>	<b>11,144</b>	<b>0</b>	<b>11,144</b>	<b>11,144</b>	<b>11,138</b>	<b>6</b>	<b>6</b>
6271	Telephone & Internet Charges	4,200	600	0	4,800	0	4,800	4,800	4,800	0	0
6272	Electricity Charges	5,244	0	0	5,244	0	5,244	5,244	5,244	0	0
6273	Water Charges	1,600	(500)	0	1,100	0	1,100	1,100	1,094	6	6
	<b>Other Goods &amp; Services Purchased</b>	<b>64,075</b>	<b>(4,929)</b>	<b>0</b>	<b>59,146</b>	<b>0</b>	<b>59,146</b>	<b>59,146</b>	<b>59,060</b>	<b>86</b>	<b>86</b>
6281	Security Services	42,825	(8,332)	0	34,493	0	34,493	34,493	34,447	46	46
6282	Equipment Maintenance	650	(400)	0	250	0	250	250	211	39	39
6283	Cleaning & Extermination Services	2,000	980	0	2,980	0	2,980	2,980	2,979	1	1
6284	Other	18,600	2,823	0	21,423	0	21,423	21,423	21,423	0	0
	<b>Other Operating Expenses</b>	<b>9,500</b>	<b>0</b>	<b>0</b>	<b>9,500</b>	<b>0</b>	<b>9,500</b>	<b>9,500</b>	<b>9,499</b>	<b>1</b>	<b>1</b>
6291	National & Other Events	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6293	Refreshment & Meals	2,300	0	0	2,300	0	2,300	2,300	2,299	1	1
6294	Other	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
	<b>Education Subventions &amp; Training</b>	<b>2,000</b>	<b>(2,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	2,000	(2,000)	0	0	0	0	0	0	0	0
	<b>Rates, Taxes &amp; Subvention to Local Authorities</b>	<b>4,000</b>	<b>0</b>	<b>0</b>	<b>4,000</b>	<b>0</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>	<b>4,000</b>	<b>4,000</b>
6311	Rates & Taxes	4,000	0	0	4,000	0	4,000	4,000	0	4,000	4,000
	<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>	<b>490,000</b>	<b>0</b>	<b>0</b>	<b>490,000</b>	<b>0</b>	<b>490,000</b>	<b>490,000</b>	<b>488,500</b>	<b>1,500</b>	<b>1,500</b>
6321	Subsidies & Contributions to Local Organisation	490,000	0	0	490,000	0	490,000	490,000	488,500	1,500	1,500

MR. D. DEONARINE  
HEAD OF BUDGET AGENCY

**AGENCY 38 - MINISTRY OF LABOUR**  
**PROGRAMME 382 - LABOUR ADMINISTRATION SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>319,020</b>	<b>2,965</b>	<b>0</b>	<b>321,985</b>	<b>0</b>	<b>321,985</b>	<b>315,791</b>	<b>301,621</b>	<b>20,364</b>	<b>14,170</b>
<b>Wages &amp; Salaries</b>		<b>152,257</b>	<b>(1,143)</b>	<b>0</b>	<b>151,114</b>	<b>0</b>	<b>151,114</b>	<b>144,920</b>	<b>140,640</b>	<b>10,474</b>	<b>4,280</b>
6111	Administrative	9,087	558	0	9,645	0	9,645	9,628	9,628	17	0
6112	Senior Technical	8,371	0	0	8,371	0	8,371	8,371	8,371	0	0
6113	Other Technical & Craft Skilled	31,359	0	0	31,359	0	31,359	31,359	28,527	2,832	2,832
6114	Clerical & Office Support	3,295	275	0	3,570	0	3,570	3,275	3,275	295	0
6116	Contracted Employees	90,451	2,576	0	93,027	0	93,027	87,145	85,701	7,326	1,444
6117	Temporary Employees	9,694	(4,552)	0	5,142	0	5,142	5,142	5,138	4	4
<b>Overhead Expenses</b>		<b>10,517</b>	<b>1,577</b>	<b>0</b>	<b>12,094</b>	<b>0</b>	<b>12,094</b>	<b>12,094</b>	<b>10,715</b>	<b>1,379</b>	<b>1,379</b>
6131	Other Direct Labour Costs	1,061	616	0	1,677	0	1,677	1,677	1,541	136	136
6133	Benefits & Allowances	5,077	961	0	6,038	0	6,038	6,038	5,288	750	750
6134	National Insurance	4,379	0	0	4,379	0	4,379	4,379	3,886	493	493
<b>Other Employment Costs</b>		<b>0</b>	<b>531</b>	<b>0</b>	<b>531</b>	<b>0</b>	<b>531</b>	<b>531</b>	<b>0</b>	<b>531</b>	<b>531</b>
6141	Other Employment Costs	0	531	0	531	0	531	531	0	531	531
<b>Materials, Equipment &amp; Supplies</b>		<b>14,263</b>	<b>0</b>	<b>0</b>	<b>14,263</b>	<b>0</b>	<b>14,263</b>	<b>14,263</b>	<b>14,226</b>	<b>37</b>	<b>37</b>
6221	Drugs & Medical Supplies	245	0	0	245	0	245	245	242	3	3
6222	Field Materials & Supplies	3,518	0	0	3,518	0	3,518	3,518	3,514	4	4
6223	Office Materials & Supplies	3,700	0	0	3,700	0	3,700	3,700	3,699	1	1
6224	Print & Non-Print Materials	6,800	0	0	6,800	0	6,800	6,800	6,771	29	29
<b>Fuel &amp; Lubricants</b>		<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>13,405</b>	<b>(1,828)</b>	<b>0</b>	<b>11,577</b>	<b>0</b>	<b>11,577</b>	<b>11,577</b>	<b>11,573</b>	<b>4</b>	<b>4</b>
6241	Rental of Buildings	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6242	Maintenance of Buildings	7,405	(1,824)	0	5,581	0	5,581	5,581	5,581	0	0
6243	Janitorial & Cleaning Supplies	3,000	(4)	0	2,996	0	2,996	2,996	2,992	4	4
<b>Maintenance of Infrastructure</b>		<b>1,200</b>	<b>0</b>	<b>0</b>	<b>1,200</b>	<b>0</b>	<b>1,200</b>	<b>1,200</b>	<b>1,185</b>	<b>15</b>	<b>15</b>
6255	Maintenance of Other Infrastructure	1,200	0	0	1,200	0	1,200	1,200	1,185	15	15

**AGENCY 38 - MINISTRY OF LABOUR**  
**PROGRAMME 382 - LABOUR ADMINISTRATION SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>19,856</b>	<b>2,709</b>	<b>0</b>	<b>22,565</b>	<b>0</b>	<b>22,565</b>	<b>22,565</b>	<b>22,509</b>	<b>56</b>	<b>56</b>
6261	Local Travel & Subsistence	13,500	1,000	0	14,500	0	14,500	14,500	14,494	6	6
6263	Postage, Telex & Cablegrams	256	0	0	256	0	256	256	255	1	1
6264	Vehicle Spares & Service	2,500	1,709	0	4,209	0	4,209	4,209	4,160	49	49
6265	Other Transport, Travel & Postage	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
<b>Utility Charges</b>		<b>5,400</b>	<b>(1,109)</b>	<b>0</b>	<b>4,291</b>	<b>0</b>	<b>4,291</b>	<b>4,291</b>	<b>4,219</b>	<b>72</b>	<b>72</b>
6271	Telephone & Internet Charges	1,400	0	0	1,400	0	1,400	1,400	1,329	71	71
6272	Electricity Charges	3,000	(262)	0	2,738	0	2,738	2,738	2,738	0	0
6273	Water Charges	1,000	(847)	0	153	0	153	153	152	1	1
<b>Other Goods &amp; Services Purchased</b>		<b>17,731</b>	<b>(168)</b>	<b>0</b>	<b>17,563</b>	<b>0</b>	<b>17,563</b>	<b>17,563</b>	<b>17,561</b>	<b>2</b>	<b>2</b>
6281	Security Services	6,570	0	0	6,570	0	6,570	6,570	6,569	1	1
6282	Equipment Maintenance	800	(196)	0	604	0	604	604	604	0	0
6283	Cleaning & Extermination Services	760	28	0	788	0	788	788	787	1	1
6284	Other	9,601	0	0	9,601	0	9,601	9,601	9,601	0	0
<b>Other Operating Expenses</b>		<b>38,391</b>	<b>396</b>	<b>0</b>	<b>38,787</b>	<b>0</b>	<b>38,787</b>	<b>38,787</b>	<b>38,786</b>	<b>1</b>	<b>1</b>
6291	National & Other Events	25,500	0	0	25,500	0	25,500	25,500	25,500	0	0
6293	Refreshment & Meals	2,951	396	0	3,347	0	3,347	3,347	3,347	0	0
6294	Other	9,940	0	0	9,940	0	9,940	9,940	9,939	1	1
<b>Education Subventions &amp; Training</b>		<b>8,000</b>	<b>2,000</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	8,000	2,000	0	10,000	0	10,000	10,000	10,000	0	0
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>35,000</b>	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>0</b>	<b>35,000</b>	<b>35,000</b>	<b>27,207</b>	<b>7,793</b>	<b>7,793</b>
6321	Subsidies & Contributions to Local Organisation	31,000	0	0	31,000	0	31,000	31,000	23,297	7,703	7,703
6322	Subsidies & Contributions to Int'l Organisation	4,000	0	0	4,000	0	4,000	4,000	3,910	90	90

MR. D. DEONARINE  
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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>391,146</b>	<b>(6,019)</b>	<b>0</b>	<b>385,127</b>	<b>0</b>	<b>385,127</b>	<b>377,228</b>	<b>348,965</b>	<b>36,162</b>	<b>28,263</b>
<b>Wages &amp; Salaries</b>		<b>219,913</b>	<b>(1,320)</b>	<b>0</b>	<b>218,593</b>	<b>0</b>	<b>218,593</b>	<b>211,563</b>	<b>195,899</b>	<b>22,694</b>	<b>15,664</b>
6111	Administrative	14,359	0	0	14,359	0	14,359	11,213	10,110	4,249	1,103
6112	Senior Technical	7,202	0	0	7,202	0	7,202	7,202	7,202	0	0
6113	Other Technical & Craft Skilled	2,825	0	0	2,825	0	2,825	2,396	2,396	429	0
6114	Clerical & Office Support	37,000	0	0	37,000	0	37,000	33,715	33,401	3,599	314
6115	Semi-Skilled Operatives & Unskilled	14,876	0	0	14,876	0	14,876	14,706	14,703	173	3
6116	Contracted Employees	143,651	(1,320)	0	142,331	0	142,331	142,331	128,087	14,244	14,244
<b>Overhead Expenses</b>		<b>14,967</b>	<b>1,320</b>	<b>0</b>	<b>16,287</b>	<b>0</b>	<b>16,287</b>	<b>15,418</b>	<b>15,295</b>	<b>992</b>	<b>123</b>
6131	Other Direct Labour Costs	2,020	663	0	2,683	0	2,683	2,683	2,683	0	0
6133	Benefits & Allowances	6,541	657	0	7,198	0	7,198	7,198	7,198	0	0
6134	National Insurance	6,406	0	0	6,406	0	6,406	5,537	5,414	992	123
<b>Materials, Equipment &amp; Supplies</b>		<b>13,412</b>	<b>0</b>	<b>0</b>	<b>13,412</b>	<b>0</b>	<b>13,412</b>	<b>13,412</b>	<b>12,706</b>	<b>706</b>	<b>706</b>
6221	Drugs & Medical Supplies	112	0	0	112	0	112	112	112	0	0
6222	Field Materials & Supplies	300	0	0	300	0	300	300	194	106	106
6223	Office Materials & Supplies	8,500	0	0	8,500	0	8,500	8,500	7,900	600	600
6224	Print & Non-Print Materials	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
<b>Fuel &amp; Lubricants</b>		<b>8,500</b>	<b>0</b>	<b>0</b>	<b>8,500</b>	<b>0</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>10,100</b>	<b>1,507</b>	<b>0</b>	<b>11,607</b>	<b>0</b>	<b>11,607</b>	<b>11,607</b>	<b>10,660</b>	<b>947</b>	<b>947</b>
6242	Maintenance of Buildings	5,000	1,507	0	6,507	0	6,507	6,507	5,998	509	509
6243	Janitorial & Cleaning Supplies	5,100	0	0	5,100	0	5,100	5,100	4,662	438	438
<b>Maintenance of Infrastructure</b>		<b>4,300</b>	<b>0</b>	<b>0</b>	<b>4,300</b>	<b>0</b>	<b>4,300</b>	<b>4,300</b>	<b>1,482</b>	<b>2,818</b>	<b>2,818</b>
6255	Maintenance of Other Infrastructure	4,300	0	0	4,300	0	4,300	4,300	1,482	2,818	2,818
<b>Transport, Travel &amp; Postage</b>		<b>18,055</b>	<b>0</b>	<b>0</b>	<b>18,055</b>	<b>0</b>	<b>18,055</b>	<b>18,055</b>	<b>18,018</b>	<b>37</b>	<b>37</b>
6261	Local Travel & Subsistence	4,305	0	0	4,305	0	4,305	4,305	4,304	1	1
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	100	0	0
6264	Vehicle Spares & Service	9,000	0	0	9,000	0	9,000	9,000	8,964	36	36
6265	Other Transport, Travel & Postage	4,650	0	0	4,650	0	4,650	4,650	4,650	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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>25,588</b>	<b>(9,963)</b>	<b>0</b>	<b>15,625</b>	<b>0</b>	<b>15,625</b>	<b>15,625</b>	<b>15,379</b>	<b>246</b>	<b>246</b>
6271	Telephone & Internet Charges	9,450	(4,555)	0	4,895	0	4,895	4,895	4,895	0	0
6272	Electricity Charges	12,638	(3,344)	0	9,294	0	9,294	9,294	9,294	0	0
6273	Water Charges	3,500	(2,064)	0	1,436	0	1,436	1,436	1,190	246	246
	<b>Other Goods &amp; Services Purchased</b>	<b>46,025</b>	<b>(2,019)</b>	<b>0</b>	<b>44,006</b>	<b>0</b>	<b>44,006</b>	<b>44,006</b>	<b>37,759</b>	<b>6,247</b>	<b>6,247</b>
6281	Security Services	28,225	(6,019)	0	22,206	0	22,206	22,206	18,745	3,461	3,461
6282	Equipment Maintenance	6,700	0	0	6,700	0	6,700	6,700	3,932	2,768	2,768
6283	Cleaning & Extermination Services	2,500	0	0	2,500	0	2,500	2,500	2,498	2	2
6284	Other	8,600	4,000	0	12,600	0	12,600	12,600	12,584	16	16
	<b>Other Operating Expenses</b>	<b>22,526</b>	<b>4,456</b>	<b>0</b>	<b>26,982</b>	<b>0</b>	<b>26,982</b>	<b>26,982</b>	<b>26,237</b>	<b>745</b>	<b>745</b>
6291	National & Other Events	13,500	3,956	0	17,456	0	17,456	17,456	16,833	623	623
6293	Refreshment & Meals	3,200	500	0	3,700	0	3,700	3,700	3,579	121	121
6294	Other	5,826	0	0	5,826	0	5,826	5,826	5,825	1	1
	<b>Education Subventions &amp; Training</b>	<b>360</b>	<b>0</b>	<b>0</b>	<b>360</b>	<b>0</b>	<b>360</b>	<b>360</b>	<b>360</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	360	0	0	360	0	360	360	360	0	0
	<b>Rates, Taxes &amp; Subvention to Local Authorities</b>	<b>320</b>	<b>0</b>	<b>0</b>	<b>320</b>	<b>0</b>	<b>320</b>	<b>320</b>	<b>320</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	320	0	0	320	0	320	320	320	0	0
	<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>	<b>7,080</b>	<b>0</b>	<b>0</b>	<b>7,080</b>	<b>0</b>	<b>7,080</b>	<b>7,080</b>	<b>6,350</b>	<b>730</b>	<b>730</b>
6321	Subsidies & Contributions to Local Organisation	7,080	0	0	7,080	0	7,080	7,080	6,350	730	730

MS. D. ELLIS  
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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>38,269,315</b>	<b>6,020</b>	<b>0</b>	<b>38,275,335</b>	<b>0</b>	<b>38,275,335</b>	<b>38,273,277</b>	<b>36,109,712</b>	<b>2,165,623</b>	<b>2,163,565</b>
<b>Wages &amp; Salaries</b>		<b>558,471</b>	<b>(2,249)</b>	<b>0</b>	<b>556,222</b>	<b>0</b>	<b>556,222</b>	<b>554,629</b>	<b>548,742</b>	<b>7,480</b>	<b>5,887</b>
6111	Administrative	17,762	0	0	17,762	0	17,762	17,762	17,762	0	0
6112	Senior Technical	33,222	0	0	33,222	0	33,222	31,629	29,683	3,539	1,946
6113	Other Technical & Craft Skilled	87,628	0	0	87,628	0	87,628	87,628	84,096	3,532	3,532
6114	Clerical & Office Support	22,208	0	0	22,208	0	22,208	22,208	22,202	6	6
6115	Semi-Skilled Operatives & Unskilled	152,671	0	0	152,671	0	152,671	152,671	152,666	5	5
6116	Contracted Employees	243,416	(950)	0	242,466	0	242,466	242,466	242,068	398	398
6117	Temporary Employees	1,564	(1,299)	0	265	0	265	265	265	0	0
<b>Overhead Expenses</b>		<b>75,868</b>	<b>2,249</b>	<b>0</b>	<b>78,117</b>	<b>0</b>	<b>78,117</b>	<b>77,651</b>	<b>76,878</b>	<b>1,239</b>	<b>773</b>
6131	Other Direct Labour Costs	2,892	2,249	0	5,141	0	5,141	5,141	5,141	0	0
6133	Benefits & Allowances	46,643	0	0	46,643	0	46,643	46,614	46,581	62	33
6134	National Insurance	26,333	0	0	26,333	0	26,333	25,896	25,156	1,177	740
<b>Materials, Equipment &amp; Supplies</b>		<b>55,114</b>	<b>0</b>	<b>0</b>	<b>55,114</b>	<b>0</b>	<b>55,114</b>	<b>55,114</b>	<b>45,665</b>	<b>9,449</b>	<b>9,449</b>
6221	Drugs & Medical Supplies	10,500	0	0	10,500	0	10,500	10,500	9,995	505	505
6222	Field Materials & Supplies	17,914	0	0	17,914	0	17,914	17,914	9,253	8,661	8,661
6223	Office Materials & Supplies	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
6224	Print & Non-Print Materials	10,700	0	0	10,700	0	10,700	10,700	10,417	283	283
<b>Fuel &amp; Lubricants</b>		<b>18,000</b>	<b>1,000</b>	<b>0</b>	<b>19,000</b>	<b>0</b>	<b>19,000</b>	<b>19,000</b>	<b>18,990</b>	<b>10</b>	<b>10</b>
6231	Fuel & Lubricants	18,000	1,000	0	19,000	0	19,000	19,000	18,990	10	10
<b>Rental &amp; Maintenance of Buildings</b>		<b>129,220</b>	<b>(2,500)</b>	<b>0</b>	<b>126,720</b>	<b>0</b>	<b>126,720</b>	<b>126,720</b>	<b>106,068</b>	<b>20,652</b>	<b>20,652</b>
6241	Rental of Buildings	10,320	0	0	10,320	0	10,320	10,320	6,900	3,420	3,420
6242	Maintenance of Buildings	75,000	0	0	75,000	0	75,000	75,000	58,188	16,812	16,812
6243	Janitorial & Cleaning Supplies	43,900	(2,500)	0	41,400	0	41,400	41,400	40,980	420	420
<b>Maintenance of Infrastructure</b>		<b>27,500</b>	<b>0</b>	<b>0</b>	<b>27,500</b>	<b>0</b>	<b>27,500</b>	<b>27,500</b>	<b>11,148</b>	<b>16,352</b>	<b>16,352</b>
6255	Maintenance of Other Infrastructure	27,500	0	0	27,500	0	27,500	27,500	11,148	16,352	16,352
<b>Transport, Travel &amp; Postage</b>		<b>22,174</b>	<b>0</b>	<b>0</b>	<b>22,174</b>	<b>0</b>	<b>22,174</b>	<b>22,174</b>	<b>21,323</b>	<b>851</b>	<b>851</b>
6261	Local Travel & Subsistence	8,900	0	0	8,900	0	8,900	8,900	8,206	694	694
6263	Postage, Telex & Cablegrams	7	0	0	7	0	7	7	7	0	0
6264	Vehicle Spares & Service	8,397	0	0	8,397	0	8,397	8,397	8,344	53	53
6265	Other Transport, Travel & Postage	4,870	0	0	4,870	0	4,870	4,870	4,766	104	104



**AGENCY 39 - MINISTRY OF HUMAN SERVICES & SOCIAL SECURITY**  
**PROGRAMME 392 - SOCIAL SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Utility Charges</b>		<b>81,381</b>	<b>(31,699)</b>	<b>0</b>	<b>49,682</b>	<b>0</b>	<b>49,682</b>	<b>49,683</b>	<b>49,683</b>	<b>(1)</b>	<b>0</b>
6271	Telephone & Internet Charges	23,500	(16,894)	0	6,606	0	6,606	6,606	6,606	0	0
6272	Electricity Charges	41,350	(10,038)	0	31,312	0	31,312	31,312	31,312	0	0
6273	Water Charges	16,531	(4,767)	0	11,764	0	11,764	11,765	11,765	(1)	0
<b>Other Goods &amp; Services Purchased</b>		<b>252,769</b>	<b>6,560</b>	<b>0</b>	<b>259,329</b>	<b>0</b>	<b>259,329</b>	<b>259,329</b>	<b>253,678</b>	<b>5,651</b>	<b>5,651</b>
6281	Security Services	133,826	0	0	133,826	0	133,826	133,826	129,586	4,240	4,240
6282	Equipment Maintenance	10,443	0	0	10,443	0	10,443	10,443	9,116	1,327	1,327
6283	Cleaning & Extermination Services	11,500	0	0	11,500	0	11,500	11,500	11,500	0	0
6284	Other	97,000	6,560	0	103,560	0	103,560	103,560	103,476	84	84
<b>Other Operating Expenses</b>		<b>210,818</b>	<b>25,933</b>	<b>0</b>	<b>236,751</b>	<b>0</b>	<b>236,751</b>	<b>236,751</b>	<b>229,425</b>	<b>7,326</b>	<b>7,326</b>
6291	National & Other Events	9,900	0	0	9,900	0	9,900	9,900	9,894	6	6
6292	Dietary	149,500	25,933	0	175,433	0	175,433	175,433	175,433	0	0
6293	Refreshment & Meals	10,600	0	0	10,600	0	10,600	10,600	10,015	585	585
6294	Other	40,818	0	0	40,818	0	40,818	40,818	34,083	6,735	6,735
<b>Education Subventions &amp; Training</b>		<b>223,974</b>	<b>0</b>	<b>0</b>	<b>223,974</b>	<b>0</b>	<b>223,974</b>	<b>223,974</b>	<b>217,450</b>	<b>6,524</b>	<b>6,524</b>
6302	Training (including Scholarships)	223,974	0	0	223,974	0	223,974	223,974	217,450	6,524	6,524
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>1,257</b>	<b>707</b>	<b>0</b>	<b>1,964</b>	<b>0</b>	<b>1,964</b>	<b>1,964</b>	<b>1,964</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	1,257	707	0	1,964	0	1,964	1,964	1,964	0	0
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>189,173</b>	<b>6,019</b>	<b>0</b>	<b>195,192</b>	<b>0</b>	<b>195,192</b>	<b>195,192</b>	<b>190,520</b>	<b>4,672</b>	<b>4,672</b>
6321	Subsidies & Contributions to Local Organisation	186,423	6,019	0	192,442	0	192,442	192,442	189,497	2,945	2,945
6322	Subsidies & Contributions to Int'l Organisation	2,750	0	0	2,750	0	2,750	2,750	1,023	1,727	1,727
<b>Pensions &amp; Social Assistance</b>		<b>36,423,596</b>	<b>0</b>	<b>0</b>	<b>36,423,596</b>	<b>0</b>	<b>36,423,596</b>	<b>36,423,596</b>	<b>34,338,178</b>	<b>2,085,418</b>	<b>2,085,418</b>
6343	Old Age Pensions & Social Assistance	36,423,596	0	0	36,423,596	0	36,423,596	36,423,596	34,338,178	2,085,418	2,085,418

MS. D. ELLIS  
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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>968,032</b>	<b>(1)</b>	<b>0</b>	<b>968,031</b>	<b>0</b>	<b>968,031</b>	<b>960,186</b>	<b>938,780</b>	<b>29,251</b>	<b>21,406</b>
<b>Wages &amp; Salaries</b>		<b>305,124</b>	<b>(3,811)</b>	<b>0</b>	<b>301,313</b>	<b>0</b>	<b>301,313</b>	<b>294,936</b>	<b>283,008</b>	<b>18,305</b>	<b>11,928</b>
6111	Administrative	16,906	(393)	0	16,513	0	16,513	16,513	15,309	1,204	1,204
6112	Senior Technical	18,874	0	0	18,874	0	18,874	18,874	18,553	321	321
6113	Other Technical & Craft Skilled	72,111	0	0	72,111	0	72,111	72,111	69,150	2,961	2,961
6114	Clerical & Office Support	17,819	0	0	17,819	0	17,819	13,924	13,731	4,088	193
6115	Semi-Skilled Operatives & Unskilled	27,556	0	0	27,556	0	27,556	25,074	24,682	2,874	392
6116	Contracted Employees	149,899	(2,443)	0	147,456	0	147,456	147,456	140,599	6,857	6,857
6117	Temporary Employees	1,959	(975)	0	984	0	984	984	984	0	0
<b>Overhead Expenses</b>		<b>35,099</b>	<b>3,810</b>	<b>0</b>	<b>38,909</b>	<b>0</b>	<b>38,909</b>	<b>37,441</b>	<b>36,685</b>	<b>2,224</b>	<b>756</b>
6131	Other Direct Labour Costs	2,188	3,810	0	5,998	0	5,998	5,998	5,998	0	0
6133	Benefits & Allowances	20,103	0	0	20,103	0	20,103	19,273	19,260	843	13
6134	National Insurance	12,808	0	0	12,808	0	12,808	12,170	11,427	1,381	743
<b>Materials, Equipment &amp; Supplies</b>		<b>17,353</b>	<b>0</b>	<b>0</b>	<b>17,353</b>	<b>0</b>	<b>17,353</b>	<b>17,353</b>	<b>16,857</b>	<b>496</b>	<b>496</b>
6221	Drugs & Medical Supplies	1,780	0	0	1,780	0	1,780	1,780	1,780	0	0
6222	Field Materials & Supplies	1,700	0	0	1,700	0	1,700	1,700	1,699	1	1
6223	Office Materials & Supplies	6,873	0	0	6,873	0	6,873	6,873	6,378	495	495
6224	Print & Non-Print Materials	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
<b>Fuel &amp; Lubricants</b>		<b>9,500</b>	<b>1,000</b>	<b>0</b>	<b>10,500</b>	<b>0</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	9,500	1,000	0	10,500	0	10,500	10,500	10,500	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>39,800</b>	<b>0</b>	<b>0</b>	<b>39,800</b>	<b>0</b>	<b>39,800</b>	<b>39,800</b>	<b>38,892</b>	<b>908</b>	<b>908</b>
6241	Rental of Buildings	5,400	0	0	5,400	0	5,400	5,400	5,400	0	0
6242	Maintenance of Buildings	19,900	0	0	19,900	0	19,900	19,900	19,171	729	729
6243	Janitorial & Cleaning Supplies	14,500	0	0	14,500	0	14,500	14,500	14,321	179	179
<b>Maintenance of Infrastructure</b>		<b>10,768</b>	<b>0</b>	<b>0</b>	<b>10,768</b>	<b>0</b>	<b>10,768</b>	<b>10,768</b>	<b>5,903</b>	<b>4,865</b>	<b>4,865</b>
6255	Maintenance of Other Infrastructure	10,768	0	0	10,768	0	10,768	10,768	5,903	4,865	4,865

**AGENCY 39 - MINISTRY OF HUMAN SERVICES & SOCIAL SECURITY**  
**PROGRAMME 393 - CHILD CARE & PROTECTION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>19,420</b>	<b>0</b>	<b>0</b>	<b>19,420</b>	<b>0</b>	<b>19,420</b>	<b>19,420</b>	<b>18,245</b>	<b>1,175</b>	<b>1,175</b>
6261	Local Travel & Subsistence	8,900	0	0	8,900	0	8,900	8,900	8,255	645	645
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Service	7,500	0	0	7,500	0	7,500	7,500	7,450	50	50
6265	Other Transport, Travel & Postage	3,000	0	0	3,000	0	3,000	3,000	2,520	480	480
<b>Utility Charges</b>		<b>39,857</b>	<b>(23,739)</b>	<b>0</b>	<b>16,118</b>	<b>0</b>	<b>16,118</b>	<b>16,118</b>	<b>16,118</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	15,852	(13,710)	0	2,142	0	2,142	2,142	2,142	0	0
6272	Electricity Charges	17,505	(7,429)	0	10,076	0	10,076	10,076	10,076	0	0
6273	Water Charges	6,500	(2,600)	0	3,900	0	3,900	3,900	3,900	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>119,039</b>	<b>(2,224)</b>	<b>0</b>	<b>116,815</b>	<b>0</b>	<b>116,815</b>	<b>116,815</b>	<b>116,015</b>	<b>800</b>	<b>800</b>
6281	Security Services	67,026	0	0	67,026	0	67,026	67,026	67,026	0	0
6282	Equipment Maintenance	6,127	0	0	6,127	0	6,127	6,127	6,127	0	0
6283	Cleaning & Extermination Services	10,886	(2,224)	0	8,662	0	8,662	8,662	7,973	689	689
6284	Other	35,000	0	0	35,000	0	35,000	35,000	34,889	111	111
<b>Other Operating Expenses</b>		<b>199,044</b>	<b>33,043</b>	<b>0</b>	<b>232,087</b>	<b>0</b>	<b>232,087</b>	<b>232,087</b>	<b>232,009</b>	<b>78</b>	<b>78</b>
6291	National & Other Events	9,320	5,600	0	14,920	0	14,920	14,920	14,856	64	64
6292	Dietary	114,000	26,943	0	140,943	0	140,943	140,943	140,937	6	6
6293	Refreshment & Meals	1,500	500	0	2,000	0	2,000	2,000	2,000	0	0
6294	Other	74,224	0	0	74,224	0	74,224	74,224	74,216	8	8
<b>Education Subventions &amp; Training</b>		<b>13,000</b>	<b>0</b>	<b>0</b>	<b>13,000</b>	<b>0</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>700</b>	<b>0</b>	<b>0</b>	<b>700</b>	<b>0</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	700	0	0	700	0	700	700	700	0	0
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>106,768</b>	<b>0</b>	<b>0</b>	<b>106,768</b>	<b>0</b>	<b>106,768</b>	<b>106,768</b>	<b>106,368</b>	<b>400</b>	<b>400</b>
6321	Subsidies & Contributions to Local Organisation	106,768	0	0	106,768	0	106,768	106,768	106,368	400	400
<b>Pensions &amp; Social Assistance</b>		<b>52,560</b>	<b>(8,080)</b>	<b>0</b>	<b>44,480</b>	<b>0</b>	<b>44,480</b>	<b>44,480</b>	<b>44,480</b>	<b>0</b>	<b>0</b>
6343	Old Age Pensions & Social Assistance	52,560	(8,080)	0	44,480	0	44,480	44,480	44,480	0	0

MS. D. ELLIS  
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**AGENCY 40 - MINISTRY OF EDUCATION**  
**PROGRAMME 401 - POLICY DEVELOPMENT & ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,952,611</b>	<b>169,896</b>	<b>20,000</b>	<b>2,142,507</b>	<b>0</b>	<b>2,142,507</b>	<b>2,142,472</b>	<b>2,140,463</b>	<b>2,044</b>	<b>2,009</b>
<b>Wages &amp; Salaries</b>		<b>702,355</b>	<b>0</b>	<b>0</b>	<b>702,355</b>	<b>0</b>	<b>702,355</b>	<b>702,355</b>	<b>702,355</b>	<b>0</b>	<b>0</b>
6111	Administrative	86,204	0	0	86,204	0	86,204	86,204	86,204	0	0
6112	Senior Technical	79,963	0	0	79,963	0	79,963	79,963	79,963	0	0
6113	Other Technical & Craft Skilled	17,767	0	0	17,767	0	17,767	17,767	17,767	0	0
6114	Clerical & Office Support	135,912	0	0	135,912	0	135,912	135,912	135,912	0	0
6115	Semi-Skilled Operatives & Unskilled	55,736	0	0	55,736	0	55,736	55,736	55,736	0	0
6116	Contracted Employees	317,089	0	0	317,089	0	317,089	317,089	317,089	0	0
6117	Temporary Employees	9,684	0	0	9,684	0	9,684	9,684	9,684	0	0
<b>Overhead Expenses</b>		<b>71,709</b>	<b>0</b>	<b>0</b>	<b>71,709</b>	<b>0</b>	<b>71,709</b>	<b>71,709</b>	<b>71,709</b>	<b>0</b>	<b>0</b>
6131	Other Direct Labour Costs	9,220	0	0	9,220	0	9,220	9,220	9,220	0	0
6133	Benefits & Allowances	30,940	0	0	30,940	0	30,940	30,940	30,940	0	0
6134	National Insurance	31,549	0	0	31,549	0	31,549	31,549	31,549	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>74,500</b>	<b>37,564</b>	<b>0</b>	<b>112,064</b>	<b>0</b>	<b>112,064</b>	<b>112,064</b>	<b>111,979</b>	<b>85</b>	<b>85</b>
6221	Drugs & Medical Supplies	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6222	Field Materials & Supplies	25,900	0	0	25,900	0	25,900	25,900	25,862	38	38
6223	Office Materials & Supplies	24,500	0	0	24,500	0	24,500	24,500	24,499	1	1
6224	Print & Non-Print Materials	22,000	37,564	0	59,564	0	59,564	59,564	59,518	46	46
<b>Fuel &amp; Lubricants</b>		<b>17,000</b>	<b>0</b>	<b>0</b>	<b>17,000</b>	<b>0</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>63,000</b>	<b>(2,102)</b>	<b>0</b>	<b>60,898</b>	<b>0</b>	<b>60,898</b>	<b>60,899</b>	<b>60,897</b>	<b>1</b>	<b>2</b>
6242	Maintenance of Buildings	39,000	0	0	39,000	0	39,000	39,000	39,000	0	0
6243	Janitorial & Cleaning Supplies	24,000	(2,102)	0	21,898	0	21,898	21,899	21,897	1	2
<b>Maintenance of Infrastructure</b>		<b>13,480</b>	<b>0</b>	<b>0</b>	<b>13,480</b>	<b>0</b>	<b>13,480</b>	<b>13,480</b>	<b>13,480</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	13,480	0	0	13,480	0	13,480	13,480	13,480	0	0
<b>Transport, Travel &amp; Postage</b>		<b>166,921</b>	<b>22,080</b>	<b>0</b>	<b>189,001</b>	<b>0</b>	<b>189,001</b>	<b>189,001</b>	<b>188,515</b>	<b>486</b>	<b>486</b>
6261	Local Travel & Subsistence	129,000	7,080	0	136,080	0	136,080	136,080	136,047	33	33
6263	Postage, Telex & Cablegrams	706	0	0	706	0	706	706	253	453	453
6264	Vehicle Spares & Service	28,510	15,000	0	43,510	0	43,510	43,510	43,510	0	0
6265	Other Transport, Travel & Postage	8,705	0	0	8,705	0	8,705	8,705	8,705	0	0

**AGENCY 40 - MINISTRY OF EDUCATION  
PROGRAMME 401 - POLICY DEVELOPMENT & ADMINISTRATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>86,910</b>	<b>0</b>	<b>0</b>	<b>86,910</b>	<b>0</b>	<b>86,910</b>	<b>86,910</b>	<b>86,910</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
6272	Electricity Charges	53,910	0	0	53,910	0	53,910	53,910	53,910	0	0
6273	Water Charges	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
	<b>Other Goods &amp; Services Purchased</b>	<b>281,166</b>	<b>89,928</b>	<b>0</b>	<b>371,094</b>	<b>0</b>	<b>371,094</b>	<b>371,094</b>	<b>371,083</b>	<b>11</b>	<b>11</b>
6281	Security Services	100,066	55,881	0	155,947	0	155,947	155,947	155,947	0	0
6282	Equipment Maintenance	25,000	2,102	0	27,102	0	27,102	27,102	27,100	2	2
6283	Cleaning & Extermination Services	21,100	0	0	21,100	0	21,100	21,100	21,100	0	0
6284	Other	135,000	31,945	0	166,945	0	166,945	166,945	166,936	9	9
	<b>Other Operating Expenses</b>	<b>51,700</b>	<b>26,656</b>	<b>20,000</b>	<b>98,356</b>	<b>0</b>	<b>98,356</b>	<b>98,320</b>	<b>98,315</b>	<b>41</b>	<b>5</b>
6291	National & Other Events	40,800	26,656	20,000	87,456	0	87,456	87,420	87,420	36	0
6293	Refreshment & Meals	4,600	0	0	4,600	0	4,600	4,600	4,600	0	0
6294	Other	6,300	0	0	6,300	0	6,300	6,300	6,295	5	5
	<b>Education Subventions &amp; Training</b>	<b>265,766</b>	<b>0</b>	<b>0</b>	<b>265,766</b>	<b>0</b>	<b>265,766</b>	<b>265,766</b>	<b>265,618</b>	<b>148</b>	<b>148</b>
6301	Education Subventions & Grants	230,766	0	0	230,766	0	230,766	230,766	230,726	40	40
6302	Training (including Scholarships)	35,000	0	0	35,000	0	35,000	35,000	34,892	108	108
	<b>Rates, Taxes &amp; Subvention to Local Authorities</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>	<b>7,301</b>	<b>699</b>	<b>699</b>
6311	Rates & Taxes	8,000	0	0	8,000	0	8,000	8,000	7,301	699	699
	<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>	<b>150,104</b>	<b>(4,230)</b>	<b>0</b>	<b>145,874</b>	<b>0</b>	<b>145,874</b>	<b>145,874</b>	<b>145,301</b>	<b>573</b>	<b>573</b>
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	(4,230)	0	145,624	0	145,624	145,624	145,051	573	573

MS. S. E. HOOSEIN-OUTAR  
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**AGENCY 40 - MINISTRY OF EDUCATION  
PROGRAMME 402 - TRAINING & DEVELOPMENT  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>2,294,525</b>	<b>(38,700)</b>	<b>0</b>	<b>2,255,825</b>	<b>0</b>	<b>2,255,825</b>	<b>2,255,824</b>	<b>2,248,508</b>	<b>7,317</b>	<b>7,316</b>
<b>Wages &amp; Salaries</b>		<b>421,634</b>	<b>0</b>	<b>0</b>	<b>421,634</b>	<b>0</b>	<b>421,634</b>	<b>421,634</b>	<b>419,658</b>	<b>1,976</b>	<b>1,976</b>
6111	Administrative	39,105	0	0	39,105	0	39,105	39,105	39,105	0	0
6112	Senior Technical	151,138	0	0	151,138	0	151,138	151,138	151,138	0	0
6113	Other Technical & Craft Skilled	11,286	0	0	11,286	0	11,286	11,286	11,286	0	0
6114	Clerical & Office Support	30,054	0	0	30,054	0	30,054	30,054	30,054	0	0
6115	Semi-Skilled Operatives & Unskilled	29,384	0	0	29,384	0	29,384	29,384	29,384	0	0
6116	Contracted Employees	121,411	0	0	121,411	0	121,411	121,411	119,516	1,895	1,895
6117	Temporary Employees	39,256	0	0	39,256	0	39,256	39,256	39,175	81	81
<b>Overhead Expenses</b>		<b>43,209</b>	<b>0</b>	<b>0</b>	<b>43,209</b>	<b>0</b>	<b>43,209</b>	<b>43,209</b>	<b>43,209</b>	<b>0</b>	<b>0</b>
6131	Other Direct Labour Costs	4,950	0	0	4,950	0	4,950	4,950	4,950	0	0
6133	Benefits & Allowances	16,259	0	0	16,259	0	16,259	16,259	16,259	0	0
6134	National Insurance	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>215,000</b>	<b>(2,800)</b>	<b>0</b>	<b>212,200</b>	<b>0</b>	<b>212,200</b>	<b>212,200</b>	<b>211,214</b>	<b>986</b>	<b>986</b>
6221	Drugs & Medical Supplies	1,100	0	0	1,100	0	1,100	1,100	1,097	3	3
6222	Field Materials & Supplies	100,000	0	0	100,000	0	100,000	100,000	99,118	882	882
6223	Office Materials & Supplies	28,900	0	0	28,900	0	28,900	28,900	28,801	99	99
6224	Print & Non-Print Materials	85,000	(2,800)	0	82,200	0	82,200	82,200	82,198	2	2
<b>Fuel &amp; Lubricants</b>		<b>4,100</b>	<b>0</b>	<b>0</b>	<b>4,100</b>	<b>0</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	4,100	0	0	4,100	0	4,100	4,100	4,100	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>62,438</b>	<b>16,443</b>	<b>0</b>	<b>78,881</b>	<b>0</b>	<b>78,881</b>	<b>78,880</b>	<b>78,049</b>	<b>832</b>	<b>831</b>
6241	Rental of Buildings	3,638	6,443	0	10,081	0	10,081	10,080	9,600	481	480
6242	Maintenance of Buildings	36,800	10,000	0	46,800	0	46,800	46,800	46,476	324	324
6243	Janitorial & Cleaning Supplies	22,000	0	0	22,000	0	22,000	22,000	21,973	27	27
<b>Maintenance of Infrastructure</b>		<b>9,540</b>	<b>4,000</b>	<b>0</b>	<b>13,540</b>	<b>0</b>	<b>13,540</b>	<b>13,540</b>	<b>13,356</b>	<b>184</b>	<b>184</b>
6255	Maintenance of Other Infrastructure	9,540	4,000	0	13,540	0	13,540	13,540	13,356	184	184

**AGENCY 40 - MINISTRY OF EDUCATION  
PROGRAMME 402 - TRAINING & DEVELOPMENT  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>65,420</b>	<b>4,911</b>	<b>0</b>	<b>70,331</b>	<b>0</b>	<b>70,331</b>	<b>70,331</b>	<b>70,292</b>	<b>39</b>	<b>39</b>
6261	Local Travel & Subsistence	48,000	4,911	0	52,911	0	52,911	52,911	52,899	12	12
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	75	25	25
6264	Vehicle Spares & Service	3,300	0	0	3,300	0	3,300	3,300	3,298	2	2
6265	Other Transport, Travel & Postage	14,020	0	0	14,020	0	14,020	14,020	14,020	0	0
<b>Utility Charges</b>		<b>61,356</b>	<b>0</b>	<b>0</b>	<b>61,356</b>	<b>0</b>	<b>61,356</b>	<b>61,356</b>	<b>61,356</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6272	Electricity Charges	31,356	0	0	31,356	0	31,356	31,356	31,356	0	0
6273	Water Charges	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>325,123</b>	<b>2,800</b>	<b>0</b>	<b>327,923</b>	<b>0</b>	<b>327,923</b>	<b>327,923</b>	<b>326,734</b>	<b>1,189</b>	<b>1,189</b>
6281	Security Services	98,023	0	0	98,023	0	98,023	98,023	97,045	978	978
6282	Equipment Maintenance	31,900	0	0	31,900	0	31,900	31,900	31,856	44	44
6283	Cleaning & Extermination Services	12,200	0	0	12,200	0	12,200	12,200	12,069	131	131
6284	Other	183,000	2,800	0	185,800	0	185,800	185,800	185,764	36	36
<b>Other Operating Expenses</b>		<b>140,236</b>	<b>134,201</b>	<b>0</b>	<b>274,437</b>	<b>0</b>	<b>274,437</b>	<b>274,437</b>	<b>273,489</b>	<b>948</b>	<b>948</b>
6291	National & Other Events	27,800	50,000	0	77,800	0	77,800	77,800	77,781	19	19
6292	Dietary	108,136	84,201	0	192,337	0	192,337	192,337	191,513	824	824
6293	Refreshment & Meals	2,200	0	0	2,200	0	2,200	2,200	2,115	85	85
6294	Other	2,100	0	0	2,100	0	2,100	2,100	2,080	20	20
<b>Education Subventions &amp; Training</b>		<b>656,356</b>	<b>(198,255)</b>	<b>0</b>	<b>458,101</b>	<b>0</b>	<b>458,101</b>	<b>458,101</b>	<b>456,938</b>	<b>1,163</b>	<b>1,163</b>
6301	Education Subventions & Grants	226,356	(223,255)	0	3,101	0	3,101	3,101	2,379	722	722
6302	Training (including Scholarships)	430,000	25,000	0	455,000	0	455,000	455,000	454,559	441	441
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>290,113</b>	<b>0</b>	<b>0</b>	<b>290,113</b>	<b>0</b>	<b>290,113</b>	<b>290,113</b>	<b>290,113</b>	<b>0</b>	<b>0</b>
6321	Subsidies & Contributions to Local Organisation	290,113	0	0	290,113	0	290,113	290,113	290,113	0	0

MS. S. E. HOOSEIN-OUTAR  
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**AGENCY 40 - MINISTRY OF EDUCATION  
PROGRAMME 403 - NURSERY EDUCATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>3,577,912</b>	<b>63,143</b>	<b>125,374</b>	<b>3,766,429</b>	<b>0</b>	<b>3,766,429</b>	<b>3,766,429</b>	<b>3,764,478</b>	<b>1,951</b>	<b>1,951</b>
<b>Wages &amp; Salaries</b>		<b>670,914</b>	<b>0</b>	<b>0</b>	<b>670,914</b>	<b>0</b>	<b>670,914</b>	<b>670,914</b>	<b>670,640</b>	<b>274</b>	<b>274</b>
6111	Administrative	246,320	0	0	246,320	0	246,320	246,320	246,046	274	274
6112	Senior Technical	200,739	0	0	200,739	0	200,739	200,739	200,739	0	0
6113	Other Technical & Craft Skilled	72,000	0	0	72,000	0	72,000	72,000	72,000	0	0
6115	Semi-Skilled Operatives & Unskilled	6,919	0	0	6,919	0	6,919	6,919	6,919	0	0
6116	Contracted Employees	121,639	0	0	121,639	0	121,639	121,639	121,639	0	0
6117	Temporary Employees	23,297	0	0	23,297	0	23,297	23,297	23,297	0	0
<b>Overhead Expenses</b>		<b>52,848</b>	<b>0</b>	<b>0</b>	<b>52,848</b>	<b>0</b>	<b>52,848</b>	<b>52,848</b>	<b>52,848</b>	<b>0</b>	<b>0</b>
6131	Other Direct Labour Costs	1,065	0	0	1,065	0	1,065	1,065	1,065	0	0
6133	Benefits & Allowances	11,783	0	0	11,783	0	11,783	11,783	11,783	0	0
6134	National Insurance	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>96,400</b>	<b>0</b>	<b>105,717</b>	<b>202,117</b>	<b>0</b>	<b>202,117</b>	<b>202,117</b>	<b>201,587</b>	<b>530</b>	<b>530</b>
6221	Drugs & Medical Supplies	5,000	0	0	5,000	0	5,000	5,000	4,845	155	155
6222	Field Materials & Supplies	30,000	0	37,356	67,356	0	67,356	67,356	66,996	360	360
6223	Office Materials & Supplies	6,400	0	68,361	74,761	0	74,761	74,761	74,746	15	15
6224	Print & Non-Print Materials	55,000	0	0	55,000	0	55,000	55,000	55,000	0	0
<b>Fuel &amp; Lubricants</b>		<b>1,202</b>	<b>0</b>	<b>0</b>	<b>1,202</b>	<b>0</b>	<b>1,202</b>	<b>1,202</b>	<b>1,202</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	1,202	0	0	1,202	0	1,202	1,202	1,202	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>75,400</b>	<b>0</b>	<b>19,657</b>	<b>95,057</b>	<b>0</b>	<b>95,057</b>	<b>95,057</b>	<b>94,133</b>	<b>924</b>	<b>924</b>
6241	Rental of Buildings	2,400	0	0	2,400	0	2,400	2,400	1,476	924	924
6242	Maintenance of Buildings	58,500	0	0	58,500	0	58,500	58,500	58,500	0	0
6243	Janitorial & Cleaning Supplies	14,500	0	19,657	34,157	0	34,157	34,157	34,157	0	0
<b>Maintenance of Infrastructure</b>		<b>30,000</b>	<b>12,000</b>	<b>0</b>	<b>42,000</b>	<b>0</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	30,000	12,000	0	42,000	0	42,000	42,000	42,000	0	0



**AGENCY 40 - MINISTRY OF EDUCATION  
PROGRAMME 403 - NURSERY EDUCATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>11,220</b>	<b>0</b>	<b>0</b>	<b>11,220</b>	<b>0</b>	<b>11,220</b>	<b>11,220</b>	<b>11,200</b>	<b>20</b>	<b>20</b>
6261	Local Travel & Subsistence	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
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
<b>Utility Charges</b>		<b>105,904</b>	<b>0</b>	<b>0</b>	<b>105,904</b>	<b>0</b>	<b>105,904</b>	<b>105,904</b>	<b>105,904</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	35,904	0	0	35,904	0	35,904	35,904	35,904	0	0
6272	Electricity Charges	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
6273	Water Charges	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>186,437</b>	<b>62,126</b>	<b>0</b>	<b>248,563</b>	<b>0</b>	<b>248,563</b>	<b>248,563</b>	<b>248,384</b>	<b>179</b>	<b>179</b>
6281	Security Services	142,027	52,126	0	194,153	0	194,153	194,153	194,153	0	0
6282	Equipment Maintenance	3,436	0	0	3,436	0	3,436	3,436	3,436	0	0
6283	Cleaning & Extermination Services	24,474	10,000	0	34,474	0	34,474	34,474	34,474	0	0
6284	Other	16,500	0	0	16,500	0	16,500	16,500	16,321	179	179
<b>Other Operating Expenses</b>		<b>608,587</b>	<b>0</b>	<b>0</b>	<b>608,587</b>	<b>0</b>	<b>608,587</b>	<b>608,587</b>	<b>608,583</b>	<b>4</b>	<b>4</b>
6291	National & Other Events	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6292	Dietary	601,278	0	0	601,278	0	601,278	601,278	601,278	0	0
6293	Refreshment & Meals	899	0	0	899	0	899	899	895	4	4
6294	Other	910	0	0	910	0	910	910	910	0	0
<b>Education Subventions &amp; Training</b>		<b>1,739,000</b>	<b>(10,983)</b>	<b>0</b>	<b>1,728,017</b>	<b>0</b>	<b>1,728,017</b>	<b>1,728,017</b>	<b>1,727,997</b>	<b>20</b>	<b>20</b>
6301	Education Subventions & Grants	1,719,000	(10,983)	0	1,708,017	0	1,708,017	1,708,017	1,708,017	0	0
6302	Training (including Scholarships)	20,000	0	0	20,000	0	20,000	20,000	19,980	20	20

MS. S. E. HOOSEIN-OUTAR  
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**AGENCY 40 - MINISTRY OF EDUCATION  
PROGRAMME 404 - PRIMARY EDUCATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>9,118,812</b>	<b>(151,213)</b>	<b>1,057,762</b>	<b>10,025,361</b>	<b>0</b>	<b>10,025,361</b>	<b>10,025,361</b>	<b>10,021,358</b>	<b>4,003</b>	<b>4,003</b>
<b>Wages &amp; Salaries</b>		<b>1,513,445</b>	<b>0</b>	<b>0</b>	<b>1,513,445</b>	<b>0</b>	<b>1,513,445</b>	<b>1,513,445</b>	<b>1,513,445</b>	<b>0</b>	<b>0</b>
6111	Administrative	679,404	0	0	679,404	0	679,404	679,404	679,404	0	0
6112	Senior Technical	526,889	0	0	526,889	0	526,889	526,889	526,889	0	0
6113	Other Technical & Craft Skilled	102,349	0	0	102,349	0	102,349	102,349	102,349	0	0
6115	Semi-Skilled Operatives & Unskilled	36,459	0	0	36,459	0	36,459	36,459	36,459	0	0
6116	Contracted Employees	166,240	0	0	166,240	0	166,240	166,240	166,240	0	0
6117	Temporary Employees	2,104	0	0	2,104	0	2,104	2,104	2,104	0	0
<b>Overhead Expenses</b>		<b>146,121</b>	<b>3,768</b>	<b>0</b>	<b>149,889</b>	<b>0</b>	<b>149,889</b>	<b>149,889</b>	<b>149,889</b>	<b>0</b>	<b>0</b>
6131	Other Direct Labour Costs	3,121	0	0	3,121	0	3,121	3,121	3,121	0	0
6133	Benefits & Allowances	35,000	3,768	0	38,768	0	38,768	38,768	38,768	0	0
6134	National Insurance	108,000	0	0	108,000	0	108,000	108,000	108,000	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>636,371</b>	<b>(121,985)</b>	<b>501,721</b>	<b>1,016,107</b>	<b>0</b>	<b>1,016,107</b>	<b>1,016,107</b>	<b>1,016,064</b>	<b>43</b>	<b>43</b>
6221	Drugs & Medical Supplies	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6222	Field Materials & Supplies	123,000	0	345,086	468,086	0	468,086	468,086	468,086	0	0
6223	Office Materials & Supplies	6,150	0	156,635	162,785	0	162,785	162,785	162,783	2	2
6224	Print & Non-Print Materials	506,021	(121,985)	0	384,036	0	384,036	384,036	383,995	41	41
<b>Fuel &amp; Lubricants</b>		<b>2,166</b>	<b>0</b>	<b>0</b>	<b>2,166</b>	<b>0</b>	<b>2,166</b>	<b>2,166</b>	<b>2,166</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	2,166	0	0	2,166	0	2,166	2,166	2,166	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>121,460</b>	<b>0</b>	<b>45,041</b>	<b>166,501</b>	<b>0</b>	<b>166,501</b>	<b>166,501</b>	<b>166,481</b>	<b>20</b>	<b>20</b>
6241	Rental of Buildings	600	0	0	600	0	600	600	600	0	0
6242	Maintenance of Buildings	87,500	0	0	87,500	0	87,500	87,500	87,500	0	0
6243	Janitorial & Cleaning Supplies	33,360	0	45,041	78,401	0	78,401	78,401	78,381	20	20
<b>Maintenance of Infrastructure</b>		<b>41,000</b>	<b>19,370</b>	<b>0</b>	<b>60,370</b>	<b>0</b>	<b>60,370</b>	<b>60,370</b>	<b>60,290</b>	<b>80</b>	<b>80</b>
6255	Maintenance of Other Infrastructure	41,000	19,370	0	60,370	0	60,370	60,370	60,290	80	80

**AGENCY 40 - MINISTRY OF EDUCATION  
PROGRAMME 404 - PRIMARY EDUCATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>16,097</b>	<b>19,144</b>	<b>0</b>	<b>35,241</b>	<b>0</b>	<b>35,241</b>	<b>35,241</b>	<b>35,049</b>	<b>192</b>	<b>192</b>
6261	Local Travel & Subsistence	8,000	12,045	0	20,045	0	20,045	20,045	20,017	28	28
6263	Postage, Telex & Cablegrams	5,097	0	0	5,097	0	5,097	5,097	5,075	22	22
6264	Vehicle Spares & Service	1,800	3,287	0	5,087	0	5,087	5,087	4,945	142	142
6265	Other Transport, Travel & Postage	1,200	3,812	0	5,012	0	5,012	5,012	5,012	0	0
<b>Utility Charges</b>		<b>177,566</b>	<b>0</b>	<b>0</b>	<b>177,566</b>	<b>0</b>	<b>177,566</b>	<b>177,566</b>	<b>177,566</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
6272	Electricity Charges	77,566	0	0	77,566	0	77,566	77,566	77,566	0	0
6273	Water Charges	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>484,026</b>	<b>101,063</b>	<b>0</b>	<b>585,089</b>	<b>0</b>	<b>585,089</b>	<b>585,089</b>	<b>583,335</b>	<b>1,754</b>	<b>1,754</b>
6281	Security Services	255,990	6,088	0	262,078	0	262,078	262,078	260,325	1,753	1,753
6282	Equipment Maintenance	9,900	3,590	0	13,490	0	13,490	13,490	13,490	0	0
6283	Cleaning & Extermination Services	47,900	48,959	0	96,859	0	96,859	96,859	96,859	0	0
6284	Other	170,236	42,426	0	212,662	0	212,662	212,662	212,661	1	1
<b>Other Operating Expenses</b>		<b>1,521,200</b>	<b>2,561</b>	<b>511,000</b>	<b>2,034,761</b>	<b>0</b>	<b>2,034,761</b>	<b>2,034,761</b>	<b>2,032,847</b>	<b>1,914</b>	<b>1,914</b>
6291	National & Other Events	13,600	0	0	13,600	0	13,600	13,600	13,440	160	160
6292	Dietary	1,500,000	0	511,000	2,011,000	0	2,011,000	2,011,000	2,009,543	1,457	1,457
6293	Refreshment & Meals	600	0	0	600	0	600	600	600	0	0
6294	Other	7,000	2,561	0	9,561	0	9,561	9,561	9,264	297	297
<b>Education Subventions &amp; Training</b>		<b>4,459,360</b>	<b>(175,134)</b>	<b>0</b>	<b>4,284,226</b>	<b>0</b>	<b>4,284,226</b>	<b>4,284,226</b>	<b>4,284,226</b>	<b>0</b>	<b>0</b>
6301	Education Subventions & Grants	4,388,360	(175,100)	0	4,213,260	0	4,213,260	4,213,260	4,213,260	0	0
6302	Training (including Scholarships)	71,000	(34)	0	70,966	0	70,966	70,966	70,966	0	0

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**AGENCY 40 - MINISTRY OF EDUCATION  
PROGRAMME 405 - SECONDARY EDUCATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>8,255,574</b>	<b>(78,548)</b>	<b>136,863</b>	<b>8,313,889</b>	<b>0</b>	<b>8,313,889</b>	<b>8,313,889</b>	<b>8,307,109</b>	<b>6,780</b>	<b>6,780</b>
<b>Wages &amp; Salaries</b>		<b>2,559,324</b>	<b>0</b>	<b>0</b>	<b>2,559,324</b>	<b>0</b>	<b>2,559,324</b>	<b>2,559,324</b>	<b>2,558,664</b>	<b>660</b>	<b>660</b>
6111	Administrative	1,162,881	0	0	1,162,881	0	1,162,881	1,162,881	1,162,881	0	0
6112	Senior Technical	943,952	0	0	943,952	0	943,952	943,952	943,952	0	0
6113	Other Technical & Craft Skilled	183,900	0	0	183,900	0	183,900	183,900	183,240	660	660
6114	Clerical & Office Support	36,063	0	0	36,063	0	36,063	36,063	36,063	0	0
6115	Semi-Skilled Operatives & Unskilled	46,754	0	0	46,754	0	46,754	46,754	46,754	0	0
6116	Contracted Employees	170,294	0	0	170,294	0	170,294	170,294	170,294	0	0
6117	Temporary Employees	15,480	0	0	15,480	0	15,480	15,480	15,480	0	0
<b>Overhead Expenses</b>		<b>265,150</b>	<b>0</b>	<b>0</b>	<b>265,150</b>	<b>0</b>	<b>265,150</b>	<b>265,150</b>	<b>265,150</b>	<b>0</b>	<b>0</b>
6131	Other Direct Labour Costs	19,815	0	0	19,815	0	19,815	19,815	19,815	0	0
6133	Benefits & Allowances	62,000	0	0	62,000	0	62,000	62,000	62,000	0	0
6134	National Insurance	183,335	0	0	183,335	0	183,335	183,335	183,335	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>1,204,210</b>	<b>(38,141)</b>	<b>112,038</b>	<b>1,278,107</b>	<b>0</b>	<b>1,278,107</b>	<b>1,278,107</b>	<b>1,277,822</b>	<b>285</b>	<b>285</b>
6221	Drugs & Medical Supplies	25,000	(9,000)	0	16,000	0	16,000	16,000	15,716	284	284
6222	Field Materials & Supplies	144,000	0	25,706	169,706	0	169,706	169,706	169,706	0	0
6223	Office Materials & Supplies	21,400	39,600	86,332	147,332	0	147,332	147,332	147,331	1	1
6224	Print & Non-Print Materials	1,013,810	(68,741)	0	945,069	0	945,069	945,069	945,069	0	0
<b>Fuel &amp; Lubricants</b>		<b>5,381</b>	<b>0</b>	<b>0</b>	<b>5,381</b>	<b>0</b>	<b>5,381</b>	<b>5,381</b>	<b>5,381</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	5,381	0	0	5,381	0	5,381	5,381	5,381	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>232,810</b>	<b>0</b>	<b>24,825</b>	<b>257,635</b>	<b>0</b>	<b>257,635</b>	<b>257,635</b>	<b>256,256</b>	<b>1,379</b>	<b>1,379</b>
6241	Rental of Buildings	10,810	0	0	10,810	0	10,810	10,810	9,449	1,361	1,361
6242	Maintenance of Buildings	174,500	0	0	174,500	0	174,500	174,500	174,486	14	14
6243	Janitorial & Cleaning Supplies	47,500	0	24,825	72,325	0	72,325	72,325	72,321	4	4
<b>Maintenance of Infrastructure</b>		<b>72,000</b>	<b>20,927</b>	<b>0</b>	<b>92,927</b>	<b>0</b>	<b>92,927</b>	<b>92,927</b>	<b>92,829</b>	<b>98</b>	<b>98</b>
6255	Maintenance of Other Infrastructure	72,000	20,927	0	92,927	0	92,927	92,927	92,829	98	98

**AGENCY 40 - MINISTRY OF EDUCATION  
PROGRAMME 405 - SECONDARY EDUCATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>38,400</b>	<b>71,082</b>	<b>0</b>	<b>109,482</b>	<b>0</b>	<b>109,482</b>	<b>109,482</b>	<b>109,159</b>	<b>323</b>	<b>323</b>
6261	Local Travel & Subsistence	27,000	25,359	0	52,359	0	52,359	52,359	52,261	98	98
6263	Postage, Telex & Cablegrams	10,000	0	0	10,000	0	10,000	10,000	9,775	225	225
6264	Vehicle Spares & Service	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6265	Other Transport, Travel & Postage	0	45,723	0	45,723	0	45,723	45,723	45,723	0	0
<b>Utility Charges</b>		<b>162,585</b>	<b>0</b>	<b>0</b>	<b>162,585</b>	<b>0</b>	<b>162,585</b>	<b>162,585</b>	<b>162,585</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	37,900	0	0	37,900	0	37,900	37,900	37,900	0	0
6272	Electricity Charges	104,685	0	0	104,685	0	104,685	104,685	104,685	0	0
6273	Water Charges	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>480,977</b>	<b>106,356</b>	<b>0</b>	<b>587,333</b>	<b>0</b>	<b>587,333</b>	<b>587,333</b>	<b>586,838</b>	<b>495</b>	<b>495</b>
6281	Security Services	261,548	32,975	0	294,523	0	294,523	294,523	294,190	333	333
6282	Equipment Maintenance	16,084	1,261	0	17,345	0	17,345	17,345	17,345	0	0
6283	Cleaning & Extermination Services	93,345	10,762	0	104,107	0	104,107	104,107	104,107	0	0
6284	Other	110,000	61,358	0	171,358	0	171,358	171,358	171,196	162	162
<b>Other Operating Expenses</b>		<b>37,495</b>	<b>36,642</b>	<b>0</b>	<b>74,137</b>	<b>0</b>	<b>74,137</b>	<b>74,137</b>	<b>73,911</b>	<b>226</b>	<b>226</b>
6291	National & Other Events	31,920	10,744	0	42,664	0	42,664	42,664	42,664	0	0
6292	Dietary	3,675	0	0	3,675	0	3,675	3,675	3,449	226	226
6293	Refreshment & Meals	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6294	Other	700	25,898	0	26,598	0	26,598	26,598	26,598	0	0
<b>Education Subventions &amp; Training</b>		<b>3,197,242</b>	<b>(275,414)</b>	<b>0</b>	<b>2,921,828</b>	<b>0</b>	<b>2,921,828</b>	<b>2,921,828</b>	<b>2,918,514</b>	<b>3,314</b>	<b>3,314</b>
6301	Education Subventions & Grants	3,148,242	(275,414)	0	2,872,828	0	2,872,828	2,872,828	2,869,589	3,239	3,239
6302	Training (including Scholarships)	49,000	0	0	49,000	0	49,000	49,000	48,925	75	75

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**AGENCY 40 - MINISTRY OF EDUCATION**  
**PROGRAMME 406 - POST-SECONDARY/TERTIARY EDUCATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>5,612,715</b>	<b>35,423</b>	<b>0</b>	<b>5,648,138</b>	<b>0</b>	<b>5,648,138</b>	<b>5,648,138</b>	<b>5,630,544</b>	<b>17,594</b>	<b>17,594</b>
<b>Wages &amp; Salaries</b>		<b>477,168</b>	<b>(7,716)</b>	<b>0</b>	<b>469,452</b>	<b>0</b>	<b>469,452</b>	<b>469,452</b>	<b>469,452</b>	<b>0</b>	<b>0</b>
6111	Administrative	31,274	0	0	31,274	0	31,274	31,274	31,274	0	0
6112	Senior Technical	205,212	(7,716)	0	197,496	0	197,496	197,496	197,496	0	0
6113	Other Technical & Craft Skilled	54,885	0	0	54,885	0	54,885	54,885	54,885	0	0
6114	Clerical & Office Support	67,845	0	0	67,845	0	67,845	67,845	67,845	0	0
6115	Semi-Skilled Operatives & Unskilled	32,107	0	0	32,107	0	32,107	32,107	32,107	0	0
6116	Contracted Employees	31,048	0	0	31,048	0	31,048	31,048	31,048	0	0
6117	Temporary Employees	54,797	0	0	54,797	0	54,797	54,797	54,797	0	0
<b>Overhead Expenses</b>		<b>51,439</b>	<b>3,948</b>	<b>0</b>	<b>55,387</b>	<b>0</b>	<b>55,387</b>	<b>55,387</b>	<b>55,387</b>	<b>0</b>	<b>0</b>
6131	Other Direct Labour Costs	2,748	2,633	0	5,381	0	5,381	5,381	5,381	0	0
6133	Benefits & Allowances	15,820	1,315	0	17,135	0	17,135	17,135	17,135	0	0
6134	National Insurance	32,871	0	0	32,871	0	32,871	32,871	32,871	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>129,600</b>	<b>1,594</b>	<b>0</b>	<b>131,194</b>	<b>0</b>	<b>131,194</b>	<b>131,194</b>	<b>130,898</b>	<b>296</b>	<b>296</b>
6221	Drugs & Medical Supplies	2,200	0	0	2,200	0	2,200	2,200	1,975	225	225
6222	Field Materials & Supplies	89,000	2,994	0	91,994	0	91,994	91,994	91,942	52	52
6223	Office Materials & Supplies	20,900	(800)	0	20,100	0	20,100	20,100	20,089	11	11
6224	Print & Non-Print Materials	17,500	(600)	0	16,900	0	16,900	16,900	16,892	8	8
<b>Fuel &amp; Lubricants</b>		<b>13,000</b>	<b>0</b>	<b>0</b>	<b>13,000</b>	<b>0</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>92,900</b>	<b>(400)</b>	<b>0</b>	<b>92,500</b>	<b>0</b>	<b>92,500</b>	<b>92,500</b>	<b>92,409</b>	<b>91</b>	<b>91</b>
6242	Maintenance of Buildings	67,900	0	0	67,900	0	67,900	67,900	67,832	68	68
6243	Janitorial & Cleaning Supplies	25,000	(400)	0	24,600	0	24,600	24,600	24,577	23	23
<b>Maintenance of Infrastructure</b>		<b>35,000</b>	<b>4,439</b>	<b>0</b>	<b>39,439</b>	<b>0</b>	<b>39,439</b>	<b>39,439</b>	<b>39,331</b>	<b>108</b>	<b>108</b>
6255	Maintenance of Other Infrastructure	35,000	4,439	0	39,439	0	39,439	39,439	39,331	108	108

**AGENCY 40 - MINISTRY OF EDUCATION**  
**PROGRAMME 406 - POST-SECONDARY/TERTIARY EDUCATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Transport, Travel &amp; Postage</b>	<b>23,700</b>	<b>1,866</b>	<b>0</b>	<b>25,566</b>	<b>0</b>	<b>25,566</b>	<b>25,566</b>	<b>25,093</b>	<b>473</b>	<b>473</b>
6261	Local Travel & Subsistence	18,500	0	0	18,500	0	18,500	18,500	18,495	5	5
6263	Postage, Telex & Cablegrams	1,100	0	0	1,100	0	1,100	1,100	682	418	418
6264	Vehicle Spares & Service	2,900	1,866	0	4,766	0	4,766	4,766	4,716	50	50
6265	Other Transport, Travel & Postage	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
	<b>Utility Charges</b>	<b>116,315</b>	<b>0</b>	<b>0</b>	<b>116,315</b>	<b>0</b>	<b>116,315</b>	<b>116,315</b>	<b>116,315</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	11,900	0	0	11,900	0	11,900	11,900	11,900	0	0
6272	Electricity Charges	73,962	0	0	73,962	0	73,962	73,962	73,962	0	0
6273	Water Charges	30,453	0	0	30,453	0	30,453	30,453	30,453	0	0
	<b>Other Goods &amp; Services Purchased</b>	<b>175,257</b>	<b>45,394</b>	<b>0</b>	<b>220,651</b>	<b>0</b>	<b>220,651</b>	<b>220,651</b>	<b>220,518</b>	<b>133</b>	<b>133</b>
6281	Security Services	93,857	39,191	0	133,048	0	133,048	133,048	133,048	0	0
6282	Equipment Maintenance	15,900	10,607	0	26,507	0	26,507	26,507	26,507	0	0
6283	Cleaning & Extermination Services	44,000	(8,544)	0	35,456	0	35,456	35,456	35,337	119	119
6284	Other	21,500	4,140	0	25,640	0	25,640	25,640	25,626	14	14
	<b>Other Operating Expenses</b>	<b>47,800</b>	<b>3,180</b>	<b>0</b>	<b>50,980</b>	<b>0</b>	<b>50,980</b>	<b>50,980</b>	<b>50,841</b>	<b>139</b>	<b>139</b>
6291	National & Other Events	11,300	3,180	0	14,480	0	14,480	14,480	14,480	0	0
6292	Dietary	26,000	0	0	26,000	0	26,000	26,000	25,971	29	29
6293	Refreshment & Meals	1,500	0	0	1,500	0	1,500	1,500	1,390	110	110
6294	Other	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
	<b>Education Subventions &amp; Training</b>	<b>4,449,236</b>	<b>(16,882)</b>	<b>0</b>	<b>4,432,354</b>	<b>0</b>	<b>4,432,354</b>	<b>4,432,354</b>	<b>4,416,135</b>	<b>16,219</b>	<b>16,219</b>
6301	Education Subventions & Grants	4,419,236	(16,384)	0	4,402,852	0	4,402,852	4,402,852	4,386,633	16,219	16,219
6302	Training (including Scholarships)	30,000	(498)	0	29,502	0	29,502	29,502	29,502	0	0
	<b>Rates, Taxes &amp; Subvention to Local Authorities</b>	<b>1,300</b>	<b>0</b>	<b>0</b>	<b>1,300</b>	<b>0</b>	<b>1,300</b>	<b>1,300</b>	<b>1,165</b>	<b>135</b>	<b>135</b>
6311	Rates & Taxes	1,300	0	0	1,300	0	1,300	1,300	1,165	135	135

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**AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT**  
**PROGRAMME 441- POLICY DEVELOPMENT & ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>389,142</b>	<b>0</b>	<b>0</b>	<b>389,142</b>	<b>0</b>	<b>389,142</b>	<b>381,539</b>	<b>380,663</b>	<b>8,479</b>	<b>876</b>
<b>Wages &amp; Salaries</b>		<b>181,096</b>	<b>(355)</b>	<b>0</b>	<b>180,741</b>	<b>0</b>	<b>180,741</b>	<b>173,855</b>	<b>173,508</b>	<b>7,233</b>	<b>347</b>
6111	Administrative	14,324	2,372	0	16,696	0	16,696	16,696	16,696	0	0
6112	Senior Technical	3,693	0	0	3,693	0	3,693	3,558	3,558	135	0
6113	Other Technical & Craft Skilled	8,192	0	0	8,192	0	8,192	7,533	7,533	659	0
6114	Clerical & Office Support	15,655	(2,542)	0	13,113	0	13,113	12,426	12,426	687	0
6115	Semi-Skilled Operatives & Unskilled	16,151	(185)	0	15,966	0	15,966	15,765	15,765	201	0
6116	Contracted Employees	116,253	0	0	116,253	0	116,253	115,523	115,176	1,077	347
6117	Temporary Employees	6,828	0	0	6,828	0	6,828	2,354	2,354	4,474	0
<b>Overhead Expenses</b>		<b>13,203</b>	<b>355</b>	<b>0</b>	<b>13,558</b>	<b>0</b>	<b>13,558</b>	<b>12,841</b>	<b>12,778</b>	<b>780</b>	<b>63</b>
6131	Other Direct Labour Costs	2,931	185	0	3,116	0	3,116	2,931	2,931	185	0
6133	Benefits & Allowances	5,400	170	0	5,570	0	5,570	5,570	5,507	63	63
6134	National Insurance	4,872	0	0	4,872	0	4,872	4,340	4,340	532	0
<b>Materials, Equipment &amp; Supplies</b>		<b>10,068</b>	<b>1,295</b>	<b>0</b>	<b>11,363</b>	<b>0</b>	<b>11,363</b>	<b>11,363</b>	<b>11,362</b>	<b>1</b>	<b>1</b>
6221	Drugs & Medical Supplies	1,430	0	0	1,430	0	1,430	1,430	1,429	1	1
6222	Field Materials & Supplies	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6223	Office Materials & Supplies	4,138	0	0	4,138	0	4,138	4,138	4,138	0	0
6224	Print & Non-Print Materials	3,400	1,295	0	4,695	0	4,695	4,695	4,695	0	0
<b>Fuel &amp; Lubricants</b>		<b>8,000</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>20,400</b>	<b>0</b>	<b>0</b>	<b>20,400</b>	<b>0</b>	<b>20,400</b>	<b>20,400</b>	<b>20,256</b>	<b>144</b>	<b>144</b>
6242	Maintenance of Buildings	16,000	0	0	16,000	0	16,000	16,000	15,856	144	144
6243	Janitorial & Cleaning Supplies	4,400	0	0	4,400	0	4,400	4,400	4,400	0	0
<b>Maintenance of Infrastructure</b>		<b>5,000</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>4,915</b>	<b>85</b>	<b>85</b>
6255	Maintenance of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	4,915	85	85



**AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT**  
**PROGRAMME 441- POLICY DEVELOPMENT & ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>18,746</b>	<b>2,600</b>	<b>0</b>	<b>21,346</b>	<b>0</b>	<b>21,346</b>	<b>21,346</b>	<b>21,318</b>	<b>28</b>	<b>28</b>
6261	Local Travel & Subsistence	8,800	2,600	0	11,400	0	11,400	11,400	11,372	28	28
6263	Postage, Telex & Cablegrams	6	0	0	6	0	6	6	6	0	0
6264	Vehicle Spares & Service	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
6265	Other Transport, Travel & Postage	440	0	0	440	0	440	440	440	0	0
<b>Utility Charges</b>		<b>18,902</b>	<b>0</b>	<b>0</b>	<b>18,902</b>	<b>0</b>	<b>18,902</b>	<b>18,902</b>	<b>18,901</b>	<b>1</b>	<b>1</b>
6271	Telephone & Internet Charges	4,664	0	0	4,664	0	4,664	4,664	4,663	1	1
6272	Electricity Charges	10,456	0	0	10,456	0	10,456	10,456	10,456	0	0
6273	Water Charges	3,782	0	0	3,782	0	3,782	3,782	3,782	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>60,934</b>	<b>0</b>	<b>0</b>	<b>60,934</b>	<b>0</b>	<b>60,934</b>	<b>60,934</b>	<b>60,727</b>	<b>207</b>	<b>207</b>
6281	Security Services	34,563	0	0	34,563	0	34,563	34,563	34,563	0	0
6282	Equipment Maintenance	6,871	0	0	6,871	0	6,871	6,871	6,870	1	1
6283	Cleaning & Extermination Services	5,500	0	0	5,500	0	5,500	5,500	5,300	200	200
6284	Other	14,000	0	0	14,000	0	14,000	14,000	13,994	6	6
<b>Other Operating Expenses</b>		<b>44,024</b>	<b>0</b>	<b>0</b>	<b>44,024</b>	<b>0</b>	<b>44,024</b>	<b>44,024</b>	<b>44,024</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
6293	Refreshment & Meals	4,024	0	0	4,024	0	4,024	4,024	4,024	0	0
6294	Other	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
<b>Education Subventions &amp; Training</b>		<b>1,896</b>	<b>0</b>	<b>0</b>	<b>1,896</b>	<b>0</b>	<b>1,896</b>	<b>1,896</b>	<b>1,896</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	1,896	0	0	1,896	0	1,896	1,896	1,896	0	0
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>6,873</b>	<b>(3,895)</b>	<b>0</b>	<b>2,978</b>	<b>0</b>	<b>2,978</b>	<b>2,978</b>	<b>2,978</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	6,873	(3,895)	0	2,978	0	2,978	2,978	2,978	0	0

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**AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT**  
**PROGRAMME 442 - CULTURE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,222,134</b>	<b>(1)</b>	<b>0</b>	<b>1,222,133</b>	<b>0</b>	<b>1,222,133</b>	<b>1,213,865</b>	<b>1,211,665</b>	<b>10,468</b>	<b>2,200</b>
<b>Wages &amp; Salaries</b>		<b>166,813</b>	<b>(681)</b>	<b>0</b>	<b>166,132</b>	<b>0</b>	<b>166,132</b>	<b>158,658</b>	<b>158,570</b>	<b>7,562</b>	<b>88</b>
6111	Administrative	22,916	238	0	23,154	0	23,154	23,102	23,102	52	0
6112	Senior Technical	10,928	0	0	10,928	0	10,928	10,805	10,805	123	0
6113	Other Technical & Craft Skilled	15,499	(310)	0	15,189	0	15,189	14,708	14,708	481	0
6114	Clerical & Office Support	16,250	(1,094)	0	15,156	0	15,156	15,156	15,156	0	0
6115	Semi-Skilled Operatives & Unskilled	25,619	0	0	25,619	0	25,619	25,478	25,465	154	13
6116	Contracted Employees	73,963	0	0	73,963	0	73,963	67,286	67,286	6,677	0
6117	Temporary Employees	1,638	485	0	2,123	0	2,123	2,123	2,048	75	75
<b>Overhead Expenses</b>		<b>15,981</b>	<b>680</b>	<b>0</b>	<b>16,661</b>	<b>0</b>	<b>16,661</b>	<b>15,867</b>	<b>15,809</b>	<b>852</b>	<b>58</b>
6131	Other Direct Labour Costs	162	680	0	842	0	842	842	842	0	0
6133	Benefits & Allowances	8,157	0	0	8,157	0	8,157	8,157	8,099	58	58
6134	National Insurance	7,662	0	0	7,662	0	7,662	6,868	6,868	794	0
<b>Materials, Equipment &amp; Supplies</b>		<b>20,100</b>	<b>0</b>	<b>0</b>	<b>20,100</b>	<b>0</b>	<b>20,100</b>	<b>20,100</b>	<b>19,928</b>	<b>172</b>	<b>172</b>
6221	Drugs & Medical Supplies	1,300	0	0	1,300	0	1,300	1,300	1,296	4	4
6222	Field Materials & Supplies	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6223	Office Materials & Supplies	6,000	0	0	6,000	0	6,000	6,000	5,914	86	86
6224	Print & Non-Print Materials	4,800	0	0	4,800	0	4,800	4,800	4,718	82	82
<b>Fuel &amp; Lubricants</b>		<b>2,216</b>	<b>0</b>	<b>0</b>	<b>2,216</b>	<b>0</b>	<b>2,216</b>	<b>2,216</b>	<b>2,216</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	2,216	0	0	2,216	0	2,216	2,216	2,216	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>66,000</b>	<b>0</b>	<b>0</b>	<b>66,000</b>	<b>0</b>	<b>66,000</b>	<b>66,000</b>	<b>65,622</b>	<b>378</b>	<b>378</b>
6242	Maintenance of Buildings	56,000	0	0	56,000	0	56,000	56,000	56,000	0	0
6243	Janitorial & Cleaning Supplies	10,000	0	0	10,000	0	10,000	10,000	9,622	378	378
<b>Maintenance of Infrastructure</b>		<b>23,010</b>	<b>0</b>	<b>0</b>	<b>23,010</b>	<b>0</b>	<b>23,010</b>	<b>23,010</b>	<b>23,010</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	23,010	0	0	23,010	0	23,010	23,010	23,010	0	0

**AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT**  
**PROGRAMME 442 - CULTURE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>12,832</b>	<b>0</b>	<b>0</b>	<b>12,832</b>	<b>0</b>	<b>12,832</b>	<b>12,832</b>	<b>12,820</b>	<b>12</b>	<b>12</b>
6261	Local Travel & Subsistence	8,870	0	0	8,870	0	8,870	8,870	8,870	0	0
6263	Postage, Telex & Cablegrams	12	0	0	12	0	12	12	0	12	12
6264	Vehicle Spares & Service	3,450	0	0	3,450	0	3,450	3,450	3,450	0	0
6265	Other Transport, Travel & Postage	500	0	0	500	0	500	500	500	0	0
<b>Utility Charges</b>		<b>47,139</b>	<b>0</b>	<b>0</b>	<b>47,139</b>	<b>0</b>	<b>47,139</b>	<b>47,139</b>	<b>47,129</b>	<b>10</b>	<b>10</b>
6271	Telephone & Internet Charges	10,056	0	0	10,056	0	10,056	10,056	10,046	10	10
6272	Electricity Charges	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6273	Water Charges	7,083	0	0	7,083	0	7,083	7,083	7,083	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>262,159</b>	<b>0</b>	<b>0</b>	<b>262,159</b>	<b>0</b>	<b>262,159</b>	<b>262,159</b>	<b>262,157</b>	<b>2</b>	<b>2</b>
6281	Security Services	61,476	0	0	61,476	0	61,476	61,476	61,476	0	0
6282	Equipment Maintenance	8,568	0	0	8,568	0	8,568	8,568	8,568	0	0
6283	Cleaning & Extermination Services	8,000	0	0	8,000	0	8,000	8,000	7,998	2	2
6284	Other	184,115	0	0	184,115	0	184,115	184,115	184,115	0	0
<b>Other Operating Expenses</b>		<b>323,900</b>	<b>0</b>	<b>0</b>	<b>323,900</b>	<b>0</b>	<b>323,900</b>	<b>323,900</b>	<b>323,890</b>	<b>10</b>	<b>10</b>
6291	National & Other Events	200,000	0	0	200,000	0	200,000	200,000	200,000	0	0
6293	Refreshment & Meals	1,000	0	0	1,000	0	1,000	1,000	990	10	10
6294	Other	122,900	0	0	122,900	0	122,900	122,900	122,900	0	0
<b>Education Subventions &amp; Training</b>		<b>49,000</b>	<b>0</b>	<b>0</b>	<b>49,000</b>	<b>0</b>	<b>49,000</b>	<b>49,000</b>	<b>48,999</b>	<b>1</b>	<b>1</b>
6302	Training (including Scholarships)	49,000	0	0	49,000	0	49,000	49,000	48,999	1	1
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>7,873</b>	<b>0</b>	<b>0</b>	<b>7,873</b>	<b>0</b>	<b>7,873</b>	<b>7,873</b>	<b>7,873</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	7,873	0	0	7,873	0	7,873	7,873	7,873	0	0
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>225,111</b>	<b>0</b>	<b>0</b>	<b>225,111</b>	<b>0</b>	<b>225,111</b>	<b>225,111</b>	<b>223,642</b>	<b>1,469</b>	<b>1,469</b>
6321	Subsidies & Contributions to Local Organisation	214,250	0	0	214,250	0	214,250	214,250	212,781	1,469	1,469
6322	Subsidies & Contributions to Int'l Organisation	10,861	0	0	10,861	0	10,861	10,861	10,861	0	0

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**AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT**  
**PROGRAMME 443 - YOUTH**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>860,187</b>	<b>0</b>	<b>0</b>	<b>860,187</b>	<b>0</b>	<b>860,187</b>	<b>846,579</b>	<b>839,047</b>	<b>21,140</b>	<b>7,532</b>
<b>Wages &amp; Salaries</b>		<b>174,689</b>	<b>(58)</b>	<b>0</b>	<b>174,631</b>	<b>0</b>	<b>174,631</b>	<b>161,223</b>	<b>161,196</b>	<b>13,435</b>	<b>27</b>
6111	Administrative	20,286	0	0	20,286	0	20,286	19,267	19,267	1,019	0
6112	Senior Technical	8,311	0	0	8,311	0	8,311	8,311	8,311	0	0
6113	Other Technical & Craft Skilled	9,832	(58)	0	9,774	0	9,774	8,414	8,414	1,360	0
6114	Clerical & Office Support	4,970	0	0	4,970	0	4,970	4,762	4,760	210	2
6115	Semi-Skilled Operatives & Unskilled	14,613	0	0	14,613	0	14,613	14,613	14,613	0	0
6116	Contracted Employees	112,982	0	0	112,982	0	112,982	104,055	104,055	8,927	0
6117	Temporary Employees	3,695	0	0	3,695	0	3,695	1,801	1,776	1,919	25
<b>Overhead Expenses</b>		<b>10,604</b>	<b>58</b>	<b>0</b>	<b>10,662</b>	<b>0</b>	<b>10,662</b>	<b>10,462</b>	<b>10,363</b>	<b>299</b>	<b>99</b>
6131	Other Direct Labour Costs	263	58	0	321	0	321	321	321	0	0
6133	Benefits & Allowances	5,468	0	0	5,468	0	5,468	5,468	5,369	99	99
6134	National Insurance	4,873	0	0	4,873	0	4,873	4,673	4,673	200	0
<b>Materials, Equipment &amp; Supplies</b>		<b>35,700</b>	<b>0</b>	<b>0</b>	<b>35,700</b>	<b>0</b>	<b>35,700</b>	<b>35,700</b>	<b>35,632</b>	<b>68</b>	<b>68</b>
6221	Drugs & Medical Supplies	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6222	Field Materials & Supplies	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6223	Office Materials & Supplies	10,500	0	0	10,500	0	10,500	10,500	10,500	0	0
6224	Print & Non-Print Materials	9,000	0	0	9,000	0	9,000	9,000	8,932	68	68
<b>Fuel &amp; Lubricants</b>		<b>7,000</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>25,000</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>24,962</b>	<b>38</b>	<b>38</b>
6242	Maintenance of Buildings	20,000	0	0	20,000	0	20,000	20,000	19,963	37	37
6243	Janitorial & Cleaning Supplies	5,000	0	0	5,000	0	5,000	5,000	4,999	1	1
<b>Maintenance of Infrastructure</b>		<b>21,340</b>	<b>0</b>	<b>0</b>	<b>21,340</b>	<b>0</b>	<b>21,340</b>	<b>21,340</b>	<b>21,134</b>	<b>206</b>	<b>206</b>
6251	Maintenance of Roads	5,400	0	0	5,400	0	5,400	5,400	5,274	126	126
6253	Maintenance of Drainage & Irrigation Works	5,940	0	0	5,940	0	5,940	5,940	5,875	65	65
6255	Maintenance of Other Infrastructure	10,000	0	0	10,000	0	10,000	10,000	9,985	15	15

**AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT**  
**PROGRAMME 443 - YOUTH**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Transport, Travel &amp; Postage</b>	<b>20,182</b>	<b>0</b>	<b>0</b>	<b>20,182</b>	<b>0</b>	<b>20,182</b>	<b>20,182</b>	<b>20,172</b>	<b>10</b>	<b>10</b>
6261	Local Travel & Subsistence	10,549	0	0	10,549	0	10,549	10,549	10,544	5	5
6263	Postage, Telex & Cablegrams	200	0	0	200	0	200	200	200	0	0
6264	Vehicle Spares & Service	5,200	0	0	5,200	0	5,200	5,200	5,200	0	0
6265	Other Transport, Travel & Postage	4,233	0	0	4,233	0	4,233	4,233	4,228	5	5
	<b>Utility Charges</b>	<b>48,091</b>	<b>0</b>	<b>0</b>	<b>48,091</b>	<b>0</b>	<b>48,091</b>	<b>48,091</b>	<b>48,091</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6272	Electricity Charges	38,000	0	0	38,000	0	38,000	38,000	38,000	0	0
6273	Water Charges	5,091	0	0	5,091	0	5,091	5,091	5,091	0	0
	<b>Other Goods &amp; Services Purchased</b>	<b>99,267</b>	<b>0</b>	<b>0</b>	<b>99,267</b>	<b>0</b>	<b>99,267</b>	<b>99,267</b>	<b>98,728</b>	<b>539</b>	<b>539</b>
6281	Security Services	75,137	0	0	75,137	0	75,137	75,137	75,008	129	129
6282	Equipment Maintenance	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6283	Cleaning & Extermination Services	7,820	0	0	7,820	0	7,820	7,820	7,494	326	326
6284	Other	9,310	0	0	9,310	0	9,310	9,310	9,226	84	84
	<b>Other Operating Expenses</b>	<b>201,384</b>	<b>0</b>	<b>0</b>	<b>201,384</b>	<b>0</b>	<b>201,384</b>	<b>201,384</b>	<b>201,014</b>	<b>370</b>	<b>370</b>
6291	National & Other Events	55,000	0	0	55,000	0	55,000	55,000	54,734	266	266
6292	Dietary	65,000	0	0	65,000	0	65,000	65,000	64,925	75	75
6293	Refreshment & Meals	904	0	0	904	0	904	904	895	9	9
6294	Other	80,480	0	0	80,480	0	80,480	80,480	80,460	20	20
	<b>Education Subventions &amp; Training</b>	<b>205,000</b>	<b>0</b>	<b>0</b>	<b>205,000</b>	<b>0</b>	<b>205,000</b>	<b>205,000</b>	<b>204,939</b>	<b>61</b>	<b>61</b>
6302	Training (including Scholarships)	205,000	0	0	205,000	0	205,000	205,000	204,939	61	61
	<b>Rates, Taxes &amp; Subvention to Local Authorities</b>	<b>1,650</b>	<b>0</b>	<b>0</b>	<b>1,650</b>	<b>0</b>	<b>1,650</b>	<b>1,650</b>	<b>1,650</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	1,650	0	0	1,650	0	1,650	1,650	1,650	0	0
	<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>	<b>10,280</b>	<b>0</b>	<b>0</b>	<b>10,280</b>	<b>0</b>	<b>10,280</b>	<b>10,280</b>	<b>4,166</b>	<b>6,114</b>	<b>6,114</b>
6321	Subsidies & Contributions to Local Organisation	2,700	0	0	2,700	0	2,700	2,700	2,140	560	560
6322	Subsidies & Contributions to Int'l Organisation	7,580	0	0	7,580	0	7,580	7,580	2,026	5,554	5,554

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**AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT**  
**PROGRAMME 444 - SPORT**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>912,042</b>	<b>0</b>	<b>0</b>	<b>912,042</b>	<b>0</b>	<b>912,042</b>	<b>911,381</b>	<b>905,556</b>	<b>6,486</b>	<b>5,825</b>
<b>Wages &amp; Salaries</b>		<b>76,380</b>	<b>(170)</b>	<b>0</b>	<b>76,210</b>	<b>0</b>	<b>76,210</b>	<b>76,151</b>	<b>76,126</b>	<b>84</b>	<b>25</b>
6112	Senior Technical	7,051	662	0	7,713	0	7,713	7,713	7,713	0	0
6113	Other Technical & Craft Skilled	3,419	0	0	3,419	0	3,419	3,418	3,418	1	0
6114	Clerical & Office Support	971	0	0	971	0	971	971	971	0	0
6115	Semi-Skilled Operatives & Unskilled	14,632	(832)	0	13,800	0	13,800	13,742	13,742	58	0
6116	Contracted Employees	50,307	(841)	0	49,466	0	49,466	49,466	49,466	0	0
6117	Temporary Employees	0	841	0	841	0	841	841	816	25	25
<b>Overhead Expenses</b>		<b>6,163</b>	<b>(95)</b>	<b>0</b>	<b>6,068</b>	<b>0</b>	<b>6,068</b>	<b>5,466</b>	<b>5,466</b>	<b>602</b>	<b>0</b>
6131	Other Direct Labour Costs	1,200	170	0	1,370	0	1,370	1,370	1,370	0	0
6133	Benefits & Allowances	2,773	(265)	0	2,508	0	2,508	2,108	2,108	400	0
6134	National Insurance	2,190	0	0	2,190	0	2,190	1,988	1,988	202	0
<b>Materials, Equipment &amp; Supplies</b>		<b>33,252</b>	<b>0</b>	<b>0</b>	<b>33,252</b>	<b>0</b>	<b>33,252</b>	<b>33,252</b>	<b>33,015</b>	<b>237</b>	<b>237</b>
6221	Drugs & Medical Supplies	2,200	0	0	2,200	0	2,200	2,200	2,180	20	20
6222	Field Materials & Supplies	24,385	0	0	24,385	0	24,385	24,385	24,196	189	189
6223	Office Materials & Supplies	3,000	0	0	3,000	0	3,000	3,000	2,972	28	28
6224	Print & Non-Print Materials	3,667	0	0	3,667	0	3,667	3,667	3,667	0	0
<b>Fuel &amp; Lubricants</b>		<b>6,000</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>4,118</b>	<b>1,882</b>	<b>1,882</b>
6231	Fuel & Lubricants	6,000	0	0	6,000	0	6,000	6,000	4,118	1,882	1,882
<b>Rental &amp; Maintenance of Buildings</b>		<b>41,000</b>	<b>0</b>	<b>0</b>	<b>41,000</b>	<b>0</b>	<b>41,000</b>	<b>41,000</b>	<b>40,932</b>	<b>68</b>	<b>68</b>
6242	Maintenance of Buildings	30,000	0	0	30,000	0	30,000	30,000	29,932	68	68
6243	Janitorial & Cleaning Supplies	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
<b>Maintenance of Infrastructure</b>		<b>26,000</b>	<b>0</b>	<b>0</b>	<b>26,000</b>	<b>0</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
<b>Transport, Travel &amp; Postage</b>		<b>10,500</b>	<b>0</b>	<b>0</b>	<b>10,500</b>	<b>0</b>	<b>10,500</b>	<b>10,500</b>	<b>9,803</b>	<b>697</b>	<b>697</b>
6261	Local Travel & Subsistence	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6264	Vehicle Spares & Service	3,500	0	0	3,500	0	3,500	3,500	3,021	479	479
6265	Other Transport, Travel & Postage	3,000	0	0	3,000	0	3,000	3,000	2,782	218	218

**AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT**  
**PROGRAMME 444 - SPORT**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>58,440</b>	<b>0</b>	<b>0</b>	<b>58,440</b>	<b>0</b>	<b>58,440</b>	<b>58,440</b>	<b>58,440</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	3,040	0	0	3,040	0	3,040	3,040	3,040	0	0
6272	Electricity Charges	33,600	0	0	33,600	0	33,600	33,600	33,600	0	0
6273	Water Charges	21,800	0	0	21,800	0	21,800	21,800	21,800	0	0
	<b>Other Goods &amp; Services Purchased</b>	<b>119,707</b>	<b>0</b>	<b>0</b>	<b>119,707</b>	<b>0</b>	<b>119,707</b>	<b>119,707</b>	<b>116,890</b>	<b>2,817</b>	<b>2,817</b>
6281	Security Services	86,057	0	0	86,057	0	86,057	86,057	83,648	2,409	2,409
6282	Equipment Maintenance	16,150	0	0	16,150	0	16,150	16,150	16,150	0	0
6283	Cleaning & Extermination Services	14,500	0	0	14,500	0	14,500	14,500	14,364	136	136
6284	Other	3,000	0	0	3,000	0	3,000	3,000	2,728	272	272
	<b>Other Operating Expenses</b>	<b>18,100</b>	<b>0</b>	<b>0</b>	<b>18,100</b>	<b>0</b>	<b>18,100</b>	<b>18,100</b>	<b>18,001</b>	<b>99</b>	<b>99</b>
6291	National & Other Events	14,000	0	0	14,000	0	14,000	14,000	13,937	63	63
6293	Refreshment & Meals	1,500	0	0	1,500	0	1,500	1,500	1,464	36	36
6294	Other	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
	<b>Rates, Taxes &amp; Subvention to Local Authorities</b>	<b>65,000</b>	<b>0</b>	<b>0</b>	<b>65,000</b>	<b>0</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	65,000	0	0	65,000	0	65,000	65,000	65,000	0	0
	<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>	<b>451,500</b>	<b>265</b>	<b>0</b>	<b>451,765</b>	<b>0</b>	<b>451,765</b>	<b>451,765</b>	<b>451,765</b>	<b>0</b>	<b>0</b>
6321	Subsidies & Contributions to Local Organisation	450,000	265	0	450,265	0	450,265	450,265	450,265	0	0
6322	Subsidies & Contributions to Int'l Organisation	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0

MS. M. TUCKER  
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**AGENCY 45 - MINISTRY OF HOUSING & WATER**  
**PROGRAMME 451 - POLICY DEVELOPMENT & ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>213,482</b>	<b>0</b>	<b>0</b>	<b>213,482</b>	<b>0</b>	<b>213,482</b>	<b>211,254</b>	<b>192,351</b>	<b>21,131</b>	<b>18,903</b>
<b>Wages &amp; Salaries</b>		<b>49,157</b>	<b>0</b>	<b>0</b>	<b>49,157</b>	<b>0</b>	<b>49,157</b>	<b>47,048</b>	<b>47,015</b>	<b>2,142</b>	<b>33</b>
6113	Other Technical & Craft Skilled	1,391	0	0	1,391	0	1,391	1,313	1,313	78	0
6114	Clerical & Office Support	3,413	0	0	3,413	0	3,413	2,810	2,810	603	0
6115	Semi-Skilled Operatives & Unskilled	1,941	0	0	1,941	0	1,941	1,941	1,933	8	8
6116	Contracted Employees	42,412	0	0	42,412	0	42,412	40,984	40,959	1,453	25
<b>Overhead Expenses</b>		<b>1,609</b>	<b>0</b>	<b>0</b>	<b>1,609</b>	<b>0</b>	<b>1,609</b>	<b>1,490</b>	<b>1,480</b>	<b>129</b>	<b>10</b>
6131	Other Direct Labour Costs	480	0	0	480	0	480	420	410	70	10
6133	Benefits & Allowances	562	0	0	562	0	562	562	562	0	0
6134	National Insurance	567	0	0	567	0	567	508	508	59	0
<b>Materials, Equipment &amp; Supplies</b>		<b>9,000</b>	<b>0</b>	<b>0</b>	<b>9,000</b>	<b>0</b>	<b>9,000</b>	<b>9,000</b>	<b>8,995</b>	<b>5</b>	<b>5</b>
6221	Drugs & Medical Supplies	850	0	0	850	0	850	850	845	5	5
6222	Field Materials & Supplies	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6223	Office Materials & Supplies	3,300	0	0	3,300	0	3,300	3,300	3,300	0	0
6224	Print & Non-Print Materials	3,250	0	0	3,250	0	3,250	3,250	3,250	0	0
<b>Fuel &amp; Lubricants</b>		<b>7,800</b>	<b>0</b>	<b>0</b>	<b>7,800</b>	<b>0</b>	<b>7,800</b>	<b>7,800</b>	<b>3,812</b>	<b>3,988</b>	<b>3,988</b>
6231	Fuel & Lubricants	7,800	0	0	7,800	0	7,800	7,800	3,812	3,988	3,988
<b>Rental &amp; Maintenance of Buildings</b>		<b>10,400</b>	<b>95</b>	<b>0</b>	<b>10,495</b>	<b>0</b>	<b>10,495</b>	<b>10,495</b>	<b>10,495</b>	<b>0</b>	<b>0</b>
6242	Maintenance of Buildings	8,400	95	0	8,495	0	8,495	8,495	8,495	0	0
6243	Janitorial & Cleaning Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
<b>Maintenance of Infrastructure</b>		<b>2,200</b>	<b>319</b>	<b>0</b>	<b>2,519</b>	<b>0</b>	<b>2,519</b>	<b>2,519</b>	<b>2,519</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	2,200	319	0	2,519	0	2,519	2,519	2,519	0	0
<b>Transport, Travel &amp; Postage</b>		<b>43,900</b>	<b>1,355</b>	<b>0</b>	<b>45,255</b>	<b>0</b>	<b>45,255</b>	<b>45,255</b>	<b>44,372</b>	<b>883</b>	<b>883</b>
6261	Local Travel & Subsistence	15,000	0	0	15,000	0	15,000	15,000	14,935	65	65
6264	Vehicle Spares & Service	14,500	0	0	14,500	0	14,500	14,500	13,682	818	818
6265	Other Transport, Travel & Postage	14,400	1,355	0	15,755	0	15,755	15,755	15,755	0	0



**AGENCY 45 - MINISTRY OF HOUSING & WATER**  
**PROGRAMME 451 - POLICY DEVELOPMENT & ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>26,160</b>	<b>0</b>	<b>0</b>	<b>26,160</b>	<b>0</b>	<b>26,160</b>	<b>26,160</b>	<b>21,294</b>	<b>4,866</b>	<b>4,866</b>
6271	Telephone & Internet Charges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6272	Electricity Charges	20,160	0	0	20,160	0	20,160	20,160	16,881	3,279	3,279
6273	Water Charges	3,000	0	0	3,000	0	3,000	3,000	1,413	1,587	1,587
	<b>Other Goods &amp; Services Purchased</b>	<b>49,746</b>	<b>(2,569)</b>	<b>0</b>	<b>47,177</b>	<b>0</b>	<b>47,177</b>	<b>47,177</b>	<b>38,125</b>	<b>9,052</b>	<b>9,052</b>
6281	Security Services	28,446	(2,569)	0	25,877	0	25,877	25,877	18,656	7,221	7,221
6282	Equipment Maintenance	3,200	0	0	3,200	0	3,200	3,200	2,294	906	906
6283	Cleaning & Extermination Services	2,800	2,700	0	5,500	0	5,500	5,500	4,585	915	915
6284	Other	15,300	(2,700)	0	12,600	0	12,600	12,600	12,590	10	10
	<b>Other Operating Expenses</b>	<b>11,660</b>	<b>800</b>	<b>0</b>	<b>12,460</b>	<b>0</b>	<b>12,460</b>	<b>12,460</b>	<b>12,403</b>	<b>57</b>	<b>57</b>
6291	National & Other Events	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6293	Refreshment & Meals	4,900	800	0	5,700	0	5,700	5,700	5,657	43	43
6294	Other	4,260	0	0	4,260	0	4,260	4,260	4,246	14	14
	<b>Education Subventions &amp; Training</b>	<b>850</b>	<b>0</b>	<b>0</b>	<b>850</b>	<b>0</b>	<b>850</b>	<b>850</b>	<b>850</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	850	0	0	850	0	850	850	850	0	0
	<b>Rates, Taxes &amp; Subvention to Local Authorities</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>991</b>	<b>9</b>	<b>9</b>
6311	Rates & Taxes	1,000	0	0	1,000	0	1,000	1,000	991	9	9

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**AGENCY 45 - MINISTRY OF HOUSING & WATER**  
**PROGRAMME 452 - HOUSING DEVELOPMENT**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,425,846</b>	<b>0</b>	<b>0</b>	<b>1,425,846</b>	<b>0</b>	<b>1,425,846</b>	<b>1,425,834</b>	<b>1,423,450</b>	<b>2,396</b>	<b>2,384</b>
<b>Wages &amp; Salaries</b>		<b>14,974</b>	<b>0</b>	<b>0</b>	<b>14,974</b>	<b>0</b>	<b>14,974</b>	<b>14,962</b>	<b>14,962</b>	<b>12</b>	<b>0</b>
6112	Senior Technical	10,354	0	0	10,354	0	10,354	10,342	10,342	12	0
6116	Contracted Employees	4,620	0	0	4,620	0	4,620	4,620	4,620	0	0
<b>Overhead Expenses</b>		<b>1,692</b>	<b>0</b>	<b>0</b>	<b>1,692</b>	<b>0</b>	<b>1,692</b>	<b>1,692</b>	<b>1,692</b>	<b>0</b>	<b>0</b>
6133	Benefits & Allowances	883	0	0	883	0	883	883	883	0	0
6134	National Insurance	809	0	0	809	0	809	809	809	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>2,450</b>	<b>0</b>	<b>0</b>	<b>2,450</b>	<b>0</b>	<b>2,450</b>	<b>2,450</b>	<b>2,322</b>	<b>128</b>	<b>128</b>
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	477	23	23
6222	Field Materials & Supplies	400	0	0	400	0	400	400	399	1	1
6223	Office Materials & Supplies	750	0	0	750	0	750	750	646	104	104
6224	Print & Non-Print Materials	800	0	0	800	0	800	800	800	0	0
<b>Fuel &amp; Lubricants</b>		<b>1,500</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>1,462</b>	<b>38</b>	<b>38</b>
6231	Fuel & Lubricants	1,500	0	0	1,500	0	1,500	1,500	1,462	38	38
<b>Rental &amp; Maintenance of Buildings</b>		<b>650</b>	<b>0</b>	<b>0</b>	<b>650</b>	<b>0</b>	<b>650</b>	<b>650</b>	<b>650</b>	<b>0</b>	<b>0</b>
6243	Janitorial & Cleaning Supplies	650	0	0	650	0	650	650	650	0	0
<b>Transport, Travel &amp; Postage</b>		<b>7,450</b>	<b>0</b>	<b>0</b>	<b>7,450</b>	<b>0</b>	<b>7,450</b>	<b>7,450</b>	<b>6,058</b>	<b>1,392</b>	<b>1,392</b>
6261	Local Travel & Subsistence	5,000	0	0	5,000	0	5,000	5,000	3,608	1,392	1,392
6264	Vehicle Spares & Service	950	0	0	950	0	950	950	950	0	0
6265	Other Transport, Travel & Postage	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>31,020</b>	<b>0</b>	<b>0</b>	<b>31,020</b>	<b>0</b>	<b>31,020</b>	<b>31,020</b>	<b>30,420</b>	<b>600</b>	<b>600</b>
6282	Equipment Maintenance	600	0	0	600	0	600	600	0	600	600
6283	Cleaning & Extermination Services	420	0	0	420	0	420	420	420	0	0
6284	Other	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
<b>Other Operating Expenses</b>		<b>1,400</b>	<b>0</b>	<b>0</b>	<b>1,400</b>	<b>0</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	650	0	0	650	0	650	650	650	0	0
6293	Refreshment & Meals	750	0	0	750	0	750	750	750	0	0
<b>Education Subventions &amp; Training</b>		<b>710</b>	<b>0</b>	<b>0</b>	<b>710</b>	<b>0</b>	<b>710</b>	<b>710</b>	<b>484</b>	<b>226</b>	<b>226</b>
6302	Training (including Scholarships)	710	0	0	710	0	710	710	484	226	226
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>1,364,000</b>	<b>0</b>	<b>0</b>	<b>1,364,000</b>	<b>0</b>	<b>1,364,000</b>	<b>1,364,000</b>	<b>1,364,000</b>	<b>0</b>	<b>0</b>
6321	Subsidies & Contributions to Local Organisation	1,364,000	0	0	1,364,000	0	1,364,000	1,364,000	1,364,000	0	0

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**AGENCY 45 - MINISTRY OF HOUSING & WATER**  
**PROGRAMME 453 - WATER SERVICE EXPANSION & MANAGEMENT**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,417,095</b>	<b>0</b>	<b>0</b>	<b>1,417,095</b>	<b>0</b>	<b>1,417,095</b>	<b>1,417,095</b>	<b>1,415,252</b>	<b>1,843</b>	<b>1,843</b>
<b>Materials, Equipment &amp; Supplies</b>		<b>2,850</b>	<b>0</b>	<b>0</b>	<b>2,850</b>	<b>0</b>	<b>2,850</b>	<b>2,850</b>	<b>2,834</b>	<b>16</b>	<b>16</b>
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	500	0	0
6222	Field Materials & Supplies	400	0	0	400	0	400	400	384	16	16
6223	Office Materials & Supplies	750	0	0	750	0	750	750	750	0	0
6224	Print & Non-Print Materials	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
<b>Fuel &amp; Lubricants</b>		<b>800</b>	<b>0</b>	<b>0</b>	<b>800</b>	<b>0</b>	<b>800</b>	<b>800</b>	<b>334</b>	<b>466</b>	<b>466</b>
6231	Fuel & Lubricants	800	0	0	800	0	800	800	334	466	466
<b>Rental &amp; Maintenance of Buildings</b>		<b>650</b>	<b>0</b>	<b>0</b>	<b>650</b>	<b>0</b>	<b>650</b>	<b>650</b>	<b>506</b>	<b>144</b>	<b>144</b>
6243	Janitorial & Cleaning Supplies	650	0	0	650	0	650	650	506	144	144
<b>Transport, Travel &amp; Postage</b>		<b>6,450</b>	<b>0</b>	<b>0</b>	<b>6,450</b>	<b>0</b>	<b>6,450</b>	<b>6,450</b>	<b>6,449</b>	<b>1</b>	<b>1</b>
6261	Local Travel & Subsistence	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6264	Vehicle Spares & Service	1,150	0	0	1,150	0	1,150	1,150	1,150	0	0
6265	Other Transport, Travel & Postage	1,300	0	0	1,300	0	1,300	1,300	1,299	1	1
<b>Other Goods &amp; Services Purchased</b>		<b>4,430</b>	<b>0</b>	<b>0</b>	<b>4,430</b>	<b>0</b>	<b>4,430</b>	<b>4,430</b>	<b>3,923</b>	<b>507</b>	<b>507</b>
6282	Equipment Maintenance	500	0	0	500	0	500	500	0	500	500
6283	Cleaning & Extermination Services	280	0	0	280	0	280	280	280	0	0
6284	Other	3,650	0	0	3,650	0	3,650	3,650	3,643	7	7
<b>Other Operating Expenses</b>		<b>1,300</b>	<b>0</b>	<b>0</b>	<b>1,300</b>	<b>0</b>	<b>1,300</b>	<b>1,300</b>	<b>1,206</b>	<b>94</b>	<b>94</b>
6291	National & Other Events	550	0	0	550	0	550	550	456	94	94
6293	Refreshment & Meals	750	0	0	750	0	750	750	750	0	0
<b>Education Subventions &amp; Training</b>		<b>615</b>	<b>0</b>	<b>0</b>	<b>615</b>	<b>0</b>	<b>615</b>	<b>615</b>	<b>0</b>	<b>615</b>	<b>615</b>
6302	Training (including Scholarships)	615	0	0	615	0	615	615	0	615	615
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>1,400,000</b>	<b>0</b>	<b>0</b>	<b>1,400,000</b>	<b>0</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>0</b>	<b>0</b>
6321	Subsidies & Contributions to Local Organisation	1,400,000	0	0	1,400,000	0	1,400,000	1,400,000	1,400,000	0	0

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**AGENCY 47 - MINISTRY OF HEALTH  
PROGRAMME 471 - POLICY DEVELOPMENT & ADMINISTRATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>3,028,741</b>	<b>66,870</b>	<b>259,000</b>	<b>3,354,611</b>	<b>0</b>	<b>3,354,611</b>	<b>3,338,394</b>	<b>3,292,346</b>	<b>62,265</b>	<b>46,048</b>
<b>Wages &amp; Salaries</b>		<b>603,048</b>	<b>(621)</b>	<b>0</b>	<b>602,427</b>	<b>0</b>	<b>602,427</b>	<b>586,210</b>	<b>585,530</b>	<b>16,897</b>	<b>680</b>
6111	Administrative	48,574	4,312	0	52,886	0	52,886	52,886	52,856	30	30
6112	Senior Technical	35,078	3,444	0	38,522	0	38,522	38,522	38,492	30	30
6113	Other Technical & Craft Skilled	25,149	0	0	25,149	0	25,149	24,108	24,108	1,041	0
6114	Clerical & Office Support	107,871	965	0	108,836	0	108,836	108,836	108,831	5	5
6115	Semi-Skilled Operatives & Unskilled	52,109	(1,681)	0	50,428	0	50,428	45,878	45,878	4,550	0
6116	Contracted Employees	317,587	0	0	317,587	0	317,587	307,365	306,750	10,837	615
6117	Temporary Employees	16,680	(7,661)	0	9,019	0	9,019	8,615	8,615	404	0
<b>Overhead Expenses</b>		<b>57,659</b>	<b>621</b>	<b>0</b>	<b>58,280</b>	<b>0</b>	<b>58,280</b>	<b>58,280</b>	<b>54,536</b>	<b>3,744</b>	<b>3,744</b>
6131	Other Direct Labour Costs	7,695	610	0	8,305	0	8,305	8,305	8,305	0	0
6133	Benefits & Allowances	27,386	1,396	0	28,782	0	28,782	28,782	25,054	3,728	3,728
6134	National Insurance	22,578	(1,385)	0	21,193	0	21,193	21,193	21,177	16	16
<b>Materials, Equipment &amp; Supplies</b>		<b>58,800</b>	<b>10,000</b>	<b>0</b>	<b>68,800</b>	<b>0</b>	<b>68,800</b>	<b>68,800</b>	<b>65,581</b>	<b>3,219</b>	<b>3,219</b>
6222	Field Materials & Supplies	22,000	0	0	22,000	0	22,000	22,000	19,726	2,274	2,274
6223	Office Materials & Supplies	15,000	10,000	0	25,000	0	25,000	25,000	24,146	854	854
6224	Print & Non-Print Materials	21,800	0	0	21,800	0	21,800	21,800	21,709	91	91
<b>Fuel &amp; Lubricants</b>		<b>25,000</b>	<b>(5,731)</b>	<b>0</b>	<b>19,269</b>	<b>0</b>	<b>19,269</b>	<b>19,269</b>	<b>19,269</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	25,000	(5,731)	0	19,269	0	19,269	19,269	19,269	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>112,832</b>	<b>(2,889)</b>	<b>0</b>	<b>109,943</b>	<b>0</b>	<b>109,943</b>	<b>109,943</b>	<b>107,101</b>	<b>2,842</b>	<b>2,842</b>
6241	Rental of Buildings	75,632	0	0	75,632	0	75,632	75,632	75,332	300	300
6242	Maintenance of Buildings	30,000	(2,889)	0	27,111	0	27,111	27,111	24,780	2,331	2,331
6243	Janitorial & Cleaning Supplies	7,200	0	0	7,200	0	7,200	7,200	6,989	211	211
<b>Maintenance of Infrastructure</b>		<b>16,000</b>	<b>0</b>	<b>0</b>	<b>16,000</b>	<b>0</b>	<b>16,000</b>	<b>16,000</b>	<b>15,476</b>	<b>524</b>	<b>524</b>
6255	Maintenance of Other Infrastructure	16,000	0	0	16,000	0	16,000	16,000	15,476	524	524

**AGENCY 47 - MINISTRY OF HEALTH  
PROGRAMME 471 - POLICY DEVELOPMENT & ADMINISTRATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>72,723</b>	<b>7,700</b>	<b>0</b>	<b>80,423</b>	<b>0</b>	<b>80,423</b>	<b>80,423</b>	<b>79,708</b>	<b>715</b>	<b>715</b>
6261	Local Travel & Subsistence	48,153	0	0	48,153	0	48,153	48,153	48,118	35	35
6263	Postage, Telex & Cablegrams	60	0	0	60	0	60	60	36	24	24
6264	Vehicle Spares & Service	21,860	7,700	0	29,560	0	29,560	29,560	29,466	94	94
6265	Other Transport, Travel & Postage	2,650	0	0	2,650	0	2,650	2,650	2,088	562	562
<b>Utility Charges</b>		<b>144,823</b>	<b>0</b>	<b>0</b>	<b>144,823</b>	<b>0</b>	<b>144,823</b>	<b>144,823</b>	<b>144,823</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	36,952	0	0	36,952	0	36,952	36,952	36,952	0	0
6272	Electricity Charges	100,916	0	0	100,916	0	100,916	100,916	100,916	0	0
6273	Water Charges	6,955	0	0	6,955	0	6,955	6,955	6,955	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>911,209</b>	<b>57,790</b>	<b>0</b>	<b>968,999</b>	<b>0</b>	<b>968,999</b>	<b>968,999</b>	<b>961,080</b>	<b>7,919</b>	<b>7,919</b>
6281	Security Services	126,867	59,170	0	186,037	0	186,037	186,037	186,037	0	0
6282	Equipment Maintenance	21,650	0	0	21,650	0	21,650	21,650	19,318	2,332	2,332
6283	Cleaning & Extermination Services	8,500	(1,380)	0	7,120	0	7,120	7,120	6,412	708	708
6284	Other	754,192	0	0	754,192	0	754,192	754,192	749,313	4,879	4,879
<b>Other Operating Expenses</b>		<b>887,380</b>	<b>0</b>	<b>259,000</b>	<b>1,146,380</b>	<b>0</b>	<b>1,146,380</b>	<b>1,146,380</b>	<b>1,123,020</b>	<b>23,360</b>	<b>23,360</b>
6291	National & Other Events	15,000	0	0	15,000	0	15,000	15,000	14,567	433	433
6293	Refreshment & Meals	8,700	0	0	8,700	0	8,700	8,700	8,507	193	193
6294	Other	863,680	0	259,000	1,122,680	0	1,122,680	1,122,680	1,099,946	22,734	22,734
<b>Education Subventions &amp; Training</b>		<b>25,000</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>24,140</b>	<b>860</b>	<b>860</b>
6302	Training (including Scholarships)	25,000	0	0	25,000	0	25,000	25,000	24,140	860	860
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>3,895</b>	<b>0</b>	<b>0</b>	<b>3,895</b>	<b>0</b>	<b>3,895</b>	<b>3,895</b>	<b>3,225</b>	<b>670</b>	<b>670</b>
6311	Rates & Taxes	3,895	0	0	3,895	0	3,895	3,895	3,225	670	670
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>110,372</b>	<b>0</b>	<b>0</b>	<b>110,372</b>	<b>0</b>	<b>110,372</b>	<b>110,372</b>	<b>108,857</b>	<b>1,515</b>	<b>1,515</b>
6321	Subsidies & Contributions to Local Organisation	31,682	0	0	31,682	0	31,682	31,682	30,167	1,515	1,515
6322	Subsidies & Contributions to Int'l Organisation	78,690	0	0	78,690	0	78,690	78,690	78,690	0	0

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**AGENCY 47 - MINISTRY OF HEALTH**  
**PROGRAMME 472 - DISEASE CONTROL - COMMUNICABLE DISEASES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>6,618,002</b>	<b>(47,500)</b>	<b>0</b>	<b>6,570,502</b>	<b>0</b>	<b>6,570,502</b>	<b>6,570,502</b>	<b>6,522,122</b>	<b>48,380</b>	<b>48,380</b>
<b>Wages &amp; Salaries</b>		<b>584,946</b>	<b>(4,557)</b>	<b>0</b>	<b>580,389</b>	<b>0</b>	<b>580,389</b>	<b>580,389</b>	<b>577,930</b>	<b>2,459</b>	<b>2,459</b>
6111	Administrative	58,681	1,211	0	59,892	0	59,892	59,892	59,892	0	0
6112	Senior Technical	99,414	(2,470)	0	96,944	0	96,944	96,944	96,944	0	0
6113	Other Technical & Craft Skilled	93,037	1,045	0	94,082	0	94,082	94,082	94,082	0	0
6114	Clerical & Office Support	35,347	905	0	36,252	0	36,252	36,252	36,202	50	50
6115	Semi-Skilled Operatives & Unskilled	123,833	(8,569)	0	115,264	0	115,264	115,264	115,240	24	24
6116	Contracted Employees	162,919	7,155	0	170,074	0	170,074	170,074	167,739	2,335	2,335
6117	Temporary Employees	11,715	(3,834)	0	7,881	0	7,881	7,881	7,831	50	50
<b>Overhead Expenses</b>		<b>80,511</b>	<b>4,557</b>	<b>0</b>	<b>85,068</b>	<b>0</b>	<b>85,068</b>	<b>85,068</b>	<b>84,413</b>	<b>655</b>	<b>655</b>
6131	Other Direct Labour Costs	10,603	3,611	0	14,214	0	14,214	14,214	14,214	0	0
6133	Benefits & Allowances	35,442	3,304	0	38,746	0	38,746	38,746	38,091	655	655
6134	National Insurance	34,466	(2,358)	0	32,108	0	32,108	32,108	32,108	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>4,603,456</b>	<b>45,509</b>	<b>0</b>	<b>4,648,965</b>	<b>0</b>	<b>4,648,965</b>	<b>4,648,965</b>	<b>4,648,371</b>	<b>594</b>	<b>594</b>
6221	Drugs & Medical Supplies	4,302,460	69,335	0	4,371,795	0	4,371,795	4,371,795	4,371,795	0	0
6222	Field Materials & Supplies	220,996	(23,826)	0	197,170	0	197,170	197,170	197,170	0	0
6223	Office Materials & Supplies	15,000	0	0	15,000	0	15,000	15,000	14,406	594	594
6224	Print & Non-Print Materials	65,000	0	0	65,000	0	65,000	65,000	65,000	0	0
<b>Fuel &amp; Lubricants</b>		<b>17,000</b>	<b>(1,053)</b>	<b>0</b>	<b>15,947</b>	<b>0</b>	<b>15,947</b>	<b>15,947</b>	<b>15,947</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	17,000	(1,053)	0	15,947	0	15,947	15,947	15,947	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>370,409</b>	<b>(9,274)</b>	<b>0</b>	<b>361,135</b>	<b>0</b>	<b>361,135</b>	<b>361,135</b>	<b>353,926</b>	<b>7,209</b>	<b>7,209</b>
6241	Rental of Buildings	318,458	0	0	318,458	0	318,458	318,458	311,343	7,115	7,115
6242	Maintenance of Buildings	32,650	0	0	32,650	0	32,650	32,650	32,556	94	94
6243	Janitorial & Cleaning Supplies	19,301	(9,274)	0	10,027	0	10,027	10,027	10,027	0	0
<b>Maintenance of Infrastructure</b>		<b>17,500</b>	<b>(513)</b>	<b>0</b>	<b>16,987</b>	<b>0</b>	<b>16,987</b>	<b>16,987</b>	<b>16,987</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	17,500	(513)	0	16,987	0	16,987	16,987	16,987	0	0

**AGENCY 47 - MINISTRY OF HEALTH**  
**PROGRAMME 472 - DISEASE CONTROL - COMMUNICABLE DISEASES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>175,772</b>	<b>62,031</b>	<b>0</b>	<b>237,803</b>	<b>0</b>	<b>237,803</b>	<b>237,803</b>	<b>225,177</b>	<b>12,626</b>	<b>12,626</b>
6261	Local Travel & Subsistence	123,117	62,031	0	185,148	0	185,148	185,148	183,199	1,949	1,949
6263	Postage, Telex & Cablegrams	10	0	0	10	0	10	10	10	0	0
6264	Vehicle Spares & Service	20,815	0	0	20,815	0	20,815	20,815	19,154	1,661	1,661
6265	Other Transport, Travel & Postage	31,830	0	0	31,830	0	31,830	31,830	22,814	9,016	9,016
<b>Utility Charges</b>		<b>101,377</b>	<b>0</b>	<b>0</b>	<b>101,377</b>	<b>0</b>	<b>101,377</b>	<b>101,377</b>	<b>101,377</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	13,204	0	0	13,204	0	13,204	13,204	13,204	0	0
6272	Electricity Charges	78,491	0	0	78,491	0	78,491	78,491	78,491	0	0
6273	Water Charges	9,682	0	0	9,682	0	9,682	9,682	9,682	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>295,672</b>	<b>(22,000)</b>	<b>0</b>	<b>273,672</b>	<b>0</b>	<b>273,672</b>	<b>273,672</b>	<b>268,387</b>	<b>5,285</b>	<b>5,285</b>
6281	Security Services	83,464	0	0	83,464	0	83,464	83,464	83,211	253	253
6282	Equipment Maintenance	65,000	0	0	65,000	0	65,000	65,000	62,087	2,913	2,913
6283	Cleaning & Extermination Services	90,282	(21,000)	0	69,282	0	69,282	69,282	68,759	523	523
6284	Other	56,926	(1,000)	0	55,926	0	55,926	55,926	54,330	1,596	1,596
<b>Other Operating Expenses</b>		<b>290,629</b>	<b>(115,200)</b>	<b>0</b>	<b>175,429</b>	<b>0</b>	<b>175,429</b>	<b>175,429</b>	<b>156,527</b>	<b>18,902</b>	<b>18,902</b>
6291	National & Other Events	15,000	(377)	0	14,623	0	14,623	14,623	14,623	0	0
6292	Dietary	261,954	(114,531)	0	147,423	0	147,423	147,423	128,529	18,894	18,894
6293	Refreshment & Meals	4,200	0	0	4,200	0	4,200	4,200	4,200	0	0
6294	Other	9,475	(292)	0	9,183	0	9,183	9,183	9,175	8	8
<b>Education Subventions &amp; Training</b>		<b>80,000</b>	<b>(7,000)</b>	<b>0</b>	<b>73,000</b>	<b>0</b>	<b>73,000</b>	<b>73,000</b>	<b>72,350</b>	<b>650</b>	<b>650</b>
6302	Training (including Scholarships)	80,000	(7,000)	0	73,000	0	73,000	73,000	72,350	650	650
<b>Rates, Taxes and Subvention to Local Authorities</b>		<b>730</b>	<b>0</b>	<b>0</b>	<b>730</b>	<b>0</b>	<b>730</b>	<b>730</b>	<b>730</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	730	0	0	730	0	730	730	730	0	0

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**AGENCY 47 - MINISTRY OF HEALTH**  
**PROGRAMME 473 - FAMILY & PRIMARY HEALTH CARE SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>3,702,685</b>	<b>(1)</b>	<b>0</b>	<b>3,702,684</b>	<b>0</b>	<b>3,702,684</b>	<b>3,687,151</b>	<b>3,614,334</b>	<b>88,350</b>	<b>72,817</b>
<b>Wages &amp; Salaries</b>		<b>623,323</b>	<b>7,694</b>	<b>0</b>	<b>631,017</b>	<b>0</b>	<b>631,017</b>	<b>615,736</b>	<b>613,032</b>	<b>17,985</b>	<b>2,704</b>
6111	Administrative	4,244	4,178	0	8,422	0	8,422	8,422	8,422	0	0
6112	Senior Technical	207,685	(9,846)	0	197,839	0	197,839	187,570	187,570	10,269	0
6113	Other Technical & Craft Skilled	27,435	0	0	27,435	0	27,435	26,755	26,755	680	0
6114	Clerical & Office Support	12,441	463	0	12,904	0	12,904	12,904	12,904	0	0
6115	Semi-Skilled Operatives & Unskilled	52,078	(2,304)	0	49,774	0	49,774	47,060	47,060	2,714	0
6116	Contracted Employees	304,542	16,217	0	320,759	0	320,759	320,759	318,105	2,654	2,654
6117	Temporary Employees	14,898	(1,014)	0	13,884	0	13,884	12,266	12,216	1,668	50
<b>Overhead Expenses</b>		<b>53,939</b>	<b>(7,695)</b>	<b>0</b>	<b>46,244</b>	<b>0</b>	<b>46,244</b>	<b>45,992</b>	<b>43,675</b>	<b>2,569</b>	<b>2,317</b>
6133	Benefits & Allowances	28,413	0	0	28,413	0	28,413	28,161	25,859	2,554	2,302
6134	National Insurance	25,526	(7,695)	0	17,831	0	17,831	17,831	17,816	15	15
<b>Materials, Equipment &amp; Supplies</b>		<b>2,181,385</b>	<b>30,000</b>	<b>0</b>	<b>2,211,385</b>	<b>0</b>	<b>2,211,385</b>	<b>2,211,385</b>	<b>2,207,146</b>	<b>4,239</b>	<b>4,239</b>
6221	Drugs & Medical Supplies	2,005,233	36,000	0	2,041,233	0	2,041,233	2,041,233	2,041,233	0	0
6222	Field Materials & Supplies	48,152	(6,000)	0	42,152	0	42,152	42,152	42,089	63	63
6223	Office Materials & Supplies	8,000	0	0	8,000	0	8,000	8,000	4,958	3,042	3,042
6224	Print & Non-Print Materials	120,000	0	0	120,000	0	120,000	120,000	118,866	1,134	1,134
<b>Fuel &amp; Lubricants</b>		<b>14,359</b>	<b>0</b>	<b>0</b>	<b>14,359</b>	<b>0</b>	<b>14,359</b>	<b>14,359</b>	<b>12,126</b>	<b>2,233</b>	<b>2,233</b>
6231	Fuel & Lubricants	14,359	0	0	14,359	0	14,359	14,359	12,126	2,233	2,233
<b>Rental &amp; Maintenance of Buildings</b>		<b>12,000</b>	<b>0</b>	<b>0</b>	<b>12,000</b>	<b>0</b>	<b>12,000</b>	<b>12,000</b>	<b>10,631</b>	<b>1,369</b>	<b>1,369</b>
6242	Maintenance of Buildings	7,000	0	0	7,000	0	7,000	7,000	6,343	657	657
6243	Janitorial & Cleaning Supplies	5,000	0	0	5,000	0	5,000	5,000	4,288	712	712
<b>Maintenance of Infrastructure</b>		<b>13,100</b>	<b>0</b>	<b>0</b>	<b>13,100</b>	<b>0</b>	<b>13,100</b>	<b>13,100</b>	<b>12,887</b>	<b>213</b>	<b>213</b>
6255	Maintenance of Other Infrastructure	13,100	0	0	13,100	0	13,100	13,100	12,887	213	213



**AGENCY 47 - MINISTRY OF HEALTH**  
**PROGRAMME 473 - FAMILY & PRIMARY HEALTH CARE SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>330,759</b>	<b>16,500</b>	<b>0</b>	<b>347,259</b>	<b>0</b>	<b>347,259</b>	<b>347,259</b>	<b>342,273</b>	<b>4,986</b>	<b>4,986</b>
6261	Local Travel & Subsistence	300,000	9,849	0	309,849	0	309,849	309,849	308,064	1,785	1,785
6263	Postage, Telex & Cablegrams	400	0	0	400	0	400	400	0	400	400
6264	Vehicle Spares & Service	5,359	0	0	5,359	0	5,359	5,359	5,080	279	279
6265	Other Transport, Travel & Postage	25,000	6,651	0	31,651	0	31,651	31,651	29,129	2,522	2,522
<b>Utility Charges</b>		<b>22,259</b>	<b>0</b>	<b>0</b>	<b>22,259</b>	<b>0</b>	<b>22,259</b>	<b>22,259</b>	<b>22,259</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	6,700	0	0	6,700	0	6,700	6,700	6,700	0	0
6272	Electricity Charges	12,559	0	0	12,559	0	12,559	12,559	12,559	0	0
6273	Water Charges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>140,401</b>	<b>(6,000)</b>	<b>0</b>	<b>134,401</b>	<b>0</b>	<b>134,401</b>	<b>134,401</b>	<b>130,650</b>	<b>3,751</b>	<b>3,751</b>
6281	Security Services	10,748	0	0	10,748	0	10,748	10,748	10,710	38	38
6282	Equipment Maintenance	37,853	0	0	37,853	0	37,853	37,853	35,177	2,676	2,676
6283	Cleaning & Extermination Services	1,800	0	0	1,800	0	1,800	1,800	1,136	664	664
6284	Other	90,000	(6,000)	0	84,000	0	84,000	84,000	83,627	373	373
<b>Other Operating Expenses</b>		<b>200,160</b>	<b>(17,500)</b>	<b>0</b>	<b>182,660</b>	<b>0</b>	<b>182,660</b>	<b>182,660</b>	<b>132,488</b>	<b>50,172</b>	<b>50,172</b>
6291	National & Other Events	55,000	(17,500)	0	37,500	0	37,500	37,500	30,755	6,745	6,745
6292	Dietary	72,160	0	0	72,160	0	72,160	72,160	29,320	42,840	42,840
6293	Refreshment & Meals	13,000	0	0	13,000	0	13,000	13,000	12,533	467	467
6294	Other	60,000	0	0	60,000	0	60,000	60,000	59,880	120	120
<b>Education Subventions &amp; Training</b>		<b>110,000</b>	<b>(23,000)</b>	<b>0</b>	<b>87,000</b>	<b>0</b>	<b>87,000</b>	<b>87,000</b>	<b>86,192</b>	<b>808</b>	<b>808</b>
6302	Training (including Scholarships)	110,000	(23,000)	0	87,000	0	87,000	87,000	86,192	808	808
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>975</b>	<b>25</b>	<b>25</b>
6311	Rates & Taxes	1,000	0	0	1,000	0	1,000	1,000	975	25	25

MR. M. WATKINS  
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**AGENCY 47 - MINISTRY OF HEALTH  
PROGRAMME 474 - REGIONAL & CLINICAL SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>25,480,435</b>	<b>0</b>	<b>80,000</b>	<b>25,560,435</b>	<b>0</b>	<b>25,560,435</b>	<b>25,556,282</b>	<b>25,465,416</b>	<b>95,019</b>	<b>90,866</b>
<b>Wages &amp; Salaries</b>		<b>7,044,642</b>	<b>121,866</b>	<b>0</b>	<b>7,166,508</b>	<b>0</b>	<b>7,166,508</b>	<b>7,162,355</b>	<b>7,150,802</b>	<b>15,706</b>	<b>11,553</b>
6111	Administrative	14,414	(1,904)	0	12,510	0	12,510	12,417	12,417	93	0
6112	Senior Technical	1,703,373	(107,210)	0	1,596,163	0	1,596,163	1,596,163	1,596,163	0	0
6113	Other Technical & Craft Skilled	1,154,082	(100,000)	0	1,054,082	0	1,054,082	1,050,022	1,049,848	4,234	174
6114	Clerical & Office Support	9,398	906	0	10,304	0	10,304	10,304	10,304	0	0
6115	Semi-Skilled Operatives & Unskilled	1,032,311	28,588	0	1,060,899	0	1,060,899	1,060,899	1,060,817	82	82
6116	Contracted Employees	2,710,133	301,486	0	3,011,619	0	3,011,619	3,011,619	3,000,322	11,297	11,297
6117	Temporary Employees	420,931	0	0	420,931	0	420,931	420,931	420,931	0	0
<b>Overhead Expenses</b>		<b>1,051,778</b>	<b>(121,867)</b>	<b>0</b>	<b>929,911</b>	<b>0</b>	<b>929,911</b>	<b>929,911</b>	<b>903,454</b>	<b>26,457</b>	<b>26,457</b>
6131	Other Direct Labour Costs	10,419	11,817	0	22,236	0	22,236	22,236	22,236	0	0
6133	Benefits & Allowances	712,619	(60,582)	0	652,037	0	652,037	652,037	625,622	26,415	26,415
6134	National Insurance	328,740	(73,102)	0	255,638	0	255,638	255,638	255,596	42	42
<b>Materials, Equipment &amp; Supplies</b>		<b>1,472,840</b>	<b>17,480</b>	<b>0</b>	<b>1,490,320</b>	<b>0</b>	<b>1,490,320</b>	<b>1,490,320</b>	<b>1,485,280</b>	<b>5,040</b>	<b>5,040</b>
6221	Drugs & Medical Supplies	1,434,343	19,625	0	1,453,968	0	1,453,968	1,453,968	1,448,968	5,000	5,000
6222	Field Materials & Supplies	15,000	(2,145)	0	12,855	0	12,855	12,855	12,855	0	0
6223	Office Materials & Supplies	8,500	0	0	8,500	0	8,500	8,500	8,460	40	40
6224	Print & Non-Print Materials	14,997	0	0	14,997	0	14,997	14,997	14,997	0	0
<b>Fuel &amp; Lubricants</b>		<b>44,600</b>	<b>0</b>	<b>0</b>	<b>44,600</b>	<b>0</b>	<b>44,600</b>	<b>44,600</b>	<b>44,600</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	44,600	0	0	44,600	0	44,600	44,600	44,600	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>140,250</b>	<b>(19,146)</b>	<b>0</b>	<b>121,104</b>	<b>0</b>	<b>121,104</b>	<b>121,104</b>	<b>120,613</b>	<b>491</b>	<b>491</b>
6241	Rental of Buildings	56,182	(5,950)	0	50,232	0	50,232	50,232	50,232	0	0
6242	Maintenance of Buildings	40,000	(3,514)	0	36,486	0	36,486	36,486	36,486	0	0
6243	Janitorial & Cleaning Supplies	44,068	(9,682)	0	34,386	0	34,386	34,386	33,895	491	491
<b>Maintenance of Infrastructure</b>		<b>30,000</b>	<b>(1,630)</b>	<b>0</b>	<b>28,370</b>	<b>0</b>	<b>28,370</b>	<b>28,370</b>	<b>27,785</b>	<b>585</b>	<b>585</b>
6255	Maintenance of Other Infrastructure	30,000	(1,630)	0	28,370	0	28,370	28,370	27,785	585	585

**AGENCY 47 - MINISTRY OF HEALTH  
PROGRAMME 474 - REGIONAL & CLINICAL SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>305,985</b>	<b>8,000</b>	<b>44,000</b>	<b>357,985</b>	<b>0</b>	<b>357,985</b>	<b>357,985</b>	<b>351,443</b>	<b>6,542</b>	<b>6,542</b>
6261	Local Travel & Subsistence	65,632	0	0	65,632	0	65,632	65,632	65,575	57	57
6263	Postage, Telex & Cablegrams	40	0	0	40	0	40	40	40	0	0
6264	Vehicle Spares & Service	18,000		0	18,000	0	18,000	18,000	16,924	1,076	1,076
6265	Other Transport, Travel & Postage	222,313	8,000	44,000	274,313	0	274,313	274,313	268,904	5,409	5,409
<b>Utility Charges</b>		<b>61,640</b>	<b>0</b>	<b>0</b>	<b>61,640</b>	<b>0</b>	<b>61,640</b>	<b>61,640</b>	<b>61,640</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6272	Electricity Charges	36,702	0	0	36,702	0	36,702	36,702	36,702	0	0
6273	Water Charges	13,938	0	0	13,938	0	13,938	13,938	13,938	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>428,877</b>	<b>(3,177)</b>	<b>36,000</b>	<b>461,700</b>	<b>0</b>	<b>461,700</b>	<b>461,700</b>	<b>458,701</b>	<b>2,999</b>	<b>2,999</b>
6281	Security Services	217,577	0	0	217,577	0	217,577	217,577	217,577	0	0
6282	Equipment Maintenance	50,520	(3,177)	0	47,343	0	47,343	47,343	46,443	900	900
6283	Cleaning & Extermination Services	10,000	0	0	10,000	0	10,000	10,000	9,881	119	119
6284	Other	150,780	0	36,000	186,780	0	186,780	186,780	184,800	1,980	1,980
<b>Other Operating Expenses</b>		<b>91,500</b>	<b>0</b>	<b>0</b>	<b>91,500</b>	<b>0</b>	<b>91,500</b>	<b>91,500</b>	<b>90,187</b>	<b>1,313</b>	<b>1,313</b>
6291	National & Other Events	6,000	0	0	6,000	0	6,000	6,000	4,974	1,026	1,026
6292	Dietary	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
6293	Refreshment & Meals	5,500	0	0	5,500	0	5,500	5,500	5,470	30	30
6294	Other	50,000	0	0	50,000	0	50,000	50,000	49,743	257	257
<b>Education Subventions &amp; Training</b>		<b>18,000</b>	<b>(1,526)</b>	<b>0</b>	<b>16,474</b>	<b>0</b>	<b>16,474</b>	<b>16,474</b>	<b>16,473</b>	<b>1</b>	<b>1</b>
6302	Training (including Scholarships)	18,000	(1,526)	0	16,474	0	16,474	16,474	16,473	1	1
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>925</b>	<b>0</b>	<b>0</b>	<b>925</b>	<b>0</b>	<b>925</b>	<b>925</b>	<b>609</b>	<b>316</b>	<b>316</b>
6311	Rates & Taxes	925	0	0	925	0	925	925	609	316	316
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>14,789,398</b>	<b>0</b>	<b>0</b>	<b>14,789,398</b>	<b>0</b>	<b>14,789,398</b>	<b>14,789,398</b>	<b>14,753,829</b>	<b>35,569</b>	<b>35,569</b>
6321	Subsidies & Contributions to Local Organisation	14,789,398	0	0	14,789,398	0	14,789,398	14,789,398	14,753,829	35,569	35,569

MR. M. WATKINS  
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**AGENCY 47 - MINISTRY OF HEALTH  
PROGRAMME 475 - HEALTH SCIENCES EDUCATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,643,097</b>	<b>(72,369)</b>	<b>0</b>	<b>1,570,728</b>	<b>0</b>	<b>1,570,728</b>	<b>1,570,728</b>	<b>1,398,600</b>	<b>172,128</b>	<b>172,128</b>
<b>Wages &amp; Salaries</b>		<b>124,563</b>	<b>(1,058)</b>	<b>0</b>	<b>123,505</b>	<b>0</b>	<b>123,505</b>	<b>123,505</b>	<b>123,430</b>	<b>75</b>	<b>75</b>
6111	Administrative	3,765	334	0	4,099	0	4,099	4,099	4,099	0	0
6112	Senior Technical	40,461	(954)	0	39,507	0	39,507	39,507	39,507	0	0
6113	Other Technical & Craft Skilled	16,370	279	0	16,649	0	16,649	16,649	16,649	0	0
6114	Clerical & Office Support	5,405	(747)	0	4,658	0	4,658	4,658	4,658	0	0
6115	Semi-Skilled Operatives & Unskilled	3,992	21	0	4,013	0	4,013	4,013	4,013	0	0
6116	Contracted Employees	42,573	0	0	42,573	0	42,573	42,573	42,573	0	0
6117	Temporary Employees	11,997	9	0	12,006	0	12,006	12,006	11,931	75	75
<b>Overhead Expenses</b>		<b>32,256</b>	<b>1,059</b>	<b>0</b>	<b>33,315</b>	<b>0</b>	<b>33,315</b>	<b>33,315</b>	<b>33,218</b>	<b>97</b>	<b>97</b>
6131	Other Direct Labour Costs	600	103	0	703	0	703	703	703	0	0
6133	Benefits & Allowances	19,660	0	0	19,660	0	19,660	19,660	19,660	0	0
6134	National Insurance	11,996	956	0	12,952	0	12,952	12,952	12,855	97	97
<b>Materials, Equipment &amp; Supplies</b>		<b>85,418</b>	<b>20,000</b>	<b>0</b>	<b>105,418</b>	<b>0</b>	<b>105,418</b>	<b>105,418</b>	<b>100,953</b>	<b>4,465</b>	<b>4,465</b>
6221	Drugs & Medical Supplies	15,000	10,000	0	25,000	0	25,000	25,000	25,000	0	0
6222	Field Materials & Supplies	35,000	0	0	35,000	0	35,000	35,000	30,970	4,030	4,030
6223	Office Materials & Supplies	15,000	10,000	0	25,000	0	25,000	25,000	24,609	391	391
6224	Print & Non-Print Materials	20,418	0	0	20,418	0	20,418	20,418	20,374	44	44
<b>Fuel &amp; Lubricants</b>		<b>1,432</b>	<b>0</b>	<b>0</b>	<b>1,432</b>	<b>0</b>	<b>1,432</b>	<b>1,432</b>	<b>1,418</b>	<b>14</b>	<b>14</b>
6231	Fuel & Lubricants	1,432	0	0	1,432	0	1,432	1,432	1,418	14	14
<b>Rental &amp; Maintenance of Buildings</b>		<b>164,470</b>	<b>(15,700)</b>	<b>0</b>	<b>148,770</b>	<b>0</b>	<b>148,770</b>	<b>148,770</b>	<b>103,783</b>	<b>44,987</b>	<b>44,987</b>
6241	Rental of Buildings	121,470	(25,800)	0	95,670	0	95,670	95,670	56,710	38,960	38,960
6242	Maintenance of Buildings	28,000	10,100	0	38,100	0	38,100	38,100	32,360	5,740	5,740
6243	Janitorial & Cleaning Supplies	15,000	0	0	15,000	0	15,000	15,000	14,713	287	287
<b>Maintenance of Infrastructure</b>		<b>5,780</b>	<b>2,500</b>	<b>0</b>	<b>8,280</b>	<b>0</b>	<b>8,280</b>	<b>8,280</b>	<b>8,121</b>	<b>159</b>	<b>159</b>
6255	Maintenance of Other Infrastructure	5,780	2,500	0	8,280	0	8,280	8,280	8,121	159	159

**AGENCY 47 - MINISTRY OF HEALTH  
PROGRAMME 475 - HEALTH SCIENCES EDUCATION  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>33,150</b>	<b>0</b>	<b>0</b>	<b>33,150</b>	<b>0</b>	<b>33,150</b>	<b>33,150</b>	<b>25,154</b>	<b>7,996</b>	<b>7,996</b>
6261	Local Travel & Subsistence	30,000	0	0	30,000	0	30,000	30,000	22,223	7,777	7,777
6263	Postage, Telex & Cablegrams	50	0	0	50	0	50	50	0	50	50
6264	Vehicle Spares & Service	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6265	Other Transport, Travel & Postage	2,000	0	0	2,000	0	2,000	2,000	1,831	169	169
<b>Utility Charges</b>		<b>21,894</b>	<b>0</b>	<b>0</b>	<b>21,894</b>	<b>0</b>	<b>21,894</b>	<b>21,894</b>	<b>21,892</b>	<b>2</b>	<b>2</b>
6271	Telephone & Internet Charges	5,484	0	0	5,484	0	5,484	5,484	5,484	0	0
6272	Electricity Charges	11,674	0	0	11,674	0	11,674	11,674	11,672	2	2
6273	Water Charges	4,736	0	0	4,736	0	4,736	4,736	4,736	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>88,147</b>	<b>2,500</b>	<b>0</b>	<b>90,647</b>	<b>0</b>	<b>90,647</b>	<b>90,647</b>	<b>88,501</b>	<b>2,146</b>	<b>2,146</b>
6281	Security Services	65,897	0	0	65,897	0	65,897	65,897	65,897	0	0
6282	Equipment Maintenance	8,000	0	0	8,000	0	8,000	8,000	7,236	764	764
6283	Cleaning & Extermination Services	4,250	0	0	4,250	0	4,250	4,250	3,038	1,212	1,212
6284	Other	10,000	2,500	0	12,500	0	12,500	12,500	12,330	170	170
<b>Other Operating Expenses</b>		<b>535,720</b>	<b>(61,670)</b>	<b>0</b>	<b>474,050</b>	<b>0</b>	<b>474,050</b>	<b>474,050</b>	<b>460,266</b>	<b>13,784</b>	<b>13,784</b>
6291	National & Other Events	5,000	8,000	0	13,000	0	13,000	13,000	11,567	1,433	1,433
6292	Dietary	528,120	(69,670)	0	458,450	0	458,450	458,450	446,486	11,964	11,964
6293	Refreshment & Meals	2,000	0	0	2,000	0	2,000	2,000	1,974	26	26
6294	Other	600	0	0	600	0	600	600	239	361	361
<b>Education Subventions &amp; Training</b>		<b>550,000</b>	<b>(20,000)</b>	<b>0</b>	<b>530,000</b>	<b>0</b>	<b>530,000</b>	<b>530,000</b>	<b>431,598</b>	<b>98,402</b>	<b>98,402</b>
6302	Training (including Scholarships)	550,000	(20,000)	0	530,000	0	530,000	530,000	431,598	98,402	98,402
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>267</b>	<b>0</b>	<b>0</b>	<b>267</b>	<b>0</b>	<b>267</b>	<b>267</b>	<b>266</b>	<b>1</b>	<b>1</b>
6311	Rates & Taxes	267	0	0	267	0	267	267	266	1	1

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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>2,135,331</b>	<b>5,500</b>	<b>0</b>	<b>2,140,831</b>	<b>0</b>	<b>2,140,831</b>	<b>2,137,559</b>	<b>2,086,562</b>	<b>54,269</b>	<b>50,997</b>
<b>Wages &amp; Salaries</b>		<b>429,436</b>	<b>0</b>	<b>0</b>	<b>429,436</b>	<b>0</b>	<b>429,436</b>	<b>426,502</b>	<b>426,332</b>	<b>3,104</b>	<b>170</b>
6111	Administrative	16,215	0	0	16,215	0	16,215	16,215	16,215	0	0
6112	Senior Technical	69,061	0	0	69,061	0	69,061	68,721	68,721	340	0
6113	Other Technical & Craft Skilled	141,726	0	0	141,726	0	141,726	140,236	140,236	1,490	0
6114	Clerical & Office Support	4,948	0	0	4,948	0	4,948	4,948	4,948	0	0
6115	Semi-Skilled Operatives & Unskilled	43,612	0	0	43,612	0	43,612	42,508	42,508	1,104	0
6116	Contracted Employees	143,215	0	0	143,215	0	143,215	143,215	143,215	0	0
6117	Temporary Employees	10,659	0	0	10,659	0	10,659	10,659	10,489	170	170
<b>Overhead Expenses</b>		<b>49,473</b>	<b>0</b>	<b>0</b>	<b>49,473</b>	<b>0</b>	<b>49,473</b>	<b>49,135</b>	<b>47,673</b>	<b>1,800</b>	<b>1,462</b>
6131	Other Direct Labour Costs	2,258	1,211	0	3,469	0	3,469	3,469	3,469	0	0
6133	Benefits & Allowances	24,068	0	0	24,068	0	24,068	24,068	22,606	1,462	1,462
6134	National Insurance	23,147	(1,211)	0	21,936	0	21,936	21,598	21,598	338	0
<b>Materials, Equipment &amp; Supplies</b>		<b>1,259,457</b>	<b>3,000</b>	<b>0</b>	<b>1,262,457</b>	<b>0</b>	<b>1,262,457</b>	<b>1,262,457</b>	<b>1,259,190</b>	<b>3,267</b>	<b>3,267</b>
6221	Drugs & Medical Supplies	1,228,457	3,000	0	1,231,457	0	1,231,457	1,231,457	1,231,457	0	0
6222	Field Materials & Supplies	11,000	0	0	11,000	0	11,000	11,000	8,952	2,048	2,048
6223	Office Materials & Supplies	5,000	0	0	5,000	0	5,000	5,000	3,986	1,014	1,014
6224	Print & Non-Print Materials	15,000	0	0	15,000	0	15,000	15,000	14,795	205	205
<b>Fuel &amp; Lubricants</b>		<b>5,600</b>	<b>0</b>	<b>0</b>	<b>5,600</b>	<b>0</b>	<b>5,600</b>	<b>5,600</b>	<b>3,396</b>	<b>2,204</b>	<b>2,204</b>
6231	Fuel & Lubricants	5,600	0	0	5,600	0	5,600	5,600	3,396	2,204	2,204
<b>Rental &amp; Maintenance of Buildings</b>		<b>17,088</b>	<b>0</b>	<b>0</b>	<b>17,088</b>	<b>0</b>	<b>17,088</b>	<b>17,088</b>	<b>13,092</b>	<b>3,996</b>	<b>3,996</b>
6242	Maintenance of Buildings	12,110	0	0	12,110	0	12,110	12,110	10,353	1,757	1,757
6243	Janitorial & Cleaning Supplies	4,978	0	0	4,978	0	4,978	4,978	2,739	2,239	2,239
<b>Maintenance of Infrastructure</b>		<b>770</b>	<b>0</b>	<b>0</b>	<b>770</b>	<b>0</b>	<b>770</b>	<b>770</b>	<b>700</b>	<b>70</b>	<b>70</b>
6255	Maintenance of Other Infrastructure	770	0	0	770	0	770	770	700	70	70

**AGENCY 47 - MINISTRY OF HEALTH  
PROGRAMME 476 - STANDARDS & TECHNICAL SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>83,717</b>	<b>(1,550)</b>	<b>0</b>	<b>82,167</b>	<b>0</b>	<b>82,167</b>	<b>82,167</b>	<b>76,867</b>	<b>5,300</b>	<b>5,300</b>
6261	Local Travel & Subsistence	70,000	1,450	0	71,450	0	71,450	71,450	66,797	4,653	4,653
6263	Postage, Telex & Cablegrams	767	0	0	767	0	767	767	123	644	644
6264	Vehicle Spares & Service	3,950	0	0	3,950	0	3,950	3,950	3,950	0	0
6265	Other Transport, Travel & Postage	9,000	(3,000)	0	6,000	0	6,000	6,000	5,997	3	3
<b>Utility Charges</b>		<b>26,566</b>	<b>4,050</b>	<b>0</b>	<b>30,616</b>	<b>0</b>	<b>30,616</b>	<b>30,616</b>	<b>30,596</b>	<b>20</b>	<b>20</b>
6271	Telephone & Internet Charges	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6272	Electricity Charges	19,566	4,050	0	23,616	0	23,616	23,616	23,596	20	20
6273	Water Charges	3,800	0	0	3,800	0	3,800	3,800	3,800	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>177,839</b>	<b>0</b>	<b>0</b>	<b>177,839</b>	<b>0</b>	<b>177,839</b>	<b>177,839</b>	<b>155,405</b>	<b>22,434</b>	<b>22,434</b>
6281	Security Services	5,018	0	0	5,018	0	5,018	5,018	4,914	104	104
6282	Equipment Maintenance	110,000	0	0	110,000	0	110,000	110,000	95,378	14,622	14,622
6283	Cleaning & Extermination Services	2,175	0	0	2,175	0	2,175	2,175	1,534	641	641
6284	Other	60,646	0	0	60,646	0	60,646	60,646	53,579	7,067	7,067
<b>Other Operating Expenses</b>		<b>19,573</b>	<b>0</b>	<b>0</b>	<b>19,573</b>	<b>0</b>	<b>19,573</b>	<b>19,573</b>	<b>13,474</b>	<b>6,099</b>	<b>6,099</b>
6291	National & Other Events	8,000	0	0	8,000	0	8,000	8,000	5,890	2,110	2,110
6292	Dietary	3,000	0	0	3,000	0	3,000	3,000	1,482	1,518	1,518
6293	Refreshment & Meals	3,500	0	0	3,500	0	3,500	3,500	3,488	12	12
6294	Other	5,073	0	0	5,073	0	5,073	5,073	2,614	2,459	2,459
<b>Education Subventions &amp; Training</b>		<b>41,900</b>	<b>0</b>	<b>0</b>	<b>41,900</b>	<b>0</b>	<b>41,900</b>	<b>41,900</b>	<b>35,928</b>	<b>5,972</b>	<b>5,972</b>
6302	Training (including Scholarships)	41,900	0	0	41,900	0	41,900	41,900	35,928	5,972	5,972
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>23,912</b>	<b>0</b>	<b>0</b>	<b>23,912</b>	<b>0</b>	<b>23,912</b>	<b>23,912</b>	<b>23,909</b>	<b>3</b>	<b>3</b>
6322	Subsidies & Contributions to Int'l Organisation	23,912	0	0	23,912	0	23,912	23,912	23,909	3	3

MR. M. WATKINS  
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**AGENCY 47 - MINISTRY OF HEALTH  
PROGRAMME 477 - DISABILITY & REHABILITATION SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>806,412</b>	<b>2</b>	<b>0</b>	<b>806,414</b>	<b>0</b>	<b>806,414</b>	<b>801,764</b>	<b>788,880</b>	<b>17,534</b>	<b>12,884</b>
<b>Wages &amp; Salaries</b>		<b>377,600</b>	<b>1,418</b>	<b>0</b>	<b>379,018</b>	<b>0</b>	<b>379,018</b>	<b>374,369</b>	<b>374,129</b>	<b>4,889</b>	<b>240</b>
6111	Administrative	23,122	0	0	23,122	0	23,122	23,122	23,122	0	0
6112	Senior Technical	108,778	4,568	0	113,346	0	113,346	108,778	108,778	4,568	0
6113	Other Technical & Craft Skilled	41,240	(609)	0	40,631	0	40,631	40,550	40,550	81	0
6114	Clerical & Office Support	8,012	0	0	8,012	0	8,012	8,012	8,012	0	0
6115	Semi-Skilled Operatives & Unskilled	50,059	(2,541)	0	47,518	0	47,518	47,518	47,518	0	0
6116	Contracted Employees	125,194	0	0	125,194	0	125,194	125,194	124,954	240	240
6117	Temporary Employees	21,195	0	0	21,195	0	21,195	21,195	21,195	0	0
<b>Overhead Expenses</b>		<b>39,182</b>	<b>(1,417)</b>	<b>0</b>	<b>37,765</b>	<b>0</b>	<b>37,765</b>	<b>37,765</b>	<b>37,765</b>	<b>0</b>	<b>0</b>
6131	Other Direct Labour Costs	180	(12)	0	168	0	168	168	168	0	0
6133	Benefits & Allowances	19,580	0	0	19,580	0	19,580	19,580	19,580	0	0
6134	National Insurance	19,422	(1,405)	0	18,017	0	18,017	18,017	18,017	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>35,030</b>	<b>11,975</b>	<b>0</b>	<b>47,005</b>	<b>0</b>	<b>47,005</b>	<b>47,005</b>	<b>46,654</b>	<b>351</b>	<b>351</b>
6221	Drugs & Medical Supplies	18,727	11,600	0	30,327	0	30,327	30,327	30,327	0	0
6222	Field Materials & Supplies	7,603	(800)	0	6,803	0	6,803	6,803	6,486	317	317
6223	Office Materials & Supplies	3,200	1,500	0	4,700	0	4,700	4,700	4,666	34	34
6224	Print & Non-Print Materials	5,500	(325)	0	5,175	0	5,175	5,175	5,175	0	0
<b>Fuel &amp; Lubricants</b>		<b>6,000</b>	<b>(900)</b>	<b>0</b>	<b>5,100</b>	<b>0</b>	<b>5,100</b>	<b>5,100</b>	<b>4,863</b>	<b>237</b>	<b>237</b>
6231	Fuel & Lubricants	6,000	(900)	0	5,100	0	5,100	5,100	4,863	237	237
<b>Rental &amp; Maintenance of Buildings</b>		<b>19,000</b>	<b>520</b>	<b>0</b>	<b>19,520</b>	<b>0</b>	<b>19,520</b>	<b>19,519</b>	<b>17,804</b>	<b>1,716</b>	<b>1,715</b>
6242	Maintenance of Buildings	15,000	(1,380)	0	13,620	0	13,620	13,619	12,322	1,298	1,297
6243	Janitorial & Cleaning Supplies	4,000	1,900	0	5,900	0	5,900	5,900	5,482	418	418
<b>Maintenance of Infrastructure</b>		<b>8,000</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>	<b>7,829</b>	<b>171</b>	<b>171</b>
6255	Maintenance of Other Infrastructure	8,000	0	0	8,000	0	8,000	8,000	7,829	171	171



**AGENCY 47 - MINISTRY OF HEALTH  
PROGRAMME 477 - DISABILITY & REHABILITATION SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>28,994</b>	<b>(3,500)</b>	<b>0</b>	<b>25,494</b>	<b>0</b>	<b>25,494</b>	<b>25,494</b>	<b>25,370</b>	<b>124</b>	<b>124</b>
6261	Local Travel & Subsistence	22,000	(1,000)	0	21,000	0	21,000	21,000	20,908	92	92
6264	Vehicle Spares & Service	6,994	(2,500)	0	4,494	0	4,494	4,494	4,462	32	32
<b>Utility Charges</b>		<b>11,586</b>	<b>0</b>	<b>0</b>	<b>11,586</b>	<b>0</b>	<b>11,586</b>	<b>11,586</b>	<b>11,586</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	3,560	0	0	3,560	0	3,560	3,560	3,560	0	0
6272	Electricity Charges	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6273	Water Charges	2,026	0	0	2,026	0	2,026	2,026	2,026	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>61,210</b>	<b>(1,409)</b>	<b>0</b>	<b>59,801</b>	<b>0</b>	<b>59,801</b>	<b>59,801</b>	<b>53,681</b>	<b>6,120</b>	<b>6,120</b>
6281	Security Services	42,524	0	0	42,524	0	42,524	42,524	37,676	4,848	4,848
6282	Equipment Maintenance	11,886	(487)	0	11,399	0	11,399	11,399	10,127	1,272	1,272
6283	Cleaning & Extermination Services	3,000	(746)	0	2,254	0	2,254	2,254	2,254	0	0
6284	Other	3,800	(176)	0	3,624	0	3,624	3,624	3,624	0	0
<b>Other Operating Expenses</b>		<b>55,620</b>	<b>(2,059)</b>	<b>0</b>	<b>53,561</b>	<b>0</b>	<b>53,561</b>	<b>53,561</b>	<b>50,398</b>	<b>3,163</b>	<b>3,163</b>
6291	National & Other Events	7,000	0	0	7,000	0	7,000	7,000	6,993	7	7
6292	Dietary	17,520	(1,900)	0	15,620	0	15,620	15,620	12,886	2,734	2,734
6293	Refreshment & Meals	2,100	0	0	2,100	0	2,100	2,100	1,678	422	422
6294	Other	29,000	(159)	0	28,841	0	28,841	28,841	28,841	0	0
<b>Education Subventions &amp; Training</b>		<b>35,000</b>	<b>(4,626)</b>	<b>0</b>	<b>30,374</b>	<b>0</b>	<b>30,374</b>	<b>30,374</b>	<b>29,611</b>	<b>763</b>	<b>763</b>
6302	Training (including Scholarships)	35,000	(4,626)	0	30,374	0	30,374	30,374	29,611	763	763
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>280</b>	<b>0</b>	<b>0</b>	<b>280</b>	<b>0</b>	<b>280</b>	<b>280</b>	<b>280</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	280	0	0	280	0	280	280	280	0	0
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>128,910</b>	<b>0</b>	<b>0</b>	<b>128,910</b>	<b>0</b>	<b>128,910</b>	<b>128,910</b>	<b>128,910</b>	<b>0</b>	<b>0</b>
6321	Subsidies & Contributions to Local Organisation	128,910	0	0	128,910	0	128,910	128,910	128,910	0	0

MR. M. WATKINS  
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**AGENCY 47 - MINISTRY OF HEALTH**  
**PROGRAMME 478 - DISEASE CONTROL - NON-COMMUNICABLE DISEASES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>742,600</b>	<b>47,501</b>	<b>0</b>	<b>790,101</b>	<b>0</b>	<b>790,101</b>	<b>780,564</b>	<b>723,860</b>	<b>66,241</b>	<b>56,704</b>
<b>Wages &amp; Salaries</b>		<b>91,022</b>	<b>(1,381)</b>	<b>0</b>	<b>89,641</b>	<b>0</b>	<b>89,641</b>	<b>81,295</b>	<b>81,294</b>	<b>8,347</b>	<b>1</b>
6111	Administrative	7,076	0	0	7,076	0	7,076	6,392	6,392	684	0
6112	Senior Technical	41,805	148	0	41,953	0	41,953	41,953	41,952	1	1
6113	Other Technical & Craft Skilled	2,033	111	0	2,144	0	2,144	2,144	2,144	0	0
6114	Clerical & Office Support	2,979	0	0	2,979	0	2,979	2,782	2,782	197	0
6115	Semi-Skilled Operatives & Unskilled	2,912	16	0	2,928	0	2,928	2,928	2,928	0	0
6116	Contracted Employees	34,217	(1,656)	0	32,561	0	32,561	25,096	25,096	7,465	0
<b>Overhead Expenses</b>		<b>9,877</b>	<b>1,382</b>	<b>0</b>	<b>11,259</b>	<b>0</b>	<b>11,259</b>	<b>10,068</b>	<b>9,518</b>	<b>1,741</b>	<b>550</b>
6131	Other Direct Labour Costs	248	966	0	1,214	0	1,214	890	890	324	0
6133	Benefits & Allowances	4,857	416	0	5,273	0	5,273	5,273	4,723	550	550
6134	National Insurance	4,772	0	0	4,772	0	4,772	3,905	3,905	867	0
<b>Materials, Equipment &amp; Supplies</b>		<b>411,400</b>	<b>0</b>	<b>0</b>	<b>411,400</b>	<b>0</b>	<b>411,400</b>	<b>411,400</b>	<b>410,312</b>	<b>1,088</b>	<b>1,088</b>
6221	Drugs & Medical Supplies	391,400	0	0	391,400	0	391,400	391,400	391,400	0	0
6222	Field Materials & Supplies	3,000	0	0	3,000	0	3,000	3,000	2,621	379	379
6223	Office Materials & Supplies	3,000	0	0	3,000	0	3,000	3,000	2,314	686	686
6224	Print & Non-Print Materials	14,000	0	0	14,000	0	14,000	14,000	13,977	23	23
<b>Fuel &amp; Lubricants</b>		<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>384</b>	<b>616</b>	<b>616</b>
6231	Fuel & Lubricants	1,000	0	0	1,000	0	1,000	1,000	384	616	616
<b>Rental &amp; Maintenance of Buildings</b>		<b>8,225</b>	<b>0</b>	<b>0</b>	<b>8,225</b>	<b>0</b>	<b>8,225</b>	<b>8,225</b>	<b>4,575</b>	<b>3,650</b>	<b>3,650</b>
6242	Maintenance of Buildings	6,500	0	0	6,500	0	6,500	6,500	3,774	2,726	2,726
6243	Janitorial & Cleaning Supplies	1,725	0	0	1,725	0	1,725	1,725	801	924	924
<b>Maintenance of Infrastructure</b>		<b>2,500</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>2,155</b>	<b>345</b>	<b>345</b>
6255	Maintenance of Other Infrastructure	2,500	0	0	2,500	0	2,500	2,500	2,155	345	345

**AGENCY 47 - MINISTRY OF HEALTH**  
**PROGRAMME 478 - DISEASE CONTROL - NON-COMMUNICABLE DISEASES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>39,900</b>	<b>3,000</b>	<b>0</b>	<b>42,900</b>	<b>0</b>	<b>42,900</b>	<b>42,900</b>	<b>32,526</b>	<b>10,374</b>	<b>10,374</b>
6261	Local Travel & Subsistence	35,000	3,000	0	38,000	0	38,000	38,000	30,651	7,349	7,349
6264	Vehicle Spares & Service	1,400	0	0	1,400	0	1,400	1,400	1,398	2	2
6265	Other Transport, Travel & Postage	3,500	0	0	3,500	0	3,500	3,500	477	3,023	3,023
<b>Utility Charges</b>		<b>8,053</b>	<b>0</b>	<b>0</b>	<b>8,053</b>	<b>0</b>	<b>8,053</b>	<b>8,053</b>	<b>8,053</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	3,352	0	0	3,352	0	3,352	3,352	3,352	0	0
6272	Electricity Charges	4,356	0	0	4,356	0	4,356	4,356	4,356	0	0
6273	Water Charges	345	0	0	345	0	345	345	345	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>36,568</b>	<b>7,114</b>	<b>0</b>	<b>43,682</b>	<b>0</b>	<b>43,682</b>	<b>43,682</b>	<b>35,450</b>	<b>8,232</b>	<b>8,232</b>
6281	Security Services	12,196	7,114	0	19,310	0	19,310	19,310	17,518	1,792	1,792
6282	Equipment Maintenance	1,200	0	0	1,200	0	1,200	1,200	565	635	635
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	1,000	75	925	925
6284	Other	22,172	0	0	22,172	0	22,172	22,172	17,292	4,880	4,880
<b>Other Operating Expenses</b>		<b>15,622</b>	<b>3,500</b>	<b>0</b>	<b>19,122</b>	<b>0</b>	<b>19,122</b>	<b>19,122</b>	<b>14,528</b>	<b>4,594</b>	<b>4,594</b>
6291	National & Other Events	7,500	3,500	0	11,000	0	11,000	11,000	7,571	3,429	3,429
6292	Dietary	3,660	0	0	3,660	0	3,660	3,660	3,370	290	290
6293	Refreshment & Meals	1,462	0	0	1,462	0	1,462	1,462	1,359	103	103
6294	Other	3,000	0	0	3,000	0	3,000	3,000	2,228	772	772
<b>Education Subventions &amp; Training</b>		<b>90,000</b>	<b>33,886</b>	<b>0</b>	<b>123,886</b>	<b>0</b>	<b>123,886</b>	<b>123,886</b>	<b>97,379</b>	<b>26,507</b>	<b>26,507</b>
6302	Training (including Scholarships)	90,000	33,886	0	123,886	0	123,886	123,886	97,379	26,507	26,507
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>747</b>	<b>0</b>	<b>0</b>	<b>747</b>	<b>0</b>	<b>747</b>	<b>747</b>	<b>0</b>	<b>747</b>	<b>747</b>
6311	Rates & Taxes	747	0	0	747	0	747	747	0	747	747
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>27,686</b>	<b>0</b>	<b>0</b>	<b>27,686</b>	<b>0</b>	<b>27,686</b>	<b>27,686</b>	<b>27,686</b>	<b>0</b>	<b>0</b>
6321	Subsidies & Contributions to Local Organisation	27,686	0	0	27,686	0	27,686	27,686	27,686	0	0

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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,380,785</b>	<b>14,538</b>	<b>0</b>	<b>1,395,323</b>	<b>0</b>	<b>1,395,323</b>	<b>1,395,323</b>	<b>1,393,047</b>	<b>2,276</b>	<b>2,276</b>
<b>Wages &amp; Salaries</b>		<b>604,188</b>	<b>27,000</b>	<b>0</b>	<b>631,188</b>	<b>0</b>	<b>631,188</b>	<b>631,188</b>	<b>631,117</b>	<b>71</b>	<b>71</b>
6111	Administrative	58,979	0	0	58,979	0	58,979	58,979	58,979	0	0
6112	Senior Technical	53,200	0	0	53,200	0	53,200	53,200	53,200	0	0
6113	Other Technical & Craft Skilled	18,715	0	0	18,715	0	18,715	18,715	18,715	0	0
6114	Clerical & Office Support	49,628	0	0	49,628	0	49,628	49,628	49,622	6	6
6115	Semi-Skilled Operatives & Unskilled	28,429	0	0	28,429	0	28,429	28,429	28,421	8	8
6116	Contracted Employees	387,110	27,000	0	414,110	0	414,110	414,110	414,053	57	57
6117	Temporary Employees	8,127	0	0	8,127	0	8,127	8,127	8,127	0	0
<b>Overhead Expenses</b>		<b>46,862</b>	<b>0</b>	<b>0</b>	<b>46,862</b>	<b>0</b>	<b>46,862</b>	<b>46,862</b>	<b>46,862</b>	<b>0</b>	<b>0</b>
6131	Other Direct Labour Costs	8,507	0	0	8,507	0	8,507	8,507	8,507	0	0
6133	Benefits & Allowances	21,447	0	0	21,447	0	21,447	21,447	21,447	0	0
6134	National Insurance	16,908	0	0	16,908	0	16,908	16,908	16,908	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>105,812</b>	<b>19,709</b>	<b>0</b>	<b>125,521</b>	<b>0</b>	<b>125,521</b>	<b>125,521</b>	<b>125,462</b>	<b>59</b>	<b>59</b>
6221	Drugs & Medical Supplies	51,112	17,052	0	68,164	0	68,164	68,164	68,164	0	0
6222	Field Materials & Supplies	6,500	2,657	0	9,157	0	9,157	9,157	9,157	0	0
6223	Office Materials & Supplies	32,000	0	0	32,000	0	32,000	32,000	31,941	59	59
6224	Print & Non-Print Materials	16,200	0	0	16,200	0	16,200	16,200	16,200	0	0
<b>Fuel &amp; Lubricants</b>		<b>15,260</b>	<b>0</b>	<b>0</b>	<b>15,260</b>	<b>0</b>	<b>15,260</b>	<b>15,260</b>	<b>15,259</b>	<b>1</b>	<b>1</b>
6231	Fuel & Lubricants	15,260	0	0	15,260	0	15,260	15,260	15,259	1	1
<b>Rental &amp; Maintenance of Buildings</b>		<b>57,985</b>	<b>(13,365)</b>	<b>0</b>	<b>44,620</b>	<b>0</b>	<b>44,620</b>	<b>44,620</b>	<b>44,591</b>	<b>29</b>	<b>29</b>
6241	Rental of Buildings	24,485	(13,365)	0	11,120	0	11,120	11,120	11,120	0	0
6242	Maintenance of Buildings	19,500	0	0	19,500	0	19,500	19,500	19,472	28	28
6243	Janitorial & Cleaning Supplies	14,000	0	0	14,000	0	14,000	14,000	13,999	1	1
<b>Maintenance of Infrastructure</b>		<b>16,500</b>	<b>0</b>	<b>0</b>	<b>16,500</b>	<b>0</b>	<b>16,500</b>	<b>16,500</b>	<b>16,496</b>	<b>4</b>	<b>4</b>
6252	Maintenance of Bridges	2,000	0	0	2,000	0	2,000	2,000	1,996	4	4
6255	Maintenance of Other Infrastructure	14,500	0	0	14,500	0	14,500	14,500	14,500	0	0

**AGENCY 51 - MINISTRY OF HOME AFFAIRS**  
**PROGRAMME 511 - POLICY DEVELOPMENT & ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>25,010</b>	<b>3,890</b>	<b>0</b>	<b>28,900</b>	<b>0</b>	<b>28,900</b>	<b>28,900</b>	<b>28,735</b>	<b>165</b>	<b>165</b>
6261	Local Travel & Subsistence	14,800	900	0	15,700	0	15,700	15,700	15,700	0	0
6263	Postage, Telex & Cablegrams	210	0	0	210	0	210	210	58	152	152
6264	Vehicle Spares & Service	9,100	2,990	0	12,090	0	12,090	12,090	12,077	13	13
6265	Other Transport, Travel & Postage	900	0	0	900	0	900	900	900	0	0
<b>Utility Charges</b>		<b>92,040</b>	<b>(29,918)</b>	<b>0</b>	<b>62,122</b>	<b>0</b>	<b>62,122</b>	<b>62,122</b>	<b>61,385</b>	<b>737</b>	<b>737</b>
6271	Telephone & Internet Charges	16,440	(5,228)	0	11,212	0	11,212	11,212	10,539	673	673
6272	Electricity Charges	68,600	(24,690)	0	43,910	0	43,910	43,910	43,910	0	0
6273	Water Charges	7,000	0	0	7,000	0	7,000	7,000	6,936	64	64
<b>Other Goods &amp; Services Purchased</b>		<b>88,917</b>	<b>6,093</b>	<b>0</b>	<b>95,010</b>	<b>0</b>	<b>95,010</b>	<b>95,010</b>	<b>94,884</b>	<b>126</b>	<b>126</b>
6281	Security Services	23,247	(12,592)	0	10,655	0	10,655	10,655	10,655	0	0
6282	Equipment Maintenance	24,800	7,038	0	31,838	0	31,838	31,838	31,788	50	50
6283	Cleaning & Extermination Services	6,300	599	0	6,899	0	6,899	6,899	6,823	76	76
6284	Other	34,570	11,048	0	45,618	0	45,618	45,618	45,618	0	0
<b>Other Operating Expenses</b>		<b>306,461</b>	<b>1,000</b>	<b>0</b>	<b>307,461</b>	<b>0</b>	<b>307,461</b>	<b>307,461</b>	<b>307,458</b>	<b>3</b>	<b>3</b>
6291	National & Other Events	720	0	0	720	0	720	720	719	1	1
6292	Dietary	18,500	0	0	18,500	0	18,500	18,500	18,498	2	2
6293	Refreshment & Meals	6,900	1,000	0	7,900	0	7,900	7,900	7,900	0	0
6294	Other	280,341	0	0	280,341	0	280,341	280,341	280,341	0	0
<b>Education Subventions &amp; Training</b>		<b>5,000</b>	<b>129</b>	<b>0</b>	<b>5,129</b>	<b>0</b>	<b>5,129</b>	<b>5,129</b>	<b>5,128</b>	<b>1</b>	<b>1</b>
6302	Training (including Scholarships)	5,000	129	0	5,129	0	5,129	5,129	5,128	1	1
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>1,023</b>	<b>0</b>	<b>0</b>	<b>1,023</b>	<b>0</b>	<b>1,023</b>	<b>1,023</b>	<b>899</b>	<b>124</b>	<b>124</b>
6311	Rates & Taxes	1,023	0	0	1,023	0	1,023	1,023	899	124	124
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>15,727</b>	<b>0</b>	<b>0</b>	<b>15,727</b>	<b>0</b>	<b>15,727</b>	<b>15,727</b>	<b>14,771</b>	<b>956</b>	<b>956</b>
6321	Subsidies & Contributions to Local Organisation	15,662	0	0	15,662	0	15,662	15,662	14,706	956	956
6322	Subsidies & Contributions to Int'l Organisation	65	0	0	65	0	65	65	65	0	0

MR. A. ALLY  
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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>19,699,819</b>	<b>0</b>	<b>1,750,000</b>	<b>21,449,819</b>	<b>0</b>	<b>21,449,819</b>	<b>21,449,819</b>	<b>21,448,988</b>	<b>831</b>	<b>831</b>
<b>Wages &amp; Salaries</b>		<b>9,774,624</b>	<b>(163,482)</b>	<b>0</b>	<b>9,611,142</b>	<b>0</b>	<b>9,611,142</b>	<b>9,611,142</b>	<b>9,610,579</b>	<b>563</b>	<b>563</b>
6111	Administrative	581,126	0	0	581,126	0	581,126	581,126	581,126	0	0
6112	Senior Technical	3,304	0	0	3,304	0	3,304	3,304	3,304	0	0
6113	Other Technical & Craft Skilled	1,659,900	0	0	1,659,900	0	1,659,900	1,659,900	1,659,900	0	0
6114	Clerical & Office Support	6,513,093	(163,482)	0	6,349,611	0	6,349,611	6,349,611	6,349,589	22	22
6115	Semi-Skilled Operatives & Unskilled	760,185	0	0	760,185	0	760,185	760,185	759,644	541	541
6116	Contracted Employees	257,016	0	0	257,016	0	257,016	257,016	257,016	0	0
<b>Overhead Expenses</b>		<b>3,268,248</b>	<b>163,482</b>	<b>0</b>	<b>3,431,730</b>	<b>0</b>	<b>3,431,730</b>	<b>3,431,730</b>	<b>3,431,726</b>	<b>4</b>	<b>4</b>
6131	Other Direct Labour Costs	538,668	0	0	538,668	0	538,668	538,668	538,668	0	0
6133	Benefits & Allowances	2,198,361	(66)	0	2,198,295	0	2,198,295	2,198,295	2,198,291	4	4
6134	National Insurance	531,219	163,548	0	694,767	0	694,767	694,767	694,767	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>553,000</b>	<b>0</b>	<b>350,000</b>	<b>903,000</b>	<b>0</b>	<b>903,000</b>	<b>903,000</b>	<b>902,972</b>	<b>28</b>	<b>28</b>
6221	Drugs & Medical Supplies	23,000	0	0	23,000	0	23,000	23,000	23,000	0	0
6222	Field Materials & Supplies	160,000	0	250,000	410,000	0	410,000	410,000	409,983	17	17
6223	Office Materials & Supplies	120,000	0	100,000	220,000	0	220,000	220,000	219,989	11	11
6224	Print & Non-Print Materials	250,000	0	0	250,000	0	250,000	250,000	250,000	0	0
<b>Fuel &amp; Lubricants</b>		<b>1,100,000</b>	<b>0</b>	<b>0</b>	<b>1,100,000</b>	<b>0</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	1,100,000	0	0	1,100,000	0	1,100,000	1,100,000	1,100,000	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>290,239</b>	<b>0</b>	<b>50,001</b>	<b>340,240</b>	<b>0</b>	<b>340,240</b>	<b>340,240</b>	<b>340,229</b>	<b>11</b>	<b>11</b>
6241	Rental of Buildings	49,740	0	0	49,740	0	49,740	49,740	49,730	10	10
6242	Maintenance of Buildings	140,500	0	50,000	190,500	0	190,500	190,500	190,500	0	0
6243	Janitorial & Cleaning Supplies	99,999	0	1	100,000	0	100,000	100,000	99,999	1	1
<b>Maintenance of Infrastructure</b>		<b>80,000</b>	<b>0</b>	<b>50,000</b>	<b>130,000</b>	<b>0</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	80,000	0	50,000	130,000	0	130,000	130,000	130,000	0	0

**AGENCY 51 - MINISTRY OF HOME AFFAIRS  
PROGRAMME 512 - GUYANA POLICE FORCE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>2,066,201</b>	<b>0</b>	<b>599,999</b>	<b>2,666,200</b>	<b>0</b>	<b>2,666,200</b>	<b>2,666,200</b>	<b>2,666,141</b>	<b>59</b>	<b>59</b>
6261	Local Travel & Subsistence	1,700,000	0	600,000	2,300,000	0	2,300,000	2,300,000	2,299,985	15	15
6263	Postage, Telex & Cablegrams	4,700	0	0	4,700	0	4,700	4,700	4,700	0	0
6264	Vehicle Spares & Service	330,000	0	0	330,000	0	330,000	330,000	329,966	34	34
6265	Other Transport, Travel & Postage	31,501	0	(1)	31,500	0	31,500	31,500	31,490	10	10
<b>Utility Charges</b>		<b>525,000</b>	<b>0</b>	<b>0</b>	<b>525,000</b>	<b>0</b>	<b>525,000</b>	<b>525,000</b>	<b>525,000</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	220,000	0	0	220,000	0	220,000	220,000	220,000	0	0
6272	Electricity Charges	225,000	0	0	225,000	0	225,000	225,000	225,000	0	0
6273	Water Charges	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>333,500</b>	<b>(645)</b>	<b>290,000</b>	<b>622,855</b>	<b>0</b>	<b>622,855</b>	<b>622,855</b>	<b>622,854</b>	<b>1</b>	<b>1</b>
6282	Equipment Maintenance	72,000	(645)	40,000	111,355	0	111,355	111,355	111,355	0	0
6283	Cleaning & Extermination Services	61,500	0	0	61,500	0	61,500	61,500	61,500	0	0
6284	Other	200,000	0	250,000	450,000	0	450,000	450,000	449,999	1	1
<b>Other Operating Expenses</b>		<b>1,278,000</b>	<b>0</b>	<b>380,000</b>	<b>1,658,000</b>	<b>0</b>	<b>1,658,000</b>	<b>1,658,000</b>	<b>1,657,967</b>	<b>33</b>	<b>33</b>
6291	National & Other Events	6,000	0	0	6,000	0	6,000	6,000	5,998	2	2
6292	Dietary	1,085,000	0	380,000	1,465,000	0	1,465,000	1,465,000	1,464,997	3	3
6293	Refreshment & Meals	17,000	0	0	17,000	0	17,000	17,000	16,999	1	1
6294	Other	170,000	0	0	170,000	0	170,000	170,000	169,973	27	27
<b>Education Subventions &amp; Training</b>		<b>140,000</b>	<b>0</b>	<b>30,000</b>	<b>170,000</b>	<b>0</b>	<b>170,000</b>	<b>170,000</b>	<b>170,000</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	140,000	0	30,000	170,000	0	170,000	170,000	170,000	0	0
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>278,000</b>	<b>0</b>	<b>0</b>	<b>278,000</b>	<b>0</b>	<b>278,000</b>	<b>278,000</b>	<b>278,000</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	278,000	0	0	278,000	0	278,000	278,000	278,000	0	0
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>13,007</b>	<b>645</b>	<b>0</b>	<b>13,652</b>	<b>0</b>	<b>13,652</b>	<b>13,652</b>	<b>13,520</b>	<b>132</b>	<b>132</b>
6322	Subsidies & Contributions to Int'l Organisation	13,007	645	0	13,652	0	13,652	13,652	13,520	132	132

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**AGENCY 51 - MINISTRY OF HOME AFFAIRS**  
**PROGRAMME 513 - GUYANA PRISON SERVICE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>3,224,873</b>	<b>(27,000)</b>	<b>0</b>	<b>3,197,873</b>	<b>0</b>	<b>3,197,873</b>	<b>3,183,677</b>	<b>3,172,495</b>	<b>25,378</b>	<b>11,182</b>
<b>Wages &amp; Salaries</b>		<b>931,974</b>	<b>(47,601)</b>	<b>0</b>	<b>884,373</b>	<b>0</b>	<b>884,373</b>	<b>870,177</b>	<b>859,523</b>	<b>24,850</b>	<b>10,654</b>
6111	Administrative	95,263	0	0	95,263	0	95,263	88,594	87,769	7,494	825
6113	Other Technical & Craft Skilled	331,374	(12,791)	0	318,583	0	318,583	312,793	310,147	8,436	2,646
6114	Clerical & Office Support	469,256	(38,358)	0	430,898	0	430,898	430,898	424,065	6,833	6,833
6115	Semi-Skilled Operatives & Unskilled	1,942	0	0	1,942	0	1,942	1,886	1,811	131	75
6116	Contracted Employees	32,479	3,548	0	36,027	0	36,027	34,346	34,096	1,931	250
6117	Temporary Employees	1,660	0	0	1,660	0	1,660	1,660	1,635	25	25
<b>Overhead Expenses</b>		<b>259,116</b>	<b>20,601</b>	<b>0</b>	<b>279,717</b>	<b>0</b>	<b>279,717</b>	<b>279,717</b>	<b>279,683</b>	<b>34</b>	<b>34</b>
6131	Other Direct Labour Costs	36,438	0	0	36,438	0	36,438	36,438	36,438	0	0
6133	Benefits & Allowances	160,276	12,791	0	173,067	0	173,067	173,067	173,033	34	34
6134	National Insurance	62,402	7,810	0	70,212	0	70,212	70,212	70,212	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>165,500</b>	<b>(5,221)</b>	<b>0</b>	<b>160,279</b>	<b>0</b>	<b>160,279</b>	<b>160,279</b>	<b>160,277</b>	<b>2</b>	<b>2</b>
6221	Drugs & Medical Supplies	65,000	(9,500)	0	55,500	0	55,500	55,500	55,500	0	0
6222	Field Materials & Supplies	80,000	0	0	80,000	0	80,000	80,000	79,998	2	2
6223	Office Materials & Supplies	11,500	0	0	11,500	0	11,500	11,500	11,500	0	0
6224	Print & Non-Print Materials	9,000	4,279	0	13,279	0	13,279	13,279	13,279	0	0
<b>Fuel &amp; Lubricants</b>		<b>140,000</b>	<b>14,260</b>	<b>0</b>	<b>154,260</b>	<b>0</b>	<b>154,260</b>	<b>154,260</b>	<b>154,259</b>	<b>1</b>	<b>1</b>
6231	Fuel & Lubricants	140,000	14,260	0	154,260	0	154,260	154,260	154,259	1	1
<b>Rental &amp; Maintenance of Buildings</b>		<b>172,957</b>	<b>8,217</b>	<b>0</b>	<b>181,174</b>	<b>0</b>	<b>181,174</b>	<b>181,174</b>	<b>181,174</b>	<b>0</b>	<b>0</b>
6242	Maintenance of Buildings	64,000	8,217	0	72,217	0	72,217	72,217	72,217	0	0
6243	Janitorial & Cleaning Supplies	108,957	0	0	108,957	0	108,957	108,957	108,957	0	0
<b>Maintenance of Infrastructure</b>		<b>20,000</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>19,998</b>	<b>2</b>	<b>2</b>
6255	Maintenance of Other Infrastructure	20,000	0	0	20,000	0	20,000	20,000	19,998	2	2



**AGENCY 51 - MINISTRY OF HOME AFFAIRS**  
**PROGRAMME 513 - GUYANA PRISON SERVICE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>54,840</b>	<b>16,758</b>	<b>0</b>	<b>71,598</b>	<b>0</b>	<b>71,598</b>	<b>71,598</b>	<b>71,543</b>	<b>55</b>	<b>55</b>
6261	Local Travel & Subsistence	21,000	5,372	0	26,372	0	26,372	26,372	26,356	16	16
6263	Postage, Telex & Cablegrams	40	0	0	40	0	40	40	40	0	0
6264	Vehicle Spares & Service	28,000	9,845	0	37,845	0	37,845	37,845	37,845	0	0
6265	Other Transport, Travel & Postage	5,800	1,541	0	7,341	0	7,341	7,341	7,302	39	39
<b>Utility Charges</b>		<b>102,701</b>	<b>0</b>	<b>0</b>	<b>102,701</b>	<b>0</b>	<b>102,701</b>	<b>102,701</b>	<b>102,701</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	22,575	0	0	22,575	0	22,575	22,575	22,575	0	0
6272	Electricity Charges	66,126	0	0	66,126	0	66,126	66,126	66,126	0	0
6273	Water Charges	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>64,968</b>	<b>26,776</b>	<b>0</b>	<b>91,744</b>	<b>0</b>	<b>91,744</b>	<b>91,744</b>	<b>91,676</b>	<b>68</b>	<b>68</b>
6282	Equipment Maintenance	30,000	11,801	0	41,801	0	41,801	41,801	41,801	0	0
6283	Cleaning & Extermination Services	18,568	5,863	0	24,431	0	24,431	24,431	24,431	0	0
6284	Other	16,400	9,112	0	25,512	0	25,512	25,512	25,444	68	68
<b>Other Operating Expenses</b>		<b>1,208,198</b>	<b>(72,675)</b>	<b>0</b>	<b>1,135,523</b>	<b>0</b>	<b>1,135,523</b>	<b>1,135,523</b>	<b>1,135,490</b>	<b>33</b>	<b>33</b>
6291	National & Other Events	975	0	0	975	0	975	975	975	0	0
6292	Dietary	1,087,223	(85,285)	0	1,001,938	0	1,001,938	1,001,938	1,001,920	18	18
6293	Refreshment & Meals	90,000	12,610	0	102,610	0	102,610	102,610	102,610	0	0
6294	Other	30,000	0	0	30,000	0	30,000	30,000	29,985	15	15
<b>Education Subventions &amp; Training</b>		<b>100,000</b>	<b>11,885</b>	<b>0</b>	<b>111,885</b>	<b>0</b>	<b>111,885</b>	<b>111,885</b>	<b>111,882</b>	<b>3</b>	<b>3</b>
6302	Training (including Scholarships)	100,000	11,885	0	111,885	0	111,885	111,885	111,882	3	3
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>4,239</b>	<b>0</b>	<b>0</b>	<b>4,239</b>	<b>0</b>	<b>4,239</b>	<b>4,239</b>	<b>4,239</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	4,239	0	0	4,239	0	4,239	4,239	4,239	0	0
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>380</b>	<b>0</b>	<b>0</b>	<b>380</b>	<b>0</b>	<b>380</b>	<b>380</b>	<b>50</b>	<b>330</b>	<b>330</b>
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	0	330	330

MR. A. ALLY  
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**AGENCY 51 - MINISTRY OF HOME AFFAIRS**  
**PROGRAMME 515 - GUYANA FIRE SERVICE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>2,111,131</b>	<b>12,462</b>	<b>24,000</b>	<b>2,147,593</b>	<b>0</b>	<b>2,147,593</b>	<b>2,147,593</b>	<b>2,147,390</b>	<b>203</b>	<b>203</b>
<b>Wages &amp; Salaries</b>		<b>1,107,063</b>	<b>0</b>	<b>0</b>	<b>1,107,063</b>	<b>0</b>	<b>1,107,063</b>	<b>1,107,063</b>	<b>1,107,013</b>	<b>50</b>	<b>50</b>
6111	Administrative	81,724	0	0	81,724	0	81,724	81,724	81,724	0	0
6113	Other Technical & Craft Skilled	968,393	0	0	968,393	0	968,393	968,393	968,343	50	50
6115	Semi-Skilled Operatives & Unskilled	12,016	0	0	12,016	0	12,016	12,016	12,016	0	0
6116	Contracted Employees	44,930	0	0	44,930	0	44,930	44,930	44,930	0	0
<b>Overhead Expenses</b>		<b>340,086</b>	<b>0</b>	<b>0</b>	<b>340,086</b>	<b>0</b>	<b>340,086</b>	<b>340,086</b>	<b>340,085</b>	<b>1</b>	<b>1</b>
6131	Other Direct Labour Costs	49,370	0	0	49,370	0	49,370	49,370	49,370	0	0
6133	Benefits & Allowances	201,497	0	0	201,497	0	201,497	201,497	201,496	1	1
6134	National Insurance	89,219	0	0	89,219	0	89,219	89,219	89,219	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>173,600</b>	<b>(8,262)</b>	<b>0</b>	<b>165,338</b>	<b>0</b>	<b>165,338</b>	<b>165,338</b>	<b>165,335</b>	<b>3</b>	<b>3</b>
6221	Drugs & Medical Supplies	30,000	1,326	0	31,326	0	31,326	31,326	31,326	0	0
6222	Field Materials & Supplies	125,000	(9,772)	0	115,228	0	115,228	115,228	115,226	2	2
6223	Office Materials & Supplies	9,500	58	0	9,558	0	9,558	9,558	9,557	1	1
6224	Print & Non-Print Materials	9,100	126	0	9,226	0	9,226	9,226	9,226	0	0
<b>Fuel &amp; Lubricants</b>		<b>70,000</b>	<b>28</b>	<b>24,000</b>	<b>94,028</b>	<b>0</b>	<b>94,028</b>	<b>94,028</b>	<b>94,028</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	70,000	28	24,000	94,028	0	94,028	94,028	94,028	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>60,700</b>	<b>1,320</b>	<b>0</b>	<b>62,020</b>	<b>0</b>	<b>62,020</b>	<b>62,020</b>	<b>62,020</b>	<b>0</b>	<b>0</b>
6241	Rental of Buildings	7,320	1,320	0	8,640	0	8,640	8,640	8,640	0	0
6242	Maintenance of Buildings	43,100	0	0	43,100	0	43,100	43,100	43,100	0	0
6243	Janitorial & Cleaning Supplies	10,280	0	0	10,280	0	10,280	10,280	10,280	0	0
<b>Maintenance of Infrastructure</b>		<b>20,000</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>19,935</b>	<b>65</b>	<b>65</b>
6255	Maintenance of Other Infrastructure	20,000	0	0	20,000	0	20,000	20,000	19,935	65	65

**AGENCY 51 - MINISTRY OF HOME AFFAIRS  
PROGRAMME 515 - GUYANA FIRE SERVICE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>90,832</b>	<b>27,401</b>	<b>0</b>	<b>118,233</b>	<b>0</b>	<b>118,233</b>	<b>118,233</b>	<b>118,233</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	22,100	17,521	0	39,621	0	39,621	39,621	39,621	0	0
6263	Postage, Telex & Cablegrams	32	0	0	32	0	32	32	32	0	0
6264	Vehicle Spares & Service	68,000	9,880	0	77,880	0	77,880	77,880	77,880	0	0
6265	Other Transport, Travel & Postage	700	0	0	700	0	700	700	700	0	0
<b>Utility Charges</b>		<b>58,100</b>	<b>2,950</b>	<b>0</b>	<b>61,050</b>	<b>0</b>	<b>61,050</b>	<b>61,050</b>	<b>61,050</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	15,600	2,000	0	17,600	0	17,600	17,600	17,600	0	0
6272	Electricity Charges	29,000	3,142	0	32,142	0	32,142	32,142	32,142	0	0
6273	Water Charges	13,500	(2,192)	0	11,308	0	11,308	11,308	11,308	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>98,668</b>	<b>(7,193)</b>	<b>0</b>	<b>91,475</b>	<b>0</b>	<b>91,475</b>	<b>91,475</b>	<b>91,406</b>	<b>69</b>	<b>69</b>
6282	Equipment Maintenance	13,000	(5,456)	0	7,544	0	7,544	7,544	7,476	68	68
6283	Cleaning & Extermination Services	12,500	2,676	0	15,176	0	15,176	15,176	15,176	0	0
6284	Other	73,168	(4,413)	0	68,755	0	68,755	68,755	68,754	1	1
<b>Other Operating Expenses</b>		<b>63,752</b>	<b>(10,957)</b>	<b>0</b>	<b>52,795</b>	<b>0</b>	<b>52,795</b>	<b>52,795</b>	<b>52,783</b>	<b>12</b>	<b>12</b>
6291	National & Other Events	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6292	Dietary	36,452	(14,457)	0	21,995	0	21,995	21,995	21,994	1	1
6293	Refreshment & Meals	9,500	3,500	0	13,000	0	13,000	13,000	12,998	2	2
6294	Other	15,300	0	0	15,300	0	15,300	15,300	15,291	9	9
<b>Education Subventions &amp; Training</b>		<b>20,000</b>	<b>7,175</b>	<b>0</b>	<b>27,175</b>	<b>0</b>	<b>27,175</b>	<b>27,175</b>	<b>27,172</b>	<b>3</b>	<b>3</b>
6302	Training (including Scholarships)	20,000	7,175	0	27,175	0	27,175	27,175	27,172	3	3
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>8,300</b>	<b>0</b>	<b>0</b>	<b>8,300</b>	<b>0</b>	<b>8,300</b>	<b>8,300</b>	<b>8,300</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	8,300	0	0	8,300	0	8,300	8,300	8,300	0	0
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>30</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>0</b>	<b>0</b>
6321	Subsidies & Contributions to Local Organisation	30	0	0	30	0	30	30	30	0	0

MR. A. ALLY  
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**AGENCY 51 - MINISTRY OF HOME AFFAIRS  
PROGRAMME 516 - GENERAL REGISTER OFFICE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>242,041</b>	<b>0</b>	<b>0</b>	<b>242,041</b>	<b>0</b>	<b>242,041</b>	<b>242,041</b>	<b>242,035</b>	<b>6</b>	<b>6</b>
<b>Wages &amp; Salaries</b>		<b>109,949</b>	<b>0</b>	<b>0</b>	<b>109,949</b>	<b>0</b>	<b>109,949</b>	<b>109,949</b>	<b>109,946</b>	<b>3</b>	<b>3</b>
6112	Senior Technical	2,432	0	0	2,432	0	2,432	2,432	2,432	0	0
6113	Other Technical & Craft Skilled	3,916	0	0	3,916	0	3,916	3,916	3,916	0	0
6114	Clerical & Office Support	48,594	0	0	48,594	0	48,594	48,594	48,594	0	0
6115	Semi-Skilled Operatives & Unskilled	2,159	0	0	2,159	0	2,159	2,159	2,159	0	0
6116	Contracted Employees	44,743	6,564	0	51,307	0	51,307	51,307	51,304	3	3
6117	Temporary Employees	8,105	(6,564)	0	1,541	0	1,541	1,541	1,541	0	0
<b>Overhead Expenses</b>		<b>12,525</b>	<b>0</b>	<b>0</b>	<b>12,525</b>	<b>0</b>	<b>12,525</b>	<b>12,525</b>	<b>12,525</b>	<b>0</b>	<b>0</b>
6131	Other Direct Labour Costs	1,703	355	0	2,058	0	2,058	2,058	2,058	0	0
6133	Benefits & Allowances	5,345	(355)	0	4,990	0	4,990	4,990	4,990	0	0
6134	National Insurance	5,477	0	0	5,477	0	5,477	5,477	5,477	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>36,570</b>	<b>0</b>	<b>0</b>	<b>36,570</b>	<b>0</b>	<b>36,570</b>	<b>36,570</b>	<b>36,570</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	300	0	0	300	0	300	300	300	0	0
6222	Field Materials & Supplies	570			570	0	570	570	570	0	0
6223	Office Materials & Supplies	14,200	0	0	14,200	0	14,200	14,200	14,200	0	0
6224	Print & Non-Print Materials	21,500	0	0	21,500	0	21,500	21,500	21,500	0	0
<b>Fuel &amp; Lubricants</b>		<b>1,967</b>	<b>(1,000)</b>	<b>0</b>	<b>967</b>	<b>0</b>	<b>967</b>	<b>967</b>	<b>967</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	1,967	(1,000)	0	967	0	967	967	967	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>13,600</b>	<b>6,085</b>	<b>0</b>	<b>19,685</b>	<b>0</b>	<b>19,685</b>	<b>19,685</b>	<b>19,684</b>	<b>1</b>	<b>1</b>
6241	Rental of Buildings	12,000	(434)	0	11,566	0	11,566	11,566	11,566	0	0
6242	Maintenance of Buildings	100	5,000	0	5,100	0	5,100	5,100	5,099	1	1
6243	Janitorial & Cleaning Supplies	1,500	1,519	0	3,019	0	3,019	3,019	3,019	0	0
<b>Transport, Travel &amp; Postage</b>		<b>5,740</b>	<b>2,500</b>	<b>0</b>	<b>8,240</b>	<b>0</b>	<b>8,240</b>	<b>8,240</b>	<b>8,239</b>	<b>1</b>	<b>1</b>
6261	Local Travel & Subsistence	4,100	2,500	0	6,600	0	6,600	6,600	6,600	0	0
6263	Postage, Telex & Cablegrams	700	0	0	700	0	700	700	700	0	0
6264	Vehicle Spares & Service	840	0	0	840	0	840	840	839	1	1
6265	Other Transport, Travel & Postage	100	0	0	100	0	100	100	100	0	0

**AGENCY 51 - MINISTRY OF HOME AFFAIRS  
PROGRAMME 516 - GENERAL REGISTER OFFICE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Utility Charges</b>		<b>10,080</b>	<b>0</b>	<b>0</b>	<b>10,080</b>	<b>0</b>	<b>10,080</b>	<b>10,080</b>	<b>10,080</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	2,820	0	0	2,820	0	2,820	2,820	2,820	0	0
6272	Electricity Charges	7,260	0	0	7,260	0	7,260	7,260	7,260	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>47,830</b>	<b>(9,000)</b>	<b>0</b>	<b>38,830</b>	<b>0</b>	<b>38,830</b>	<b>38,830</b>	<b>38,829</b>	<b>1</b>	<b>1</b>
6282	Equipment Maintenance	3,530	0	0	3,530	0	3,530	3,530	3,530	0	0
6283	Cleaning & Extermination Services	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6284	Other	42,300	(9,000)	0	33,300	0	33,300	33,300	33,300	0	0
<b>Other Operating Expenses</b>		<b>1,490</b>	<b>1,415</b>	<b>0</b>	<b>2,905</b>	<b>0</b>	<b>2,905</b>	<b>2,905</b>	<b>2,905</b>	<b>0</b>	<b>0</b>
6291	National & Other Event	110	0	0	110	0	110	110	110	0	0
6293	Refreshment & Meals	1,380	1,415	0	2,795	0	2,795	2,795	2,795	0	0
<b>Education Subventions &amp; Training</b>		<b>2,290</b>	<b>0</b>	<b>0</b>	<b>2,290</b>	<b>0</b>	<b>2,290</b>	<b>2,290</b>	<b>2,290</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	2,290	0	0	2,290	0	2,290	2,290	2,290	0	0

MR. A. ALLY  
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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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>637,959</b>	<b>0</b>	<b>0</b>	<b>637,959</b>	<b>0</b>	<b>637,959</b>	<b>635,500</b>	<b>627,157</b>	<b>10,802</b>	<b>8,343</b>
<b>Wages &amp; Salaries</b>		<b>452,040</b>	<b>0</b>	<b>0</b>	<b>452,040</b>	<b>0</b>	<b>452,040</b>	<b>449,581</b>	<b>443,258</b>	<b>8,782</b>	<b>6,323</b>
6116	Contracted Employees	452,040	0	0	452,040	0	452,040	449,581	443,258	8,782	6,323
<b>Overhead Expenses</b>		<b>12,000</b>	<b>190</b>	<b>0</b>	<b>12,190</b>	<b>0</b>	<b>12,190</b>	<b>12,190</b>	<b>12,189</b>	<b>1</b>	<b>1</b>
6221	Drugs & Medical Supplies	900	0	0	900	0	900	900	900	0	0
6222	Field Materials & Supplies	7,100	0	0	7,100	0	7,100	7,100	7,100	0	0
6223	Office Materials & Supplies	3,300	0	0	3,300	0	3,300	3,300	3,300	0	0
6224	Print & Non-Print Materials	700	190	0	890	0	890	890	889	1	1
<b>Fuel &amp; Lubricants</b>		<b>25,870</b>	<b>1,000</b>	<b>0</b>	<b>26,870</b>	<b>0</b>	<b>26,870</b>	<b>26,870</b>	<b>26,870</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	25,870	1,000	0	26,870	0	26,870	26,870	26,870	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>26,840</b>	<b>(3,640)</b>	<b>0</b>	<b>23,200</b>	<b>0</b>	<b>23,200</b>	<b>23,200</b>	<b>21,186</b>	<b>2,014</b>	<b>2,014</b>
6241	Rental of Buildings	17,640	(3,640)	0	14,000	0	14,000	14,000	14,000	0	0
6242	Maintenance of Buildings	5,200	0	0	5,200	0	5,200	5,200	3,190	2,010	2,010
6243	Janitorial & Cleaning Supplies	4,000	0	0	4,000	0	4,000	4,000	3,996	4	4
<b>Maintenance of Infrastructure</b>		<b>3,600</b>	<b>0</b>	<b>0</b>	<b>3,600</b>	<b>0</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
<b>Transport, Travel &amp; Postage</b>		<b>26,460</b>	<b>3,141</b>	<b>0</b>	<b>29,601</b>	<b>0</b>	<b>29,601</b>	<b>29,601</b>	<b>29,601</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6263	Postage, Telex & Cablegrams	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Service	17,940	3,141	0	21,081	0	21,081	21,081	21,081	0	0
6265	Other Transport, Travel & Postage	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
<b>Utility Charges</b>		<b>15,716</b>	<b>(1,418)</b>	<b>0</b>	<b>14,298</b>	<b>0</b>	<b>14,298</b>	<b>14,298</b>	<b>14,298</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	7,960	(1,000)	0	6,960	0	6,960	6,960	6,960	0	0
6272	Electricity Charges	7,276	0	0	7,276	0	7,276	7,276	7,276	0	0
6273	Water Charges	480	(418)	0	62	0	62	62	62	0	0

**AGENCY 51 - MINISTRY OF HOME AFFAIRS  
PROGRAMME 517 - CUSTOMS ANTI NARCOTICS UNIT  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Other Goods &amp; Services Purchased</b>		<b>7,100</b>	<b>2,489</b>	<b>0</b>	<b>9,589</b>	<b>0</b>	<b>9,589</b>	<b>9,589</b>	<b>9,587</b>	<b>2</b>	<b>2</b>
6282	Equipment Maintenance	2,800	2,489	0	5,289	0	5,289	5,289	5,287	2	2
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6284	Other	3,300	0	0	3,300	0	3,300	3,300	3,300	0	0
<b>Other Operating Expenses</b>		<b>63,023</b>	<b>(1,762)</b>	<b>0</b>	<b>61,261</b>	<b>0</b>	<b>61,261</b>	<b>61,261</b>	<b>61,261</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	820	203	0	1,023	0	1,023	1,023	1,023	0	0
6292	Dietary	14,559	(3,634)	0	10,925	0	10,925	10,925	10,925	0	0
6293	Refreshment & Meals	21,844	0	0	21,844	0	21,844	21,844	21,844	0	0
6294	Other	25,800	1,669	0	27,469	0	27,469	27,469	27,469	0	0
<b>Education Subventions &amp; Training</b>		<b>5,310</b>	<b>0</b>	<b>0</b>	<b>5,310</b>	<b>0</b>	<b>5,310</b>	<b>5,310</b>	<b>5,307</b>	<b>3</b>	<b>3</b>
6302	Training (including Scholarships)	5,310	0	0	5,310	0	5,310	5,310	5,307	3	3

MR. A. ALLY  
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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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>153,458</b>	<b>40,711</b>	<b>0</b>	<b>194,169</b>	<b>0</b>	<b>194,169</b>	<b>182,543</b>	<b>148,264</b>	<b>45,905</b>	<b>34,279</b>
<b>Wages &amp; Salaries</b>		<b>77,842</b>	<b>(1,551)</b>	<b>0</b>	<b>76,291</b>	<b>0</b>	<b>76,291</b>	<b>65,623</b>	<b>65,623</b>	<b>10,668</b>	<b>0</b>
6111	Administrative	26,775	(51)	0	26,724	0	26,724	20,624	20,624	6,100	0
6112	Senior Technical	2,134	(356)	0	1,778	0	1,778	1,778	1,778	0	0
6113	Other Technical & Craft Skilled	1,387	0	0	1,387	0	1,387	1,387	1,387	0	0
6114	Clerical & Office Support	22,786	(1,682)	0	21,104	0	21,104	20,033	20,033	1,071	0
6115	Semi-Skilled Operatives & Unskilled	5,147	0	0	5,147	0	5,147	2,846	2,846	2,301	0
6116	Contracted Employees	19,313	538	0	19,851	0	19,851	18,837	18,837	1,014	0
6117	Temporary Employees	300	0	0	300	0	300	118	118	182	0
<b>Overhead Expenses</b>		<b>12,338</b>	<b>1,551</b>	<b>0</b>	<b>13,889</b>	<b>0</b>	<b>13,889</b>	<b>12,931</b>	<b>12,931</b>	<b>958</b>	<b>0</b>
6131	Other Direct Labour Costs	2,503	1,457	0	3,960	0	3,960	3,497	3,497	463	0
6133	Benefits & Allowances	5,492	94	0	5,586	0	5,586	5,586	5,586	0	0
6134	National Insurance	4,343	0	0	4,343	0	4,343	3,848	3,848	495	0
<b>Materials, Equipment &amp; Supplies</b>		<b>4,600</b>	<b>0</b>	<b>0</b>	<b>4,600</b>	<b>0</b>	<b>4,600</b>	<b>4,600</b>	<b>4,570</b>	<b>30</b>	<b>30</b>
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6222	Field Materials & Supplies	200	0	0	200	0	200	200	197	3	3
6223	Office Materials & Supplies	2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
6224	Print & Non-Print Materials	1,500	0	0	1,500	0	1,500	1,500	1,473	27	27
<b>Fuel &amp; Lubricants</b>		<b>4,000</b>	<b>0</b>	<b>0</b>	<b>4,000</b>	<b>0</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>24,506</b>	<b>38,930</b>	<b>0</b>	<b>63,436</b>	<b>0</b>	<b>63,436</b>	<b>63,436</b>	<b>30,034</b>	<b>33,402</b>	<b>33,402</b>
6241	Rental of Buildings	7,506	2,694	0	10,200	0	10,200	10,200	10,200	0	0
6242	Maintenance of Buildings	15,500	36,236	0	51,736	0	51,736	51,736	18,334	33,402	33,402
6243	Janitorial & Cleaning Supplies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
<b>Maintenance of Infrastructure</b>		<b>2,625</b>	<b>1,281</b>	<b>0</b>	<b>3,906</b>	<b>0</b>	<b>3,906</b>	<b>3,906</b>	<b>3,559</b>	<b>347</b>	<b>347</b>
6255	Maintenance of Other Infrastructure	2,625	1,281	0	3,906	0	3,906	3,906	3,559	347	347
<b>Transport, Travel &amp; Postage</b>		<b>4,045</b>	<b>60</b>	<b>0</b>	<b>4,105</b>	<b>0</b>	<b>4,105</b>	<b>4,105</b>	<b>4,093</b>	<b>12</b>	<b>12</b>
6261	Local Travel & Subsistence	280	60	0	340	0	340	340	337	3	3
6263	Postage, Telex & Cablegrams	15	0	0	15	0	15	15	12	3	3
6264	Vehicle Spares & Service	3,750	0	0	3,750	0	3,750	3,750	3,744	6	6



**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS**  
**PROGRAMME 521 - POLICY DEVELOPMENT & ADMINISTRATION**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>3,642</b>	<b>0</b>	<b>0</b>	<b>3,642</b>	<b>0</b>	<b>3,642</b>	<b>3,642</b>	<b>3,333</b>	<b>309</b>	<b>309</b>
6271	Telephone & Internet Charges	2,200	0	0	2,200	0	2,200	2,200	1,891	309	309
6273	Water Charges	1,442	0	0	1,442	0	1,442	1,442	1,442	0	0
	<b>Other Goods &amp; Services Purchased</b>	<b>14,037</b>	<b>20</b>	<b>0</b>	<b>14,057</b>	<b>0</b>	<b>14,057</b>	<b>14,057</b>	<b>14,033</b>	<b>24</b>	<b>24</b>
6281	Security Services	6,132	20	0	6,152	0	6,152	6,152	6,151	1	1
6282	Equipment Maintenance	1,260	0	0	1,260	0	1,260	1,260	1,247	13	13
6283	Cleaning & Extermination Services	500	0	0	500	0	500	500	494	6	6
6284	Other	6,145	0	0	6,145	0	6,145	6,145	6,141	4	4
	<b>Other Operating Expenses</b>	<b>3,210</b>	<b>500</b>	<b>0</b>	<b>3,710</b>	<b>0</b>	<b>3,710</b>	<b>3,710</b>	<b>3,687</b>	<b>23</b>	<b>23</b>
6291	National & Other Events	450	0	0	450	0	450	450	449	1	1
6293	Refreshment & Meals	2,500	500	0	3,000	0	3,000	3,000	2,998	2	2
6294	Other	260	0	0	260	0	260	260	240	20	20
	<b>Education Subventions &amp; Training</b>	<b>1,000</b>	<b>(80)</b>	<b>0</b>	<b>920</b>	<b>0</b>	<b>920</b>	<b>920</b>	<b>788</b>	<b>132</b>	<b>132</b>
6302	Training (including Scholarships)	1,000	(80)	0	920	0	920	920	788	132	132
	<b>Rates, Taxes &amp; Subvention to Local Authorities</b>	<b>1,613</b>	<b>0</b>	<b>0</b>	<b>1,613</b>	<b>0</b>	<b>1,613</b>	<b>1,613</b>	<b>1,613</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	1,613	0	0	1,613	0	1,613	1,613	1,613	0	0

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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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,112,166</b>	<b>(40,712)</b>	<b>0</b>	<b>1,071,454</b>	<b>0</b>	<b>1,071,454</b>	<b>1,069,980</b>	<b>775,677</b>	<b>295,777</b>	<b>294,303</b>
<b>Wages &amp; Salaries</b>		<b>361,394</b>	<b>1,276</b>	<b>0</b>	<b>362,670</b>	<b>0</b>	<b>362,670</b>	<b>362,361</b>	<b>362,361</b>	<b>309</b>	<b>0</b>
6111	Administrative	89,427	(14,439)	0	74,988	0	74,988	74,977	74,977	11	0
6114	Clerical & Office Support	3,031	0	0	3,031	0	3,031	2,734	2,734	297	0
6115	Semi-Skilled Operatives & Unskilled	971	3	0	974	0	974	974	974	0	0
6116	Contracted Employees	267,965	15,712	0	283,677	0	283,677	283,676	283,676	1	0
<b>Overhead Expenses</b>		<b>24,900</b>	<b>(1,276)</b>	<b>0</b>	<b>23,624</b>	<b>0</b>	<b>23,624</b>	<b>22,488</b>	<b>22,488</b>	<b>1,136</b>	<b>0</b>
6131	Other Direct Labour Costs	8,700	(1,042)	0	7,658	0	7,658	7,191	7,191	467	0
6133	Benefits & Allowances	9,917	154	0	10,071	0	10,071	10,040	10,040	31	0
6134	National Insurance	6,283	(388)	0	5,895	0	5,895	5,257	5,257	638	0
<b>Materials, Equipment &amp; Supplies</b>		<b>12,100</b>	<b>0</b>	<b>0</b>	<b>12,100</b>	<b>0</b>	<b>12,100</b>	<b>12,100</b>	<b>12,091</b>	<b>9</b>	<b>9</b>
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6223	Office Materials & Supplies	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6224	Print & Non-Print Materials	4,500	0	0	4,500	0	4,500	4,500	4,491	9	9
<b>Fuel &amp; Lubricants</b>		<b>900</b>	<b>0</b>	<b>0</b>	<b>900</b>	<b>0</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	900	0	0	900	0	900	900	900	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>9,900</b>	<b>2,100</b>	<b>0</b>	<b>12,000</b>	<b>0</b>	<b>12,000</b>	<b>12,000</b>	<b>11,100</b>	<b>900</b>	<b>900</b>
6241	Rental of Buildings	8,400	2,100	0	10,500	0	10,500	10,500	9,600	900	900
6243	Janitorial & Cleaning Supplies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
<b>Transport, Travel &amp; Postage</b>		<b>3,460</b>	<b>374</b>	<b>0</b>	<b>3,834</b>	<b>0</b>	<b>3,834</b>	<b>3,834</b>	<b>3,636</b>	<b>198</b>	<b>198</b>
6261	Local Travel & Subsistence	360	0	0	360	0	360	360	358	2	2
6263	Postage, Telex & Cablegrams	50	0	0	50	0	50	50	50	0	0
6264	Vehicle Spares & Service	1,050	0	0	1,050	0	1,050	1,050	1,035	15	15
6265	Other Transport, Travel & Postage	2,000	374	0	2,374	0	2,374	2,374	2,193	181	181

**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS  
PROGRAMME 523 - ATTORNEY GENERAL'S CHAMBERS  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>6,900</b>	<b>200</b>	<b>0</b>	<b>7,100</b>	<b>0</b>	<b>7,100</b>	<b>7,100</b>	<b>6,529</b>	<b>571</b>	<b>571</b>
6271	Telephone & Internet Charges	2,400	0	0	2,400	0	2,400	2,400	1,991	409	409
6272	Electricity Charges	2,500	200	0	2,700	0	2,700	2,700	2,645	55	55
6273	Water Charges	2,000	0	0	2,000	0	2,000	2,000	1,893	107	107
	<b>Other Goods &amp; Services Purchased</b>	<b>687,942</b>	<b>(45,886)</b>	<b>0</b>	<b>642,056</b>	<b>0</b>	<b>642,056</b>	<b>642,056</b>	<b>350,653</b>	<b>291,403</b>	<b>291,403</b>
6281	Security Services	2,773	244	0	3,017	0	3,017	3,017	3,017	0	0
6282	Equipment Maintenance	1,782	0	0	1,782	0	1,782	1,782	1,570	212	212
6283	Cleaning & Extermination Services	930	0	0	930	0	930	930	913	17	17
6284	Other	682,457	(46,130)	0	636,327	0	636,327	636,327	345,153	291,174	291,174
	<b>Other Operating Expenses</b>	<b>2,670</b>	<b>2,500</b>	<b>0</b>	<b>5,170</b>	<b>0</b>	<b>5,170</b>	<b>5,141</b>	<b>4,404</b>	<b>766</b>	<b>737</b>
6293	Refreshment & Meals	2,550	500	0	3,050	0	3,050	3,050	3,046	4	4
6294	Other	120	2,000	0	2,120	0	2,120	2,091	1,358	762	733
	<b>Education Subventions &amp; Training</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>1,515</b>	<b>485</b>	<b>485</b>
6302	Training (including Scholarships)	2,000	0	0	2,000	0	2,000	2,000	1,515	485	485

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**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS  
PROGRAMME 524 - STATE SOLICITOR  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>38,028</b>	<b>0</b>	<b>0</b>	<b>38,028</b>	<b>0</b>	<b>38,028</b>	<b>38,008</b>	<b>35,967</b>	<b>2,061</b>	<b>2,041</b>
<b>Wages &amp; Salaries</b>		<b>26,220</b>	<b>(5)</b>	<b>0</b>	<b>26,215</b>	<b>0</b>	<b>26,215</b>	<b>26,195</b>	<b>26,195</b>	<b>20</b>	<b>0</b>
6111	Administrative	16,629	0	0	16,629	0	16,629	16,629	16,629	0	0
6113	Other Technical & Craft Skilled	1,363	0	0	1,363	0	1,363	1,363	1,363	0	0
6114	Clerical & Office Support	5,840	(5)	0	5,835	0	5,835	5,817	5,817	18	0
6115	Semi-Skilled Operatives & Unskilled	971	0	0	971	0	971	971	971	0	0
6116	Contracted Employees	1,417	0	0	1,417	0	1,417	1,415	1,415	2	0
<b>Overhead Expenses</b>		<b>3,036</b>	<b>5</b>	<b>0</b>	<b>3,041</b>	<b>0</b>	<b>3,041</b>	<b>3,041</b>	<b>3,041</b>	<b>0</b>	<b>0</b>
6133	Benefits & Allowances	2,067	0	0	2,067	0	2,067	2,067	2,067	0	0
6134	National Insurance	969	5	0	974	0	974	974	974	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>1,950</b>	<b>110</b>	<b>0</b>	<b>2,060</b>	<b>0</b>	<b>2,060</b>	<b>2,060</b>	<b>2,043</b>	<b>17</b>	<b>17</b>
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6223	Office Materials & Supplies	1,000	110	0	1,110	0	1,110	1,110	1,102	8	8
6224	Print & Non-Print Materials	900	0	0	900	0	900	900	891	9	9
<b>Rental &amp; Maintenance of Buildings</b>		<b>650</b>	<b>0</b>	<b>0</b>	<b>650</b>	<b>0</b>	<b>650</b>	<b>650</b>	<b>649</b>	<b>1</b>	<b>1</b>
6243	Janitorial & Cleaning Supplies	650	0	0	650	0	650	650	649	1	1
<b>Transport, Travel &amp; Postage</b>		<b>330</b>	<b>0</b>	<b>0</b>	<b>330</b>	<b>0</b>	<b>330</b>	<b>330</b>	<b>327</b>	<b>3</b>	<b>3</b>
6261	Local Travel & Subsistence	300	0	0	300	0	300	300	297	3	3
6263	Postage, Telex & Cablegrams	30	0	0	30	0	30	30	30	0	0
<b>Utility Charges</b>		<b>380</b>	<b>0</b>	<b>0</b>	<b>380</b>	<b>0</b>	<b>380</b>	<b>380</b>	<b>353</b>	<b>27</b>	<b>27</b>
6271	Telephone & Internet Charges	380	0	0	380	0	380	380	353	27	27
<b>Other Goods &amp; Services Purchased</b>		<b>4,062</b>	<b>(209)</b>	<b>0</b>	<b>3,853</b>	<b>0</b>	<b>3,853</b>	<b>3,853</b>	<b>1,861</b>	<b>1,992</b>	<b>1,992</b>
6282	Equipment Maintenance	682	(99)	0	583	0	583	583	583	0	0
6283	Cleaning & Extermination Services	180	(110)	0	70	0	70	70	21	49	49
6284	Other	3,200	0	0	3,200	0	3,200	3,200	1,257	1,943	1,943
<b>Other Operating Expenses</b>		<b>400</b>	<b>99</b>	<b>0</b>	<b>499</b>	<b>0</b>	<b>499</b>	<b>499</b>	<b>499</b>	<b>0</b>	<b>0</b>
6293	Refreshment & Meals	400	99	0	499	0	499	499	499	0	0
<b>Education Subventions &amp; Training</b>		<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>999</b>	<b>1</b>	<b>1</b>
6302	Training (including Scholarships)	1,000	0	0	1,000	0	1,000	1,000	999	1	1

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**AGENCY 53 - GUYANA DEFENCE FORCE**  
**PROGRAMME 531 - DEFENCE & SECURITY SUPPORT**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
	A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>	<b>17,106,394</b>	<b>0</b>	<b>2,202,507</b>	<b>19,308,901</b>	<b>0</b>	<b>19,308,901</b>	<b>19,308,901</b>	<b>19,299,985</b>	<b>8,916</b>	<b>8,916</b>
<b>Wages &amp; Salaries</b>	<b>6,870,848</b>	<b>(99,795)</b>	<b>0</b>	<b>6,771,053</b>	<b>0</b>	<b>6,771,053</b>	<b>6,771,053</b>	<b>6,767,692</b>	<b>3,361</b>	<b>3,361</b>
6111 Administrative	449,597	(2,600)	0	446,997	0	446,997	446,997	446,997	0	0
6112 Senior Technical	564,142	(4,300)	0	559,842	0	559,842	559,842	559,842	0	0
6113 Other Technical & Craft Skilled	971,871	(13,143)	0	958,728	0	958,728	958,728	958,604	124	124
6114 Clerical & Office Support	2,412,319	(6,627)	0	2,405,692	0	2,405,692	2,405,692	2,405,452	240	240
6115 Semi-Skilled Operatives & Unskilled	1,828,191	(55,602)	0	1,772,589	0	1,772,589	1,772,589	1,770,523	2,066	2,066
6116 Contracted Employees	312,500	(9,700)	0	302,800	0	302,800	302,800	302,800	0	0
6117 Temporary Employees	332,228	(7,823)	0	324,405	0	324,405	324,405	323,474	931	931
<b>Overhead Expenses</b>	<b>2,363,242</b>	<b>99,795</b>	<b>0</b>	<b>2,463,037</b>	<b>0</b>	<b>2,463,037</b>	<b>2,463,037</b>	<b>2,459,813</b>	<b>3,224</b>	<b>3,224</b>
6131 Other Direct Labour Costs	280,489	0	0	280,489	0	280,489	280,489	280,489	0	0
6132 Incentives	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6133 Benefits & Allowances	620,753	50,000	0	670,753	0	670,753	670,753	670,753	0	0
6134 National Insurance	450,000	0	0	450,000	0	450,000	450,000	450,000	0	0
6135 Pensions	1,000,000	49,795	0	1,049,795	0	1,049,795	1,049,795	1,046,571	3,224	3,224
<b>Materials, Equipment &amp; Supplies</b>	<b>893,886</b>	<b>0</b>	<b>23,000</b>	<b>916,886</b>	<b>0</b>	<b>916,886</b>	<b>916,886</b>	<b>916,813</b>	<b>73</b>	<b>73</b>
6221 Drugs & Medical Supplies	128,000	0	12,000	140,000	0	140,000	140,000	139,997	3	3
6222 Field Materials & Supplies	644,886	0	0	644,886	0	644,886	644,886	644,886	0	0
6223 Office Materials & Supplies	76,000	0	0	76,000	0	76,000	76,000	75,962	38	38
6224 Print & Non-Print Materials	45,000	0	11,000	56,000	0	56,000	56,000	55,968	32	32
<b>Fuel &amp; Lubricants</b>	<b>720,000</b>	<b>0</b>	<b>540,065</b>	<b>1,260,065</b>	<b>0</b>	<b>1,260,065</b>	<b>1,260,065</b>	<b>1,259,902</b>	<b>163</b>	<b>163</b>
6231 Fuel & Lubricants	720,000	0	540,065	1,260,065	0	1,260,065	1,260,065	1,259,902	163	163
<b>Rental &amp; Maintenance of Buildings</b>	<b>325,060</b>	<b>(20,000)</b>	<b>7,000</b>	<b>312,060</b>	<b>0</b>	<b>312,060</b>	<b>312,060</b>	<b>311,911</b>	<b>149</b>	<b>149</b>
6241 Rental of Buildings	41,060	(20,000)	0	21,060	0	21,060	21,060	20,911	149	149
6242 Maintenance of Buildings	177,000	0	0	177,000	0	177,000	177,000	177,000	0	0
6243 Janitorial & Cleaning Supplies	107,000	0	7,000	114,000	0	114,000	114,000	114,000	0	0

**AGENCY 53 - GUYANA DEFENCE FORCE**  
**PROGRAMME 531 - DEFENCE & SECURITY SUPPORT**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
	A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Maintenance of Infrastructure</b>	<b>164,802</b>	<b>2,000</b>	<b>0</b>	<b>166,802</b>	<b>0</b>	<b>166,802</b>	<b>166,802</b>	<b>166,782</b>	<b>20</b>	<b>20</b>
6251 Maintenance of Roads	15,750	0	0	15,750	0	15,750	15,750	15,750	0	0
6252 Maintenance of Bridges	18,500	0	0	18,500	0	18,500	18,500	18,480	20	20
6253 Maintenance of Drainage & Irrigation Works	25,100	0	0	25,100	0	25,100	25,100	25,100	0	0
6255 Maintenance of Other Infrastructure	105,452	2,000	0	107,452	0	107,452	107,452	107,452	0	0
<b>Transport, Travel &amp; Postage</b>	<b>712,728</b>	<b>39,800</b>	<b>120,000</b>	<b>872,528</b>	<b>0</b>	<b>872,528</b>	<b>872,528</b>	<b>872,120</b>	<b>408</b>	<b>408</b>
6261 Local Travel & Subsistence	31,528	0	10,000	41,528	0	41,528	41,528	41,528	0	0
6262 Overseas Conferences & Official Visits	70,000	38,500	0	108,500	0	108,500	108,500	108,302	198	198
6263 Postage, Telex & Cablegrams	5,200	1,300	0	6,500	0	6,500	6,500	6,500	0	0
6264 Vehicle Spares & Service	356,000	0	30,000	386,000	0	386,000	386,000	385,790	210	210
6265 Other Transport, Travel & Postage	250,000	0	80,000	330,000	0	330,000	330,000	330,000	0	0
<b>Utility Charges</b>	<b>354,400</b>	<b>0</b>	<b>0</b>	<b>354,400</b>	<b>0</b>	<b>354,400</b>	<b>354,400</b>	<b>354,400</b>	<b>0</b>	<b>0</b>
6271 Telephone & Internet Charges	140,600	0	0	140,600	0	140,600	140,600	140,600	0	0
6272 Electricity Charges	172,800	0	0	172,800	0	172,800	172,800	172,800	0	0
6273 Water Charges	41,000	0	0	41,000	0	41,000	41,000	41,000	0	0
<b>Other Goods &amp; Services Purchased</b>	<b>1,770,628</b>	<b>(97,800)</b>	<b>80,979</b>	<b>1,753,807</b>	<b>0</b>	<b>1,753,807</b>	<b>1,753,807</b>	<b>1,752,790</b>	<b>1,017</b>	<b>1,017</b>
6281 Security Services	65,628	550	0	66,178	0	66,178	66,178	66,178	0	0
6282 Equipment Maintenance	1,542,000	(151,350)	0	1,390,650	0	1,390,650	1,390,650	1,390,588	62	62
6283 Cleaning & Extermination Services	67,000	28,000	0	95,000	0	95,000	95,000	94,715	285	285
6284 Other	96,000	25,000	80,979	201,979	0	201,979	201,979	201,309	670	670
<b>Other Operating Expenses</b>	<b>2,564,800</b>	<b>76,000</b>	<b>1,431,463</b>	<b>4,072,263</b>	<b>0</b>	<b>4,072,263</b>	<b>4,072,263</b>	<b>4,071,820</b>	<b>443</b>	<b>443</b>
6291 National & Other Events	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6292 Dietary	1,600,000	0	615,840	2,215,840	0	2,215,840	2,215,840	2,215,833	7	7
6293 Refreshment & Meals	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6294 Other	960,000	76,000	815,623	1,851,623	0	1,851,623	1,851,623	1,851,187	436	436
<b>Education Subventions &amp; Training</b>	<b>355,000</b>	<b>0</b>	<b>0</b>	<b>355,000</b>	<b>0</b>	<b>355,000</b>	<b>355,000</b>	<b>354,999</b>	<b>1</b>	<b>1</b>
6302 Training (including Scholarships)	355,000	0	0	355,000	0	355,000	355,000	354,999	1	1
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>	<b>11,000</b>	<b>0</b>	<b>0</b>	<b>11,000</b>	<b>0</b>	<b>11,000</b>	<b>11,000</b>	<b>10,943</b>	<b>57</b>	<b>57</b>
6311 Rates & Taxes	11,000	0	0	11,000	0	11,000	11,000	10,943	57	57

COMMANDER V. BURNETT  
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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>343,612</b>	<b>0</b>	<b>17,635</b>	<b>361,247</b>	<b>0</b>	<b>361,247</b>	<b>361,247</b>	<b>359,037</b>	<b>2,210</b>	<b>2,210</b>
<b>Wages &amp; Salaries</b>		<b>81,587</b>	<b>0</b>	<b>0</b>	<b>81,587</b>	<b>0</b>	<b>81,587</b>	<b>81,587</b>	<b>81,022</b>	<b>565</b>	<b>565</b>
6111	Administrative	1,507	0	0	1,507	0	1,507	1,507	1,507	0	0
6112	Senior Technical	1,442	0	0	1,442	0	1,442	1,442	1,442	0	0
6113	Other Technical & Craft Skilled	6,461	0	0	6,461	0	6,461	6,461	6,461	0	0
6114	Clerical & Office Support	14,842	0	0	14,842	0	14,842	14,842	14,286	556	556
6115	Semi-Skilled Operatives & Unskilled	13,873	0	0	13,873	0	13,873	13,873	13,873	0	0
6116	Contracted Employees	8,152	0	0	8,152	0	8,152	8,152	8,152	0	0
6117	Temporary Employees	35,310	0	0	35,310	0	35,310	35,310	35,301	9	9
<b>Overhead Expenses</b>		<b>8,758</b>	<b>0</b>	<b>0</b>	<b>8,758</b>	<b>0</b>	<b>8,758</b>	<b>8,758</b>	<b>8,612</b>	<b>146</b>	<b>146</b>
6131	Other Direct Labour Costs	1,050	0	0	1,050	0	1,050	1,050	1,050	0	0
6133	Benefits & Allowances	4,422	0	0	4,422	0	4,422	4,422	4,422	0	0
6134	National Insurance	3,286	0	0	3,286	0	3,286	3,286	3,140	146	146
<b>Expenses Specific to the Agency</b>		<b>72,636</b>	<b>0</b>	<b>0</b>	<b>72,636</b>	<b>0</b>	<b>72,636</b>	<b>72,636</b>	<b>72,636</b>	<b>0</b>	<b>0</b>
6211	Expenses Specific to the Agency	72,636	0	0	72,636	0	72,636	72,636	72,636	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>11,127</b>	<b>0</b>	<b>0</b>	<b>11,127</b>	<b>0</b>	<b>11,127</b>	<b>11,127</b>	<b>11,127</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	77	0	0	77	0	77	77	77	0	0
6222	Field Materials & Supplies	1,650	0	0	1,650	0	1,650	1,650	1,650	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	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
<b>Fuel &amp; Lubricants</b>		<b>24,823</b>	<b>0</b>	<b>4,635</b>	<b>29,458</b>	<b>0</b>	<b>29,458</b>	<b>29,458</b>	<b>29,458</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	24,823	0	4,635	29,458	0	29,458	29,458	29,458	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>25,850</b>	<b>0</b>	<b>0</b>	<b>25,850</b>	<b>0</b>	<b>25,850</b>	<b>25,850</b>	<b>25,849</b>	<b>1</b>	<b>1</b>
6242	Maintenance of Buildings	22,000	0	0	22,000	0	22,000	22,000	21,999	1	1
6243	Janitorial & Cleaning Supplies	3,850	0	0	3,850	0	3,850	3,850	3,850	0	0
<b>Maintenance of Infrastructure</b>		<b>22,000</b>	<b>0</b>	<b>0</b>	<b>22,000</b>	<b>0</b>	<b>22,000</b>	<b>22,000</b>	<b>21,999</b>	<b>1</b>	<b>1</b>
6255	Maintenance of Other Infrastructure	22,000	0	0	22,000	0	22,000	22,000	21,999	1	1

**AGENCY 71 - REGION 1: BARIMA/WAINI**  
**PROGRAMME 711 - REGIONAL ADMINISTRATION & FINANCE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>43,250</b>	<b>0</b>	<b>4,100</b>	<b>47,350</b>	<b>0</b>	<b>47,350</b>	<b>47,350</b>	<b>47,349</b>	<b>1</b>	<b>1</b>
6261	Local Travel & Subsistence	24,200	0	4,100	28,300	0	28,300	28,300	28,300	0	0
6264	Vehicle Spares & Service	7,500	0	0	7,500	0	7,500	7,500	7,499	1	1
6265	Other Transport, Travel & Postage	11,550	0	0	11,550	0	11,550	11,550	11,550	0	0
<b>Utility Charges</b>		<b>4,060</b>	<b>(1,833)</b>	<b>0</b>	<b>2,227</b>	<b>0</b>	<b>2,227</b>	<b>2,227</b>	<b>2,053</b>	<b>174</b>	<b>174</b>
6271	Telephone & Internet Charges	2,300	(752)	0	1,548	0	1,548	1,548	1,408	140	140
6272	Electricity Charges	1,760	(1,081)	0	679	0	679	679	645	34	34
<b>Other Goods &amp; Services Purchased</b>		<b>38,881</b>	<b>0</b>	<b>8,900</b>	<b>47,781</b>	<b>0</b>	<b>47,781</b>	<b>47,781</b>	<b>46,460</b>	<b>1,321</b>	<b>1,321</b>
6281	Security Services	31,291	0	8,900	40,191	0	40,191	40,191	38,871	1,320	1,320
6282	Equipment Maintenance	3,300	0	0	3,300	0	3,300	3,300	3,299	1	1
6283	Cleaning & Extermination Services	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6284	Other	3,090	0	0	3,090	0	3,090	3,090	3,090	0	0
<b>Other Operating Expenses</b>		<b>8,200</b>	<b>1,833</b>	<b>0</b>	<b>10,033</b>	<b>0</b>	<b>10,033</b>	<b>10,033</b>	<b>10,032</b>	<b>1</b>	<b>1</b>
6291	National & Other Events	5,700	1,833	0	7,533	0	7,533	7,533	7,533	0	0
6293	Refreshment & Meals	2,200	0	0	2,200	0	2,200	2,200	2,199	1	1
6294	Other	300	0	0	300	0	300	300	300	0	0
<b>Education Subventions &amp; Training</b>		<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>1,440</b>	<b>0</b>	<b>0</b>	<b>1,440</b>	<b>0</b>	<b>1,440</b>	<b>1,440</b>	<b>1,440</b>	<b>0</b>	<b>0</b>
6312	Subventions to Local Authorities	1,440	0	0	1,440	0	1,440	1,440	1,440	0	0

MR. SEWCHAND  
HEAD OF BUDGET AGENCY



**AGENCY 71 - REGION 1: BARIMA/WAINI**  
**PROGRAMME 712 - PUBLIC WORKS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>506,525</b>	<b>0</b>	<b>73,807</b>	<b>580,332</b>	<b>0</b>	<b>580,332</b>	<b>580,332</b>	<b>576,340</b>	<b>3,992</b>	<b>3,992</b>
<b>Wages &amp; Salaries</b>		<b>46,341</b>	<b>0</b>	<b>0</b>	<b>46,341</b>	<b>0</b>	<b>46,341</b>	<b>46,341</b>	<b>46,011</b>	<b>330</b>	<b>330</b>
6113	Other Technical & Craft Skilled	14,161	(495)	0	13,666	0	13,666	13,666	13,371	295	295
6115	Semi-Skilled Operatives & Unskilled	13,704	0	0	13,704	0	13,704	13,704	13,699	5	5
6117	Temporary Employees	18,476	495	0	18,971	0	18,971	18,971	18,941	30	30
<b>Overhead Expenses</b>		<b>5,475</b>	<b>0</b>	<b>0</b>	<b>5,475</b>	<b>0</b>	<b>5,475</b>	<b>5,475</b>	<b>5,359</b>	<b>116</b>	<b>116</b>
6131	Other Direct Labour Costs	120	0	0	120	0	120	120	120	0	0
6133	Benefits & Allowances	3,014	0	0	3,014	0	3,014	3,014	3,014	0	0
6134	National Insurance	2,341	0	0	2,341	0	2,341	2,341	2,225	116	116
<b>Materials, Equipment &amp; Supplies</b>		<b>8,690</b>	<b>0</b>	<b>0</b>	<b>8,690</b>	<b>0</b>	<b>8,690</b>	<b>8,690</b>	<b>8,690</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	190	0	0	190	0	190	190	190	0	0
6222	Field Materials & Supplies	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6223	Office Materials & Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6224	Print & Non-Print Materials	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
<b>Fuel &amp; Lubricants</b>		<b>210,000</b>	<b>0</b>	<b>60,000</b>	<b>270,000</b>	<b>0</b>	<b>270,000</b>	<b>270,000</b>	<b>269,993</b>	<b>7</b>	<b>7</b>
6231	Fuel & Lubricants	210,000	0	60,000	270,000	0	270,000	270,000	269,993	7	7
<b>Rental &amp; Maintenance of Buildings</b>		<b>20,720</b>	<b>0</b>	<b>0</b>	<b>20,720</b>	<b>0</b>	<b>20,720</b>	<b>20,720</b>	<b>20,719</b>	<b>1</b>	<b>1</b>
6241	Rental of Buildings	720	0	0	720	0	720	720	720	0	0
6242	Maintenance of Buildings	18,000	0	0	18,000	0	18,000	18,000	17,999	1	1
6243	Janitorial & Cleaning Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
<b>Maintenance of Infrastructure</b>		<b>128,000</b>	<b>0</b>	<b>0</b>	<b>128,000</b>	<b>0</b>	<b>128,000</b>	<b>128,000</b>	<b>128,000</b>	<b>0</b>	<b>0</b>
6251	Maintenance of Roads	61,500	0	0	61,500	0	61,500	61,500	61,500	0	0
6252	Maintenance of Bridges	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6253	Maintenance of Drainage & Irrigation Works	23,000	0	0	23,000	0	23,000	23,000	23,000	0	0
6254	Maintenance of Sea & River Defenses	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
6255	Maintenance of Other Infrastructure	17,500	0	0	17,500	0	17,500	17,500	17,500	0	0

**AGENCY 71 - REGION 1: BARIMA/WAINI**  
**PROGRAMME 712 - PUBLIC WORKS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>45,700</b>	<b>0</b>	<b>0</b>	<b>45,700</b>	<b>0</b>	<b>45,700</b>	<b>45,700</b>	<b>45,697</b>	<b>3</b>	<b>3</b>
6261	Local Travel & Subsistence	10,200	0	0	10,200	0	10,200	10,200	10,200	0	0
6264	Vehicle Spares & Service	27,000	0	0	27,000	0	27,000	27,000	27,000	0	0
6265	Other Transport, Travel & Postage	8,500	0	0	8,500	0	8,500	8,500	8,497	3	3
<b>Utility Charges</b>		<b>742</b>	<b>0</b>	<b>0</b>	<b>742</b>	<b>0</b>	<b>742</b>	<b>742</b>	<b>346</b>	<b>396</b>	<b>396</b>
6271	Telephone & Internet Charges	346	0	0	346	0	346	346	346	0	0
6272	Electricity Charges	396	0	0	396	0	396	396	0	396	396
<b>Other Goods &amp; Services Purchased</b>		<b>40,527</b>	<b>0</b>	<b>13,807</b>	<b>54,334</b>	<b>0</b>	<b>54,334</b>	<b>54,334</b>	<b>51,197</b>	<b>3,137</b>	<b>3,137</b>
6281	Security Services	31,427	0	13,807	45,234	0	45,234	45,234	42,104	3,130	3,130
6282	Equipment Maintenance	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6283	Cleaning & Extermination Services	4,100	0	0	4,100	0	4,100	4,100	4,093	7	7
6284	Other	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
<b>Other Operating Expenses</b>		<b>180</b>	<b>0</b>	<b>0</b>	<b>180</b>	<b>0</b>	<b>180</b>	<b>180</b>	<b>180</b>	<b>0</b>	<b>0</b>
6293	Refreshment & Meals	180	0	0	180	0	180	180	180	0	0
<b>Education Subventions &amp; Training</b>		<b>150</b>	<b>0</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>150</b>	<b>150</b>	<b>148</b>	<b>2</b>	<b>2</b>
6302	Training (including Scholarships)	150	0	0	150	0	150	150	148	2	2

MR. SEWCHAND  
HEAD OF BUDGET AGENCY

**AGENCY 71 - REGION 1: BARIMA/WAINI**  
**PROGRAMME 713 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>2,191,717</b>	<b>0</b>	<b>203,644</b>	<b>2,395,361</b>	<b>0</b>	<b>2,395,361</b>	<b>2,395,361</b>	<b>2,363,481</b>	<b>31,880</b>	<b>31,880</b>
<b>Wages &amp; Salaries</b>		<b>1,171,734</b>	<b>0</b>	<b>0</b>	<b>1,171,734</b>	<b>0</b>	<b>1,171,734</b>	<b>1,171,734</b>	<b>1,164,409</b>	<b>7,325</b>	<b>7,325</b>
6111	Administrative	199,362	0	0	199,362	0	199,362	199,362	199,362	0	0
6112	Senior Technical	463,619	0	0	463,619	0	463,619	463,619	463,619	0	0
6113	Other Technical & Craft Skilled	5,676	0	0	5,676	0	5,676	5,676	5,346	330	330
6114	Clerical & Office Support	4,053	0	0	4,053	0	4,053	4,053	3,777	276	276
6115	Semi-Skilled Operatives & Unskilled	430,262	(3,600)	0	426,662	0	426,662	426,662	426,194	468	468
6116	Contracted Employees	38,650	3,600	0	42,250	0	42,250	42,250	35,999	6,251	6,251
6117	Temporary Employee	30,112	0	0	30,112	0	30,112	30,112	30,112	0	0
<b>Overhead Expenses</b>		<b>304,079</b>	<b>0</b>	<b>0</b>	<b>304,079</b>	<b>0</b>	<b>304,079</b>	<b>304,079</b>	<b>287,766</b>	<b>16,313</b>	<b>16,313</b>
6131	Other Direct Labour Costs	11,507	0	0	11,507	0	11,507	11,507	10,787	720	720
6133	Benefits & Allowances	182,375	0	0	182,375	0	182,375	182,375	182,366	9	9
6134	National Insurance	110,197	0	0	110,197	0	110,197	110,197	94,613	15,584	15,584
<b>Materials, Equipment &amp; Supplies</b>		<b>78,300</b>	<b>0</b>	<b>7,000</b>	<b>85,300</b>	<b>0</b>	<b>85,300</b>	<b>85,300</b>	<b>85,300</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	6,300	0	0	6,300	0	6,300	6,300	6,300	0	0
6222	Field Materials & Supplies	25,000	0	7,000	32,000	0	32,000	32,000	32,000	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	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
<b>Fuel &amp; Lubricants</b>		<b>51,000</b>	<b>0</b>	<b>12,700</b>	<b>63,700</b>	<b>0</b>	<b>63,700</b>	<b>63,700</b>	<b>63,700</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	51,000	0	12,700	63,700	0	63,700	63,700	63,700	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>248,760</b>	<b>(3,000)</b>	<b>0</b>	<b>245,760</b>	<b>0</b>	<b>245,760</b>	<b>245,760</b>	<b>245,746</b>	<b>14</b>	<b>14</b>
6241	Rental of Buildings	4,760	(1,000)	0	3,760	0	3,760	3,760	3,747	13	13
6242	Maintenance of Buildings	210,000	0	0	210,000	0	210,000	210,000	209,999	1	1
6243	Janitorial & Cleaning Supplies	34,000	(2,000)	0	32,000	0	32,000	32,000	32,000	0	0
<b>Maintenance of Infrastructure</b>		<b>58,300</b>	<b>0</b>	<b>0</b>	<b>58,300</b>	<b>0</b>	<b>58,300</b>	<b>58,300</b>	<b>58,299</b>	<b>1</b>	<b>1</b>
6252	Maintenance of Bridges	13,400	0	0	13,400	0	13,400	13,400	13,399	1	1
6253	Maintenance of Drainage & Irrigation Works	10,400	0	0	10,400	0	10,400	10,400	10,400	0	0
6254	Maintenance of Sea & River Defenses	12,500	0	0	12,500	0	12,500	12,500	12,500	0	0
6255	Maintenance of Other Infrastructure	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0

**AGENCY 71 - REGION 1: BARIMA/WAINI**  
**PROGRAMME 713 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>62,610</b>	<b>0</b>	<b>9,144</b>	<b>71,754</b>	<b>0</b>	<b>71,754</b>	<b>71,754</b>	<b>71,752</b>	<b>2</b>	<b>2</b>
6261	Local Travel & Subsistence	23,000	0	9,144	32,144	0	32,144	32,144	32,144	0	0
6264	Vehicle Spares & Service	16,110	0	0	16,110	0	16,110	16,110	16,110	0	0
6265	Other Transport, Travel & Postage	23,500	0	0	23,500	0	23,500	23,500	23,498	2	2
<b>Utility Charges</b>		<b>10,912</b>	<b>(7,832)</b>	<b>0</b>	<b>3,080</b>	<b>0</b>	<b>3,080</b>	<b>3,080</b>	<b>2,990</b>	<b>90</b>	<b>90</b>
6271	Telephone & Internet Charges	3,832	(2,832)	0	1,000	0	1,000	1,000	975	25	25
6272	Electricity Charges	7,080	(5,000)	0	2,080	0	2,080	2,080	2,015	65	65
<b>Other Goods &amp; Services Purchased</b>		<b>108,082</b>	<b>(3,868)</b>	<b>153,600</b>	<b>257,814</b>	<b>0</b>	<b>257,814</b>	<b>257,814</b>	<b>249,686</b>	<b>8,128</b>	<b>8,128</b>
6281	Security Services	80,000	0	153,600	233,600	0	233,600	233,600	225,477	8,123	8,123
6282	Equipment Maintenance	4,200	0	0	4,200	0	4,200	4,200	4,195	5	5
6283	Cleaning & Extermination Services	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
6284	Other	15,382	(3,868)	0	11,514	0	11,514	11,514	11,514	0	0
<b>Other Operating Expenses</b>		<b>89,440</b>	<b>14,700</b>	<b>21,200</b>	<b>125,340</b>	<b>0</b>	<b>125,340</b>	<b>125,340</b>	<b>125,334</b>	<b>6</b>	<b>6</b>
6291	National & Other Events	22,300	14,700	5,000	42,000	0	42,000	42,000	42,000	0	0
6292	Dietary	60,640	0	16,200	76,840	0	76,840	76,840	76,840	0	0
6293	Refreshment & Meals	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6294	Other	4,500	0	0	4,500	0	4,500	4,500	4,495	5	5
<b>Education Subventions &amp; Training</b>		<b>8,500</b>	<b>0</b>	<b>0</b>	<b>8,500</b>	<b>0</b>	<b>8,500</b>	<b>8,500</b>	<b>8,499</b>	<b>1</b>	<b>1</b>
6302	Training (including Scholarships)	8,500	0	0	8,500	0	8,500	8,500	8,499	1	1

MR. SEWCHAND  
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**AGENCY 71 - REGION 1: BARIMA/WAINI**  
**PROGRAMME 714 - HEALTH SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,621,476</b>	<b>0</b>	<b>67,500</b>	<b>1,688,976</b>	<b>0</b>	<b>1,688,976</b>	<b>1,688,976</b>	<b>1,685,926</b>	<b>3,050</b>	<b>3,050</b>
<b>Wages &amp; Salaries</b>		<b>414,587</b>	<b>(430)</b>	<b>0</b>	<b>414,157</b>	<b>0</b>	<b>414,157</b>	<b>414,157</b>	<b>412,431</b>	<b>1,726</b>	<b>1,726</b>
6111	Administrative	3,409	0	0	3,409	0	3,409	3,409	3,409	0	0
6112	Senior Technical	6,816	(430)	0	6,386	0	6,386	6,386	4,702	1,684	1,684
6113	Other Technical & Craft Skilled	179,065	0	0	179,065	0	179,065	179,065	179,065	0	0
6114	Clerical & Office Support	4,355	0	0	4,355	0	4,355	4,355	4,355	0	0
6115	Semi-Skilled Operatives & Unskilled	64,621	0	0	64,621	0	64,621	64,621	64,621	0	0
6117	Temporary Employees	156,321	0	0	156,321	0	156,321	156,321	156,279	42	42
<b>Overhead Expenses</b>		<b>85,506</b>	<b>430</b>	<b>0</b>	<b>85,936</b>	<b>0</b>	<b>85,936</b>	<b>85,936</b>	<b>85,470</b>	<b>466</b>	<b>466</b>
6131	Other Direct Labour Costs	3,615	0	0	3,615	0	3,615	3,615	3,149	466	466
6133	Benefits & Allowances	62,640	0	0	62,640	0	62,640	62,640	62,640	0	0
6134	National Insurance	19,251	430	0	19,681	0	19,681	19,681	19,681	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>382,000</b>	<b>3,500</b>	<b>0</b>	<b>385,500</b>	<b>0</b>	<b>385,500</b>	<b>385,500</b>	<b>385,500</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	315,000	0	0	315,000	0	315,000	315,000	315,000	0	0
6222	Field Materials & Supplies	42,000	3,500	0	45,500	0	45,500	45,500	45,500	0	0
6223	Office Materials & Supplies	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6224	Print & Non-Print Materials	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
<b>Fuel &amp; Lubricants</b>		<b>115,000</b>	<b>0</b>	<b>19,000</b>	<b>134,000</b>	<b>0</b>	<b>134,000</b>	<b>134,000</b>	<b>134,000</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	115,000	0	19,000	134,000	0	134,000	134,000	134,000	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>106,920</b>	<b>1,900</b>	<b>0</b>	<b>108,820</b>	<b>0</b>	<b>108,820</b>	<b>108,820</b>	<b>108,820</b>	<b>0</b>	<b>0</b>
6241	Rental of Buildings	7,920	(1,600)	0	6,320	0	6,320	6,320	6,320	0	0
6242	Maintenance of Buildings	59,000	0	0	59,000	0	59,000	59,000	59,000	0	0
6243	Janitorial & Cleaning Supplies	40,000	3,500	0	43,500	0	43,500	43,500	43,500	0	0

**AGENCY 71 - REGION 1: BARIMA/WAINI**  
**PROGRAMME 714 - HEALTH SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Maintenance of Infrastructure</b>		<b>56,200</b>	<b>0</b>	<b>0</b>	<b>56,200</b>	<b>0</b>	<b>56,200</b>	<b>56,200</b>	<b>56,196</b>	<b>4</b>	<b>4</b>
6252	Maintenance of Bridges	9,500	0	0	9,500	0	9,500	9,500	9,498	2	2
6253	Maintenance of Drainage & Irrigation Works	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6254	Maintenance of Sea & River Defenses	6,700	0	0	6,700	0	6,700	6,700	6,699	1	1
6255	Maintenance of Other Infrastructure	34,000	0	0	34,000	0	34,000	34,000	33,999	1	1
<b>Transport, Travel &amp; Postage</b>		<b>214,500</b>	<b>0</b>	<b>30,000</b>	<b>244,500</b>	<b>0</b>	<b>244,500</b>	<b>244,500</b>	<b>244,498</b>	<b>2</b>	<b>2</b>
6261	Local Travel & Subsistence	145,000	0	20,000	165,000	0	165,000	165,000	164,998	2	2
6264	Vehicle Spares & Service	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
6265	Other Transport, Travel & Postage	53,500	0	10,000	63,500	0	63,500	63,500	63,500	0	0
<b>Utility Charges</b>		<b>28,000</b>	<b>(7,900)</b>	<b>0</b>	<b>20,100</b>	<b>0</b>	<b>20,100</b>	<b>20,100</b>	<b>20,100</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	1,000	(900)	0	100	0	100	100	100	0	0
6272	Electricity Charges	27,000	(7,000)	0	20,000	0	20,000	20,000	20,000	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>69,463</b>	<b>2,500</b>	<b>18,500</b>	<b>90,463</b>	<b>0</b>	<b>90,463</b>	<b>90,463</b>	<b>89,612</b>	<b>851</b>	<b>851</b>
6281	Security Services	27,463	0	12,500	39,963	0	39,963	39,963	39,123	840	840
6282	Equipment Maintenance	15,000	2,500	0	17,500	0	17,500	17,500	17,490	10	10
6283	Cleaning & Extermination Services	11,000	0	6,000	17,000	0	17,000	17,000	17,000	0	0
6284	Other	16,000	0	0	16,000	0	16,000	16,000	15,999	1	1
<b>Other Operating Expenses</b>		<b>129,300</b>	<b>0</b>	<b>0</b>	<b>129,300</b>	<b>0</b>	<b>129,300</b>	<b>129,300</b>	<b>129,299</b>	<b>1</b>	<b>1</b>
6291	National & Other Events	5,000	0	0	5,000	0	5,000	5,000	4,999	1	1
6292	Dietary	120,000	0	0	120,000	0	120,000	120,000	120,000	0	0
6293	Refreshment & Meals	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6294	Other	300	0	0	300	0	300	300	300	0	0
<b>Education Subventions &amp; Training</b>		<b>20,000</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0

MR. SEWCHAND  
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**AGENCY 71 - REGION 1: BARIMA/WAINI**  
**PROGRAMME 715 - AGRICULTURE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>29,393</b>	<b>0</b>	<b>0</b>	<b>29,393</b>	<b>0</b>	<b>29,393</b>	<b>29,393</b>	<b>29,079</b>	<b>314</b>	<b>314</b>
<b>Materials, Equipment &amp; Supplies</b>		<b>6,910</b>	<b>0</b>	<b>0</b>	<b>6,910</b>	<b>0</b>	<b>6,910</b>	<b>6,910</b>	<b>6,907</b>	<b>3</b>	<b>3</b>
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	60	0	0
6222	Field Materials & Supplies	6,100	0	0	6,100	0	6,100	6,100	6,100	0	0
6223	Office Materials & Supplies	550	0	0	550	0	550	550	547	3	3
6224	Print & Non-Print Materials	200	0	0	200	0	200	200	200	0	0
<b>Fuel &amp; Lubricants</b>		<b>6,500</b>	<b>0</b>	<b>0</b>	<b>6,500</b>	<b>0</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>720</b>	<b>0</b>	<b>0</b>	<b>720</b>	<b>0</b>	<b>720</b>	<b>720</b>	<b>720</b>	<b>0</b>	<b>0</b>
6243	Janitorial & Cleaning Supplies	720	0	0	720	0	720	720	720	0	0
<b>Maintenance of Infrastructure</b>		<b>5,000</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
6253	Maintenance of Drainage and Irrigation Works	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
<b>Transport, Travel &amp; Postage</b>		<b>4,900</b>	<b>0</b>	<b>0</b>	<b>4,900</b>	<b>0</b>	<b>4,900</b>	<b>4,900</b>	<b>4,900</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6263	Postage, Telex & Cablegrams	200	0	0	200	0	200	200	200	0	0
6264	Vehicle Spares & Service	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
<b>Utility Charges</b>		<b>300</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>300</b>
6271	Telephone & Internet Charges	100	0	0	100	0	100	100	0	100	100
6272	Electricity Charges	200	0	0	200	0	200	200	0	200	200
<b>Other Goods &amp; Services Purchased</b>		<b>1,985</b>	<b>0</b>	<b>0</b>	<b>1,985</b>	<b>0</b>	<b>1,985</b>	<b>1,985</b>	<b>1,985</b>	<b>0</b>	<b>0</b>
6282	Equipment Maintenance	550	0	0	550	0	550	550	550	0	0
6283	Cleaning & Extermination Services	735	0	0	735	0	735	735	735	0	0
6284	Other	700	0	0	700	0	700	700	700	0	0
<b>Other Operating Expenses</b>		<b>2,378</b>	<b>0</b>	<b>0</b>	<b>2,378</b>	<b>0</b>	<b>2,378</b>	<b>2,378</b>	<b>2,376</b>	<b>2</b>	<b>2</b>
6291	National & Other Events	1,500	0	0	1,500	0	1,500	1,500	1,499	1	1
6293	Refreshment & Meals	800	0	0	800	0	800	800	799	1	1
6294	Other	78	0	0	78	0	78	78	78	0	0
<b>Education Subventions &amp; Training</b>		<b>700</b>	<b>0</b>	<b>0</b>	<b>700</b>	<b>0</b>	<b>700</b>	<b>700</b>	<b>691</b>	<b>9</b>	<b>9</b>
6302	Training (including Scholarships)	700	0	0	700	0	700	700	691	9	9

MR. SEWCHAND  
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**AGENCY 72 - REGION 2: POMEROON/SUPENAAM**  
**PROGRAMME 721 - REGIONAL ADMINISTRATION & FINANCE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>311,020</b>	<b>(1)</b>	<b>5,125</b>	<b>316,144</b>	<b>0</b>	<b>316,144</b>	<b>316,144</b>	<b>316,047</b>	<b>97</b>	<b>97</b>
<b>Wages &amp; Salaries</b>		<b>103,512</b>	<b>(725)</b>	<b>0</b>	<b>102,787</b>	<b>0</b>	<b>102,787</b>	<b>102,787</b>	<b>102,697</b>	<b>90</b>	<b>90</b>
6111	Administrative	6,497	0	0	6,497	0	6,497	6,497	6,497	0	0
6112	Senior Technical	5,471	(349)	0	5,122	0	5,122	5,122	5,122	0	0
6113	Other Technical & Craft Skilled	9,787	0	0	9,787	0	9,787	9,787	9,787	0	0
6114	Clerical & Office Support	37,005	(33)	0	36,972	0	36,972	36,972	36,972	0	0
6115	Semi-Skilled Operatives & Unskilled	19,595	(103)	0	19,492	0	19,492	19,492	19,420	72	72
6116	Contracted Employees	12,075	(240)	0	11,835	0	11,835	11,835	11,835	0	0
6117	Temporary Employees	13,082	0	0	13,082	0	13,082	13,082	13,064	18	18
<b>Overhead Expenses</b>		<b>14,575</b>	<b>724</b>	<b>0</b>	<b>15,299</b>	<b>0</b>	<b>15,299</b>	<b>15,299</b>	<b>15,299</b>	<b>0</b>	<b>0</b>
6131	Other Direct Labour Costs	259	434	0	693	0	693	693	693	0	0
6133	Benefits & Allowances	7,734	469	0	8,203	0	8,203	8,203	8,203	0	0
6134	National Insurance	6,582	(179)	0	6,403	0	6,403	6,403	6,403	0	0
<b>Expenses Specific to the Agency</b>		<b>32,000</b>	<b>1,500</b>	<b>0</b>	<b>33,500</b>	<b>0</b>	<b>33,500</b>	<b>33,500</b>	<b>33,498</b>	<b>2</b>	<b>2</b>
6211	Expenses Specific to the Agency	32,000	1,500	0	33,500	0	33,500	33,500	33,498	2	2
<b>Materials, Equipment &amp; Supplies</b>		<b>12,140</b>	<b>0</b>	<b>0</b>	<b>12,140</b>	<b>0</b>	<b>12,140</b>	<b>12,140</b>	<b>12,137</b>	<b>3</b>	<b>3</b>
6221	Drugs & Medical Supplies	1,675	0	0	1,675	0	1,675	1,675	1,674	1	1
6222	Field Materials & Supplies	750	0	0	750	0	750	750	749	1	1
6223	Office Materials & Supplies	7,015	0	0	7,015	0	7,015	7,015	7,015	0	0
6224	Print & Non-Print Materials	2,700	0	0	2,700	0	2,700	2,700	2,699	1	1
<b>Fuel &amp; Lubricants</b>		<b>16,001</b>	<b>0</b>	<b>0</b>	<b>16,001</b>	<b>0</b>	<b>16,001</b>	<b>16,001</b>	<b>16,001</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	16,001	0	0	16,001	0	16,001	16,001	16,001	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>23,600</b>	<b>0</b>	<b>0</b>	<b>23,600</b>	<b>0</b>	<b>23,600</b>	<b>23,600</b>	<b>23,600</b>	<b>0</b>	<b>0</b>
6242	Maintenance of Buildings	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6243	Janitorial & Cleaning Supplies	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
<b>Maintenance of Infrastructure</b>		<b>9,000</b>	<b>0</b>	<b>0</b>	<b>9,000</b>	<b>0</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0



**AGENCY 72 - REGION 2: POMEROON/SUPENAAM  
PROGRAMME 721 - REGIONAL ADMINISTRATION & FINANCE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>9,991</b>	<b>0</b>	<b>0</b>	<b>9,991</b>	<b>0</b>	<b>9,991</b>	<b>9,991</b>	<b>9,991</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	5,507	0	0	5,507	0	5,507	5,507	5,507	0	0
6263	Postage, Telex & Cablegrams	84	0	0	84	0	84	84	84	0	0
6264	Vehicle Spares & Service	2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
6265	Other Transport, Travel & Postage	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
<b>Utility Charges</b>		<b>16,600</b>	<b>(1,023)</b>	<b>0</b>	<b>15,577</b>	<b>0</b>	<b>15,577</b>	<b>15,577</b>	<b>15,577</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	2,000	(1,023)	0	977	0	977	977	977	0	0
6272	Electricity Charges	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6273	Water Charges	7,100	0	0	7,100	0	7,100	7,100	7,100	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>65,517</b>	<b>(980)</b>	<b>5,125</b>	<b>69,662</b>	<b>0</b>	<b>69,662</b>	<b>69,662</b>	<b>69,661</b>	<b>1</b>	<b>1</b>
6281	Security Services	54,592	0	5,125	59,717	0	59,717	59,717	59,717	0	0
6282	Equipment Maintenance	2,790	0	0	2,790	0	2,790	2,790	2,789	1	1
6283	Cleaning & Extermination Services	2,500	20	0	2,520	0	2,520	2,520	2,520	0	0
6284	Other	5,635	(1,000)	0	4,635	0	4,635	4,635	4,635	0	0
<b>Other Operating Expenses</b>		<b>6,453</b>	<b>503</b>	<b>0</b>	<b>6,956</b>	<b>0</b>	<b>6,956</b>	<b>6,956</b>	<b>6,955</b>	<b>1</b>	<b>1</b>
6291	National & Other Events	2,700	300	0	3,000	0	3,000	3,000	2,999	1	1
6293	Refreshment & Meals	1,753	0	0	1,753	0	1,753	1,753	1,753	0	0
6294	Other	2,000	203	0	2,203	0	2,203	2,203	2,203	0	0
<b>Education Subventions &amp; Training</b>		<b>815</b>	<b>0</b>	<b>0</b>	<b>815</b>	<b>0</b>	<b>815</b>	<b>815</b>	<b>815</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	815	0	0	815	0	815	815	815	0	0
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>816</b>	<b>0</b>	<b>0</b>	<b>816</b>	<b>0</b>	<b>816</b>	<b>816</b>	<b>816</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	816	0	0	816	0	816	816	816	0	0

MS. S. SAYWACK  
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM**  
**PROGRAMME 722 - AGRICULTURE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>530,699</b>	<b>1</b>	<b>5,124</b>	<b>535,824</b>	<b>0</b>	<b>535,824</b>	<b>535,824</b>	<b>535,800</b>	<b>24</b>	<b>24</b>
<b>Wages &amp; Salaries</b>		<b>103,689</b>	<b>37</b>	<b>0</b>	<b>103,726</b>	<b>0</b>	<b>103,726</b>	<b>103,726</b>	<b>103,703</b>	<b>23</b>	<b>23</b>
6113	Other Technical & Craft Skilled	3,947	123	0	4,070	0	4,070	4,070	4,070	0	0
6114	Clerical & Office Support	3,883	(86)	0	3,797	0	3,797	3,797	3,797	0	0
6115	Semi-Skilled Operatives & Unskilled	50,701	0	0	50,701	0	50,701	50,701	50,681	20	20
6116	Contracted Employees	37,979	0	0	37,979	0	37,979	37,979	37,979	0	0
6117	Temporary Employees	7,179	0	0	7,179	0	7,179	7,179	7,176	3	3
<b>Overhead Expenses</b>		<b>10,760</b>	<b>(36)</b>	<b>0</b>	<b>10,724</b>	<b>0</b>	<b>10,724</b>	<b>10,724</b>	<b>10,724</b>	<b>0</b>	<b>0</b>
6131	Other Direct Labour Costs	58	(58)	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	5,721	232	0	5,953	0	5,953	5,953	5,953	0	0
6134	National Insurance	4,981	(210)	0	4,771	0	4,771	4,771	4,771	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>2,940</b>	<b>0</b>	<b>0</b>	<b>2,940</b>	<b>0</b>	<b>2,940</b>	<b>2,940</b>	<b>2,940</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	200	0	0	200	0	200	200	200	0	0
6222	Field Materials & Supplies	840	0	0	840	0	840	840	840	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	800	0	0	800	0	800	800	800	0	0
<b>Fuel &amp; Lubricants</b>		<b>36,709</b>	<b>323</b>	<b>0</b>	<b>37,032</b>	<b>0</b>	<b>37,032</b>	<b>37,032</b>	<b>37,032</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	36,709	323	0	37,032	0	37,032	37,032	37,032	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>8,865</b>	<b>0</b>	<b>0</b>	<b>8,865</b>	<b>0</b>	<b>8,865</b>	<b>8,865</b>	<b>8,865</b>	<b>0</b>	<b>0</b>
6242	Maintenance of Buildings	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6243	Janitorial & Cleaning Supplies	865	0	0	865	0	865	865	865	0	0
<b>Maintenance of Infrastructure</b>		<b>291,300</b>	<b>0</b>	<b>0</b>	<b>291,300</b>	<b>0</b>	<b>291,300</b>	<b>291,300</b>	<b>291,300</b>	<b>0</b>	<b>0</b>
6251	Maintenance of Roads	75,000	0	0	75,000	0	75,000	75,000	75,000	0	0
6253	Maintenance of Drainage & Irrigation Works	209,000	0	0	209,000	0	209,000	209,000	209,000	0	0
6255	Maintenance of Other Infrastructure	7,300	0	0	7,300	0	7,300	7,300	7,300	0	0

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM  
PROGRAMME 722 - AGRICULTURE  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>15,850</b>	<b>0</b>	<b>0</b>	<b>15,850</b>	<b>0</b>	<b>15,850</b>	<b>15,850</b>	<b>15,850</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	450	0	0	450	0	450	450	450	0	0
6264	Vehicle Spares & Service	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6265	Other Transport, Travel & Postage	400	0	0	400	0	400	400	400	0	0
<b>Utility Charges</b>		<b>3,873</b>	<b>(323)</b>	<b>0</b>	<b>3,550</b>	<b>0</b>	<b>3,550</b>	<b>3,550</b>	<b>3,550</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	550	(323)	0	227	0	227	227	227	0	0
6272	Electricity Charges	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
6273	Water Charges	623	0	0	623	0	623	623	623	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>55,713</b>	<b>0</b>	<b>5,124</b>	<b>60,837</b>	<b>0</b>	<b>60,837</b>	<b>60,837</b>	<b>60,836</b>	<b>1</b>	<b>1</b>
6281	Security Services	54,593	0	5,124	59,717	0	59,717	59,717	59,717	0	0
6282	Equipment Maintenance	800	0	0	800	0	800	800	799	1	1
6283	Cleaning & Extermination Services	320	0	0	320	0	320	320	320	0	0
<b>Other Operating Expenses</b>		<b>200</b>	<b>0</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>0</b>	<b>0</b>
6293	Refreshment & Meals	200	0	0	200	0	200	200	200	0	0
<b>Education Subventions &amp; Training</b>		<b>800</b>	<b>0</b>	<b>0</b>	<b>800</b>	<b>0</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	800	0	0	800	0	800	800	800	0	0

MS. S. SAYWACK  
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**AGENCY 72 - REGION 2: POMEROON/SUPENAAM  
PROGRAMME 723 - PUBLIC WORKS  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>181,644</b>	<b>0</b>	<b>2,213</b>	<b>183,857</b>	<b>0</b>	<b>183,857</b>	<b>183,857</b>	<b>183,716</b>	<b>141</b>	<b>141</b>
<b>Wages &amp; Salaries</b>		<b>41,541</b>	<b>95</b>	<b>0</b>	<b>41,636</b>	<b>0</b>	<b>41,636</b>	<b>41,636</b>	<b>41,497</b>	<b>139</b>	<b>139</b>
6111	Administrative	3,254	212	0	3,466	0	3,466	3,466	3,466	0	0
6112	Senior Technical	3,062	169	0	3,231	0	3,231	3,231	3,231	0	0
6113	Other Technical & Craft Skilled	21,696	(283)	0	21,413	0	21,413	21,413	21,322	91	91
6114	Clerical & Office Support	1,445	0	0	1,445	0	1,445	1,445	1,445	0	0
6115	Semi-Skilled Operatives & Unskilled	10,852	0	0	10,852	0	10,852	10,852	10,804	48	48
6116	Contracted Employees	0	331	0	331	0	331	331	331	0	0
6117	Temporary Employees	1,232	(334)	0	898	0	898	898	898	0	0
<b>Overhead Expenses</b>		<b>7,030</b>	<b>(96)</b>	<b>0</b>	<b>6,934</b>	<b>0</b>	<b>6,934</b>	<b>6,934</b>	<b>6,934</b>	<b>0</b>	<b>0</b>
6131	Other Direct Labour Costs	0	27	0	27	0	27	27	27	0	0
6133	Benefits & Allowances	3,644	0	0	3,644	0	3,644	3,644	3,644	0	0
6134	National Insurance	3,386	(123)	0	3,263	0	3,263	3,263	3,263	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>2,396</b>	<b>0</b>	<b>0</b>	<b>2,396</b>	<b>0</b>	<b>2,396</b>	<b>2,396</b>	<b>2,395</b>	<b>1</b>	<b>1</b>
6221	Drugs & Medical Supplies	96	0	0	96	0	96	96	96	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	600	0	0	600	0	600	600	600	0	0
6224	Print & Non-Print Materials	500	0	0	500	0	500	500	499	1	1
<b>Fuel &amp; Lubricants</b>		<b>15,000</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>26,700</b>	<b>0</b>	<b>0</b>	<b>26,700</b>	<b>0</b>	<b>26,700</b>	<b>26,700</b>	<b>26,700</b>	<b>0</b>	<b>0</b>
6242	Maintenance of Buildings	26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
6243	Janitorial & Cleaning Supplies	700	0	0	700	0	700	700	700	0	0
<b>Maintenance of Infrastructure</b>		<b>62,500</b>	<b>0</b>	<b>0</b>	<b>62,500</b>	<b>0</b>	<b>62,500</b>	<b>62,500</b>	<b>62,499</b>	<b>1</b>	<b>1</b>
6251	Maintenance of Roads	32,000	0	0	32,000	0	32,000	32,000	32,000	0	0
6252	Maintenance of Bridges	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6253	Maintenance of Drainage & Irrigation Works	5,500	0	0	5,500	0	5,500	5,500	5,499	1	1
6254	Maintenance of Sea & River Defenses	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6255	Maintenance of Other Infrastructure	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM  
PROGRAMME 723 - PUBLIC WORKS  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>7,950</b>	<b>24</b>	<b>0</b>	<b>7,974</b>	<b>0</b>	<b>7,974</b>	<b>7,974</b>	<b>7,974</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	450	24	0	474	0	474	474	474	0	0
6264	Vehicle Spares & Service	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
<b>Utility Charges</b>		<b>2,683</b>	<b>(47)</b>	<b>0</b>	<b>2,636</b>	<b>0</b>	<b>2,636</b>	<b>2,636</b>	<b>2,636</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	300	(47)	0	253	0	253	253	253	0	0
6272	Electricity Charges	919	0	0	919	0	919	919	919	0	0
6273	Water Charges	1,464	0	0	1,464	0	1,464	1,464	1,464	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>14,594</b>	<b>24</b>	<b>2,213</b>	<b>16,831</b>	<b>0</b>	<b>16,831</b>	<b>16,831</b>	<b>16,831</b>	<b>0</b>	<b>0</b>
6281	Security Services	11,984	0	2,213	14,197	0	14,197	14,197	14,197	0	0
6282	Equipment Maintenance	920	0	0	920	0	920	920	920	0	0
6283	Cleaning & Extermination Services	840	24	0	864	0	864	864	864	0	0
6284	Other	850	0	0	850	0	850	850	850	0	0
<b>Other Operating Expenses</b>		<b>250</b>	<b>0</b>	<b>0</b>	<b>250</b>	<b>0</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>0</b>	<b>0</b>
6293	Refreshment & Meals	250	0	0	250	0	250	250	250	0	0
<b>Education Subventions &amp; Training</b>		<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0

MS. S. SAYWACK  
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**AGENCY 72 - REGION 2: POMEROON/SUPENAAM  
PROGRAMME 724 - EDUCATION DELIVERY  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>3,509,719</b>	<b>(1)</b>	<b>31,781</b>	<b>3,541,499</b>	<b>0</b>	<b>3,541,499</b>	<b>3,541,499</b>	<b>3,540,349</b>	<b>1,150</b>	<b>1,150</b>
<b>Wages &amp; Salaries</b>		<b>2,204,939</b>	<b>(2,802)</b>	<b>0</b>	<b>2,202,137</b>	<b>0</b>	<b>2,202,137</b>	<b>2,202,137</b>	<b>2,201,251</b>	<b>886</b>	<b>886</b>
6111	Administrative	432,575	0	0	432,575	0	432,575	432,575	432,563	12	12
6112	Senior Technical	1,187,335	(17,072)	0	1,170,263	0	1,170,263	1,170,263	1,169,734	529	529
6113	Other Technical & Craft Skilled	286,465	19,926	0	306,391	0	306,391	306,391	306,127	264	264
6114	Clerical & Office Support	13,402	(361)	0	13,041	0	13,041	13,041	13,041	0	0
6115	Semi-Skilled Operatives & Unskilled	76,360	(5,251)	0	71,109	0	71,109	71,109	71,109	0	0
6116	Contracted Employees	197,407	0	0	197,407	0	197,407	197,407	197,326	81	81
6117	Temporary Employees	11,395	(44)	0	11,351	0	11,351	11,351	11,351	0	0
<b>Overhead Expenses</b>		<b>263,977</b>	<b>2,802</b>	<b>0</b>	<b>266,779</b>	<b>0</b>	<b>266,779</b>	<b>266,779</b>	<b>266,520</b>	<b>259</b>	<b>259</b>
6131	Other Direct Labour Costs	12,112	(1,186)	0	10,926	0	10,926	10,926	10,887	39	39
6133	Benefits & Allowances	83,964	9,000	0	92,964	0	92,964	92,964	92,744	220	220
6134	National Insurance	167,901	(5,012)	0	162,889	0	162,889	162,889	162,889	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>101,800</b>	<b>(5,667)</b>	<b>0</b>	<b>96,133</b>	<b>0</b>	<b>96,133</b>	<b>96,134</b>	<b>96,133</b>	<b>0</b>	<b>1</b>
6221	Drugs & Medical Supplies	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
6222	Field Materials & Supplies	31,500	(553)	0	30,947	0	30,947	30,947	30,947	0	0
6223	Office Materials & Supplies	27,000	0	0	27,000	0	27,000	27,000	27,000	0	0
6224	Print & Non-Print Materials	41,000	(5,114)	0	35,886	0	35,886	35,887	35,886	0	1
<b>Fuel &amp; Lubricants</b>		<b>38,000</b>	<b>0</b>	<b>24,000</b>	<b>62,000</b>	<b>0</b>	<b>62,000</b>	<b>61,999</b>	<b>61,999</b>	<b>1</b>	<b>0</b>
6231	Fuel & Lubricants	38,000	0	24,000	62,000	0	62,000	61,999	61,999	1	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>112,866</b>	<b>(25,106)</b>	<b>0</b>	<b>87,760</b>	<b>0</b>	<b>87,760</b>	<b>87,760</b>	<b>87,759</b>	<b>1</b>	<b>1</b>
6241	Rental of Buildings	12,000	(12,000)	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	73,500	0	0	73,500	0	73,500	73,500	73,500	0	0
6243	Janitorial & Cleaning Supplies	27,366	(13,106)	0	14,260	0	14,260	14,260	14,259	1	1
<b>Maintenance of Infrastructure</b>		<b>56,900</b>	<b>0</b>	<b>0</b>	<b>56,900</b>	<b>0</b>	<b>56,900</b>	<b>56,900</b>	<b>56,898</b>	<b>2</b>	<b>2</b>
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	2,000	(2,000)	0	0	0	0	0	0	0	0
6254	Maintenance of Sea & River Defenses	8,000	0	0	8,000	0	8,000	8,000	7,999	1	1
6255	Maintenance of Other Infrastructure	42,400	2,000	0	44,400	0	44,400	44,400	44,399	1	1

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM  
PROGRAMME 724 - EDUCATION DELIVERY  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>19,131</b>	<b>2,514</b>	<b>0</b>	<b>21,645</b>	<b>0</b>	<b>21,645</b>	<b>21,645</b>	<b>21,645</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	9,000	839	0	9,839	0	9,839	9,839	9,839	0	0
6263	Postage, Telex & Cablegrams	31	0	0	31	0	31	31	31	0	0
6264	Vehicle Spares & Service	8,600	21	0	8,621	0	8,621	8,621	8,621	0	0
6265	Other Transport, Travel & Postage	1,500	1,654	0	3,154	0	3,154	3,154	3,154	0	0
<b>Utility Charges</b>		<b>89,592</b>	<b>(1,490)</b>	<b>0</b>	<b>88,102</b>	<b>0</b>	<b>88,102</b>	<b>88,102</b>	<b>88,102</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	1,592	(1,490)	0	102	0	102	102	102	0	0
6272	Electricity Charges	31,000	0	0	31,000	0	31,000	31,000	31,000	0	0
6273	Water Charges	57,000	0	0	57,000	0	57,000	57,000	57,000	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>485,100</b>	<b>4,767</b>	<b>7,781</b>	<b>497,648</b>	<b>0</b>	<b>497,648</b>	<b>497,648</b>	<b>497,647</b>	<b>1</b>	<b>1</b>
6281	Security Services	450,000	0	7,781	457,781	0	457,781	457,781	457,781	0	0
6282	Equipment Maintenance	5,500	1,514	0	7,014	0	7,014	7,014	7,014	0	0
6283	Cleaning & Extermination Services	20,500	2,053	0	22,553	0	22,553	22,553	22,553	0	0
6284	Other	9,100	1,200	0	10,300	0	10,300	10,300	10,299	1	1
<b>Other Operating Expenses</b>		<b>119,445</b>	<b>26,181</b>	<b>0</b>	<b>145,626</b>	<b>0</b>	<b>145,626</b>	<b>145,626</b>	<b>145,626</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	16,045	14,000	0	30,045	0	30,045	30,045	30,045	0	0
6292	Dietary	100,600	8,600	0	109,200	0	109,200	109,200	109,200	0	0
6293	Refreshment & Meals	800	200	0	1,000	0	1,000	1,000	1,000	0	0
6294	Other	2,000	3,381	0	5,381	0	5,381	5,381	5,381	0	0
<b>Education Subventions &amp; Training</b>		<b>17,969</b>	<b>(1,200)</b>	<b>0</b>	<b>16,769</b>	<b>0</b>	<b>16,769</b>	<b>16,769</b>	<b>16,769</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	17,969	(1,200)	0	16,769	0	16,769	16,769	16,769	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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,473,511</b>	<b>(1)</b>	<b>13,241</b>	<b>1,486,751</b>	<b>0</b>	<b>1,486,751</b>	<b>1,486,751</b>	<b>1,486,586</b>	<b>165</b>	<b>165</b>
<b>Wages &amp; Salaries</b>		<b>480,096</b>	<b>(953)</b>	<b>0</b>	<b>479,143</b>	<b>0</b>	<b>479,143</b>	<b>479,143</b>	<b>479,092</b>	<b>51</b>	<b>51</b>
6111	Administrative	7,389	0	0	7,389	0	7,389	7,389	7,389	0	0
6112	Senior Technical	18,773	(768)	0	18,005	0	18,005	18,005	18,005	0	0
6113	Other Technical & Craft Skilled	187,497	0	0	187,497	0	187,497	187,497	187,495	2	2
6114	Clerical & Office Support	20,530	0	0	20,530	0	20,530	20,530	20,524	6	6
6115	Semi-Skilled Operatives & Unskilled	155,223	(823)	0	154,400	0	154,400	154,400	154,360	40	40
6116	Contracted Employees	47,081	638	0	47,719	0	47,719	47,719	47,719	0	0
6117	Temporary Employees	43,603	0	0	43,603	0	43,603	43,603	43,600	3	3
<b>Overhead Expenses</b>		<b>104,442</b>	<b>952</b>	<b>0</b>	<b>105,394</b>	<b>0</b>	<b>105,394</b>	<b>105,394</b>	<b>105,394</b>	<b>0</b>	<b>0</b>
6131	Other Direct Labour Costs	850	834	0	1,684	0	1,684	1,684	1,684	0	0
6133	Benefits & Allowances	70,969	777	0	71,746	0	71,746	71,746	71,746	0	0
6134	National Insurance	32,623	(659)	0	31,964	0	31,964	31,964	31,964	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>507,400</b>	<b>(2,000)</b>	<b>0</b>	<b>505,400</b>	<b>0</b>	<b>505,400</b>	<b>505,400</b>	<b>505,400</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	480,600	0	0	480,600	0	480,600	480,600	480,600	0	0
6222	Field Materials & Supplies	9,700	(2,000)	0	7,700	0	7,700	7,700	7,700	0	0
6223	Office Materials & Supplies	7,100	0	0	7,100	0	7,100	7,100	7,100	0	0
6224	Print & Non-Print Materials	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
<b>Fuel &amp; Lubricants</b>		<b>23,000</b>	<b>0</b>	<b>0</b>	<b>23,000</b>	<b>0</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	23,000	0	0	23,000	0	23,000	23,000	23,000	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>68,500</b>	<b>0</b>	<b>0</b>	<b>68,500</b>	<b>0</b>	<b>68,500</b>	<b>68,500</b>	<b>68,500</b>	<b>0</b>	<b>0</b>
6242	Maintenance of Buildings	42,000	0	0	42,000	0	42,000	42,000	42,000	0	0
6243	Janitorial & Cleaning Supplies	26,500	0	0	26,500	0	26,500	26,500	26,500	0	0
<b>Maintenance of Infrastructure</b>		<b>20,000</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0



**AGENCY 72 - REGION 2: POMEROON/SUPENAAM  
PROGRAMME 725 - HEALTH SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>25,450</b>	<b>693</b>	<b>0</b>	<b>26,143</b>	<b>0</b>	<b>26,143</b>	<b>26,143</b>	<b>26,140</b>	<b>3</b>	<b>3</b>
6261	Local Travel & Subsistence	12,500	693	0	13,193	0	13,193	13,193	13,190	3	3
6264	Vehicle Spares & Service	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6265	Other Transport, Travel & Postage	950	0	0	950	0	950	950	950	0	0
<b>Utility Charges</b>		<b>68,512</b>	<b>(693)</b>	<b>0</b>	<b>67,819</b>	<b>0</b>	<b>67,819</b>	<b>67,819</b>	<b>67,819</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	1,200	(693)	0	507	0	507	507	507	0	0
6272	Electricity Charges	49,634	0	0	49,634	0	49,634	49,634	49,634	0	0
6273	Water Charges	17,678	0	0	17,678	0	17,678	17,678	17,678	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>106,331</b>	<b>0</b>	<b>13,241</b>	<b>119,572</b>	<b>0</b>	<b>119,572</b>	<b>119,572</b>	<b>119,571</b>	<b>1</b>	<b>1</b>
6281	Security Services	81,881	0	13,241	95,122	0	95,122	95,122	95,122	0	0
6282	Equipment Maintenance	16,500	0	0	16,500	0	16,500	16,500	16,499	1	1
6283	Cleaning & Extermination Services	7,700	0	0	7,700	0	7,700	7,700	7,700	0	0
6284	Other	250	0	0	250	0	250	250	250	0	0
<b>Other Operating Expenses</b>		<b>62,100</b>	<b>5,000</b>	<b>0</b>	<b>67,100</b>	<b>0</b>	<b>67,100</b>	<b>67,100</b>	<b>66,990</b>	<b>110</b>	<b>110</b>
6291	National & Other Events	350	0	0	350	0	350	350	350	0	0
6292	Dietary	55,000	6,000	0	61,000	0	61,000	61,000	61,000	0	0
6293	Refreshment & Meals	750	0	0	750	0	750	750	749	1	1
6294	Other	6,000	(1,000)	0	5,000	0	5,000	5,000	4,891	109	109
<b>Education Subventions &amp; Training</b>		<b>7,680</b>	<b>(3,000)</b>	<b>0</b>	<b>4,680</b>	<b>0</b>	<b>4,680</b>	<b>4,680</b>	<b>4,680</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	7,680	(3,000)	0	4,680	0	4,680	4,680	4,680	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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>303,033</b>	<b>8,650</b>	<b>26,559</b>	<b>338,242</b>	<b>0</b>	<b>338,242</b>	<b>338,242</b>	<b>325,691</b>	<b>12,551</b>	<b>12,551</b>
<b>Wages &amp; Salaries</b>		<b>152,902</b>	<b>0</b>	<b>0</b>	<b>152,902</b>	<b>0</b>	<b>152,902</b>	<b>152,902</b>	<b>152,742</b>	<b>160</b>	<b>160</b>
6111	Administrative	14,801	0	0	14,801	0	14,801	14,801	14,801	0	0
6113	Other Technical & Craft Skilled	16,459	0	0	16,459	0	16,459	16,459	16,459	0	0
6114	Clerical & Office Support	40,817	0	0	40,817	0	40,817	40,817	40,815	2	2
6115	Semi-Skilled Operatives & Unskilled	40,111	0	0	40,111	0	40,111	40,111	40,102	9	9
6116	Contracted Employees	4,795	872	0	5,667	0	5,667	5,667	5,563	104	104
6117	Temporary Employees	35,919	(872)	0	35,047	0	35,047	35,047	35,002	45	45
<b>Overhead Expenses</b>		<b>21,644</b>	<b>0</b>	<b>0</b>	<b>21,644</b>	<b>0</b>	<b>21,644</b>	<b>21,644</b>	<b>21,203</b>	<b>441</b>	<b>441</b>
6131	Other Direct Labour Costs	2,460	0	0	2,460	0	2,460	2,460	2,460	0	0
6133	Benefits & Allowances	9,661	0	0	9,661	0	9,661	9,661	9,661	0	0
6134	National Insurance	9,523	0	0	9,523	0	9,523	9,523	9,082	441	441
<b>Expenses Specific to the Agency</b>		<b>20,300</b>	<b>2,000</b>	<b>0</b>	<b>22,300</b>	<b>0</b>	<b>22,300</b>	<b>22,300</b>	<b>22,299</b>	<b>1</b>	<b>1</b>
6211	Expenses Specific to the Agency	20,300	2,000	0	22,300	0	22,300	22,300	22,299	1	1
<b>Materials, Equipment &amp; Supplies</b>		<b>9,756</b>	<b>0</b>	<b>0</b>	<b>9,756</b>	<b>0</b>	<b>9,756</b>	<b>9,756</b>	<b>9,754</b>	<b>2</b>	<b>2</b>
6221	Drugs & Medical Supplies	615	0	0	615	0	615	615	614	1	1
6222	Field Materials & Supplies	1,166	0	0	1,166	0	1,166	1,166	1,166	0	0
6223	Office Materials & Supplies	4,875	0	0	4,875	0	4,875	4,875	4,875	0	0
6224	Print & Non-Print Materials	3,100	0	0	3,100	0	3,100	3,100	3,099	1	1
<b>Fuel &amp; Lubricants</b>		<b>5,525</b>	<b>0</b>	<b>0</b>	<b>5,525</b>	<b>0</b>	<b>5,525</b>	<b>5,525</b>	<b>5,524</b>	<b>1</b>	<b>1</b>
6231	Fuel & Lubricants	5,525	0	0	5,525	0	5,525	5,525	5,524	1	1
<b>Rental &amp; Maintenance of Buildings</b>		<b>17,750</b>	<b>0</b>	<b>0</b>	<b>17,750</b>	<b>0</b>	<b>17,750</b>	<b>17,750</b>	<b>17,747</b>	<b>3</b>	<b>3</b>
6242	Maintenance of Buildings	16,000	0	0	16,000	0	16,000	16,000	15,999	1	1
6243	Janitorial & Cleaning Supplies	1,750	0	0	1,750	0	1,750	1,750	1,748	2	2
<b>Maintenance of Infrastructure</b>		<b>6,000</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>5,999</b>	<b>1</b>	<b>1</b>
6255	Maintenance of Other Infrastructure	6,000	0	0	6,000	0	6,000	6,000	5,999	1	1

**AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA**  
**PROGRAMME 731 - REGIONAL ADMINISTRATION & FINANCE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>7,067</b>	<b>0</b>	<b>0</b>	<b>7,067</b>	<b>0</b>	<b>7,067</b>	<b>7,067</b>	<b>7,066</b>	<b>1</b>	<b>1</b>
6261	Local Travel & Subsistence	3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
6263	Postage, Telex & Cablegrams	100	0	0	100	0	100	100	100	0	0
6264	Vehicle Spares & Service	3,467	0	0	3,467	0	3,467	3,467	3,467	0	0
<b>Utility Charges</b>		<b>15,076</b>	<b>(1,900)</b>	<b>0</b>	<b>13,176</b>	<b>0</b>	<b>13,176</b>	<b>13,176</b>	<b>13,176</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	3,276	(1,000)	0	2,276	0	2,276	2,276	2,276	0	0
6272	Electricity Charges	9,000	(400)	0	8,600	0	8,600	8,600	8,600	0	0
6273	Water Charges	2,800	(500)	0	2,300	0	2,300	2,300	2,300	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>39,412</b>	<b>2,150</b>	<b>26,559</b>	<b>68,121</b>	<b>0</b>	<b>68,121</b>	<b>68,121</b>	<b>57,681</b>	<b>10,440</b>	<b>10,440</b>
6281	Security Services	36,117	0	26,559	62,676	0	62,676	62,676	52,238	10,438	10,438
6282	Equipment Maintenance	1,300	2,150	0	3,450	0	3,450	3,450	3,449	1	1
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6284	Other	995	0	0	995	0	995	995	995	0	0
<b>Other Operating Expenses</b>		<b>5,730</b>	<b>6,400</b>	<b>0</b>	<b>12,130</b>	<b>0</b>	<b>12,130</b>	<b>12,130</b>	<b>12,130</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	2,490	6,000	0	8,490	0	8,490	8,490	8,490	0	0
6293	Refreshment & Meals	1,940	400	0	2,340	0	2,340	2,340	2,340	0	0
6294	Other	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
<b>Education Subventions &amp; Training</b>		<b>371</b>	<b>0</b>	<b>0</b>	<b>371</b>	<b>0</b>	<b>371</b>	<b>371</b>	<b>370</b>	<b>1</b>	<b>1</b>
6302	Training (including Scholarships)	371	0	0	371	0	371	371	370	1	1
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>1,500</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>
6311	Rates & Taxes	1,500	0	0	1,500	0	1,500	1,500	0	1,500	1,500

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**AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA**  
**PROGRAMME 732 - AGRICULTURE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>621,547</b>	<b>0</b>	<b>6712</b>	<b>628,259</b>	<b>0</b>	<b>628,259</b>	<b>628,259</b>	<b>624,752</b>	<b>3,507</b>	<b>3,507</b>
<b>Wages &amp; Salaries</b>		<b>79,728</b>	<b>0</b>	<b>0</b>	<b>79,728</b>	<b>0</b>	<b>79,728</b>	<b>79,728</b>	<b>79,728</b>	<b>0</b>	<b>0</b>
6115	Semi-Skilled Operatives & Unskilled	44,021	0	0	44,021	0	44,021	44,021	44,021	0	0
6116	Contracted Employees	9,367	0	0	9,367	0	9,367	9,367	9,367	0	0
6117	Temporary Employees	26,340	0	0	26,340	0	26,340	26,340	26,340	0	0
<b>Overhead Expenses</b>		<b>7,366</b>	<b>0</b>	<b>0</b>	<b>7,366</b>	<b>0</b>	<b>7,366</b>	<b>7,366</b>	<b>7,366</b>	<b>0</b>	<b>0</b>
6133	Benefits & Allowances	3,668	0	0	3,668	0	3,668	3,668	3,668	0	0
6134	National Insurance	3,698	0	0	3,698	0	3,698	3,698	3,698	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>2,071</b>	<b>0</b>	<b>0</b>	<b>2,071</b>	<b>0</b>	<b>2,071</b>	<b>2,071</b>	<b>2,066</b>	<b>5</b>	<b>5</b>
6221	Drugs & Medical Supplies	21	0	0	21	0	21	21	20	1	1
6222	Field Materials & Supplies	300	0	0	300	0	300	300	298	2	2
6223	Office Materials & Supplies	650	0	0	650	0	650	650	650	0	0
6224	Print & Non-Print Materials	1,100	0	0	1,100	0	1,100	1,100	1,098	2	2
<b>Fuel &amp; Lubricants</b>		<b>14,700</b>	<b>0</b>	<b>0</b>	<b>14,700</b>	<b>0</b>	<b>14,700</b>	<b>14,700</b>	<b>14,698</b>	<b>2</b>	<b>2</b>
6231	Fuel & Lubricants	14,700	0	0	14,700	0	14,700	14,700	14,698	2	2
<b>Rental &amp; Maintenance of Buildings</b>		<b>86</b>	<b>0</b>	<b>0</b>	<b>86</b>	<b>0</b>	<b>86</b>	<b>86</b>	<b>85</b>	<b>1</b>	<b>1</b>
6243	Janitorial & Cleaning Supplies	86	0	0	86	0	86	86	85	1	1
<b>Maintenance of Infrastructure</b>		<b>500,000</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>	<b>500,000</b>	<b>499,991</b>	<b>9</b>	<b>9</b>
6252	Maintenance of Bridges	18,000	0	0	18,000	0	18,000	18,000	17,992	8	8
6253	Maintenance of Drainage & Irrigation	447,000	0	0	447,000	0	447,000	447,000	446,999	1	1
6255	Maintenance of Other Infrastructure	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
<b>Transport, Travel &amp; Postage</b>		<b>5,000</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>4,602</b>	<b>398</b>	<b>398</b>
6261	Local Travel & Subsistence	1,000	0	0	1,000	0	1,000	1,000	602	398	398
6264	Vehicle Spares & Service	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0

**AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA**  
**PROGRAMME 732 - AGRICULTURE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>1,370</b>	<b>0</b>	<b>0</b>	<b>1,370</b>	<b>0</b>	<b>1,370</b>	<b>1,370</b>	<b>1,370</b>	<b>0</b>	<b>0</b>
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	0	0	350	0	350	350	350	0	0
	<b>Other Goods &amp; Services Purchased</b>	<b>8,576</b>	<b>0</b>	<b>6,712</b>	<b>15,288</b>	<b>0</b>	<b>15,288</b>	<b>15,288</b>	<b>12,203</b>	<b>3,085</b>	<b>3,085</b>
6281	Security Services	8,196	0	6,712	14,908	0	14,908	14,908	11,823	3,085	3,085
6282	Equipment Maintenance	220	0	0	220	0	220	220	220	0	0
6283	Cleaning & Extermination Services	40	0	0	40	0	40	40	40	0	0
6284	Other	120	0	0	120	0	120	120	120	0	0
	<b>Other Operating Expenses</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>150</b>	<b>150</b>	<b>143</b>	<b>7</b>	<b>7</b>
6293	Refreshment & Meals	150	0	0	150	0	150	150	143	7	7
	<b>Rates, Taxes &amp; Subvention to Local Authorities</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0

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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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>217,165</b>	<b>0</b>	<b>4,347</b>	<b>221,512</b>	<b>0</b>	<b>221,512</b>	<b>221,512</b>	<b>220,714</b>	<b>798</b>	<b>798</b>
<b>Wages &amp; Salaries</b>		<b>11,682</b>	<b>0</b>	<b>0</b>	<b>11,682</b>	<b>0</b>	<b>11,682</b>	<b>11,682</b>	<b>11,630</b>	<b>52</b>	<b>52</b>
6112	Senior Technical	7,127	0	0	7,127	0	7,127	7,127	7,127	0	0
6114	Clerical & Office Support	1,056	0	0	1,056	0	1,056	1,056	1,011	45	45
6115	Semi-Skilled Operatives & Unskilled	3,499	0	0	3,499	0	3,499	3,499	3,492	7	7
<b>Overhead Expenses</b>		<b>2,164</b>	<b>0</b>	<b>0</b>	<b>2,164</b>	<b>0</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>0</b>	<b>0</b>
6133	Benefits & Allowances	1,183	0	0	1,183	0	1,183	1,183	1,183	0	0
6134	National Insurance	981	0	0	981	0	981	981	981	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>2,015</b>	<b>0</b>	<b>0</b>	<b>2,015</b>	<b>0</b>	<b>2,015</b>	<b>2,015</b>	<b>2,014</b>	<b>1</b>	<b>1</b>
6221	Drugs & Medical Supplies	30	0	0	30	0	30	30	30	0	0
6222	Field Materials & Supplies	175	0	0	175	0	175	175	175	0	0
6223	Office Materials & Supplies	950	0	0	950	0	950	950	949	1	1
6224	Print & Non-Print Materials	860	0	0	860	0	860	860	860	0	0
<b>Fuel &amp; Lubricants</b>		<b>4,724</b>	<b>0</b>	<b>0</b>	<b>4,724</b>	<b>0</b>	<b>4,724</b>	<b>4,724</b>	<b>4,724</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	4,724	0	0	4,724	0	4,724	4,724	4,724	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>8,400</b>	<b>0</b>	<b>0</b>	<b>8,400</b>	<b>0</b>	<b>8,400</b>	<b>8,400</b>	<b>8,373</b>	<b>27</b>	<b>27</b>
6242	Maintenance of Buildings	8,000	0	0	8,000	0	8,000	8,000	7,974	26	26
6243	Janitorial & Cleaning Supplies	400	0	0	400	0	400	400	399	1	1
<b>Maintenance of Infrastructure</b>		<b>168,000</b>	<b>0</b>	<b>0</b>	<b>168,000</b>	<b>0</b>	<b>168,000</b>	<b>168,000</b>	<b>167,989</b>	<b>11</b>	<b>11</b>
6251	Maintenance of Roads	95,000	0	0	95,000	0	95,000	95,000	94,998	2	2
6252	Maintenance of Bridges	55,000	0	0	55,000	0	55,000	55,000	55,000	0	0
6255	Maintenance of Other Infrastructure	18,000	0	0	18,000	0	18,000	18,000	17,991	9	9
<b>Transport, Travel &amp; Postage</b>		<b>9,300</b>	<b>0</b>	<b>0</b>	<b>9,300</b>	<b>0</b>	<b>9,300</b>	<b>9,300</b>	<b>9,298</b>	<b>2</b>	<b>2</b>
6261	Local Travel & Subsistence	1,300	0	0	1,300	0	1,300	1,300	1,298	2	2
6264	Vehicle Spares & Service	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0

**AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA**  
**PROGRAMME 733 - PUBLIC WORKS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>980</b>	<b>0</b>	<b>0</b>	<b>980</b>	<b>0</b>	<b>980</b>	<b>980</b>	<b>980</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	180	0	0	180	0	180	180	180	0	0
6272	Electricity Charges	300	0	0	300	0	300	300	300	0	0
6273	Water Charges	500	0	0	500	0	500	500	500	0	0
	<b>Other Goods &amp; Services Purchased</b>	<b>9,040</b>	<b>0</b>	<b>4,347</b>	<b>13,387</b>	<b>0</b>	<b>13,387</b>	<b>13,387</b>	<b>12,683</b>	<b>704</b>	<b>704</b>
6281	Security Services	5,680	0	4,347	10,027	0	10,027	10,027	9,420	607	607
6282	Equipment Maintenance	220	0	0	220	0	220	220	205	15	15
6283	Cleaning & Extermination Services	2,000	0	0	2,000	0	2,000	2,000	1,998	2	2
6284	Other	1,140	0	0	1,140	0	1,140	1,140	1,060	80	80
	<b>Other Operating Expenses</b>	<b>860</b>	<b>0</b>	<b>0</b>	<b>860</b>	<b>0</b>	<b>860</b>	<b>860</b>	<b>859</b>	<b>1</b>	<b>1</b>
6291	National & Other Events	660	0	0	660	0	660	660	660	0	0
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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>5,163,265</b>	<b>(8,650)</b>	<b>472,221</b>	<b>5,626,836</b>	<b>0</b>	<b>5,626,836</b>	<b>5,626,836</b>	<b>5,492,513</b>	<b>134,323</b>	<b>134,323</b>
<b>Wages &amp; Salaries</b>		<b>3,625,065</b>	<b>(395)</b>	<b>0</b>	<b>3,624,670</b>	<b>0</b>	<b>3,624,670</b>	<b>3,624,669</b>	<b>3,624,195</b>	<b>475</b>	<b>474</b>
6111	Administrative	1,921,133	0	0	1,921,133	0	1,921,133	1,921,133	1,921,016	117	117
6112	Senior Technical	783,300	0	0	783,300	0	783,300	783,300	783,115	185	185
6113	Other Technical & Craft Skilled	424,922	0	0	424,922	0	424,922	424,922	424,890	32	32
6114	Clerical & Office Support	27,752	0	0	27,752	0	27,752	27,752	27,752	0	0
6115	Semi-Skilled Operatives & Unskilled	130,879	(13,661)	0	117,218	0	117,218	117,217	117,150	68	67
6116	Contracted Employees	320,542	0	0	320,542	0	320,542	320,542	320,469	73	73
6117	Temporary Employees	16,537	13,266	0	29,803	0	29,803	29,803	29,803	0	0
<b>Overhead Expenses</b>		<b>333,423</b>	<b>395</b>	<b>0</b>	<b>333,818</b>	<b>0</b>	<b>333,818</b>	<b>333,818</b>	<b>333,609</b>	<b>209</b>	<b>209</b>
6131	Other Direct Labour Costs	12,216	0	0	12,216	0	12,216	12,216	12,021	195	195
6133	Benefits & Allowances	42,939	395	0	43,334	0	43,334	43,334	43,320	14	14
6134	National Insurance	278,268	0	0	278,268	0	278,268	278,268	278,268	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>76,028</b>	<b>0</b>	<b>0</b>	<b>76,028</b>	<b>0</b>	<b>76,028</b>	<b>76,028</b>	<b>76,024</b>	<b>4</b>	<b>4</b>
6221	Drugs & Medical Supplies	24,230	0	0	24,230	0	24,230	24,230	24,229	1	1
6222	Field Materials & Supplies	15,525	0	0	15,525	0	15,525	15,525	15,524	1	1
6223	Office Materials & Supplies	19,273	0	0	19,273	0	19,273	19,273	19,273	0	0
6224	Print & Non-Print Materials	17,000	0	0	17,000	0	17,000	17,000	16,998	2	2
<b>Fuel &amp; Lubricants</b>		<b>7,840</b>	<b>0</b>	<b>0</b>	<b>7,840</b>	<b>0</b>	<b>7,840</b>	<b>7,840</b>	<b>7,840</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	7,840	0	0	7,840	0	7,840	7,840	7,840	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>208,161</b>	<b>11,700</b>	<b>0</b>	<b>219,861</b>	<b>0</b>	<b>219,861</b>	<b>219,861</b>	<b>219,861</b>	<b>0</b>	<b>0</b>
6242	Maintenance of Buildings	183,000	11,700	0	194,700	0	194,700	194,700	194,700	0	0
6243	Janitorial & Cleaning Supplies	25,161	0	0	25,161	0	25,161	25,161	25,161	0	0
<b>Maintenance of Infrastructure</b>		<b>181,000</b>	<b>0</b>	<b>0</b>	<b>181,000</b>	<b>0</b>	<b>181,000</b>	<b>181,000</b>	<b>181,000</b>	<b>0</b>	<b>0</b>
6252	Maintenance of Bridges	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
6255	Maintenance of Other Infrastructure	156,000	0	0	156,000	0	156,000	156,000	156,000	0	0



**AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA**  
**PROGRAMME 734 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>19,055</b>	<b>3,270</b>	<b>0</b>	<b>22,325</b>	<b>0</b>	<b>22,325</b>	<b>22,325</b>	<b>21,017</b>	<b>1,308</b>	<b>1,308</b>
6261	Local Travel & Subsistence	8,000	0	0	8,000	0	8,000	8,000	6,704	1,296	1,296
6263	Postage, Telex & Cablegrams	5	0	0	5	0	5	5	0	5	5
6264	Vehicle Spares & Service	5,250	0	0	5,250	0	5,250	5,250	5,243	7	7
6265	Other Transport, Travel & Postage	5,800	3,270	0	9,070	0	9,070	9,070	9,070	0	0
<b>Utility Charges</b>		<b>111,585</b>	<b>0</b>	<b>0</b>	<b>111,585</b>	<b>0</b>	<b>111,585</b>	<b>111,585</b>	<b>111,585</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6272	Electricity Charges	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
6273	Water Charges	67,585	0	0	67,585	0	67,585	67,585	67,585	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>563,724</b>	<b>(31,559)</b>	<b>472,221</b>	<b>1,004,386</b>	<b>0</b>	<b>1,004,386</b>	<b>1,004,387</b>	<b>872,059</b>	<b>132,327</b>	<b>132,328</b>
6281	Security Services	461,560	0	472,221	933,781	0	933,781	933,781	801,468	132,313	132,313
6282	Equipment Maintenance	10,938	0	0	10,938	0	10,938	10,938	10,937	1	1
6283	Cleaning & Extermination Services	32,500	0	0	32,500	0	32,500	32,500	32,495	5	5
6284	Other	58,726	(31,559)	0	27,167	0	27,167	27,168	27,159	8	9
<b>Other Operating Expenses</b>		<b>31,222</b>	<b>7,939</b>	<b>0</b>	<b>39,161</b>	<b>0</b>	<b>39,161</b>	<b>39,161</b>	<b>39,161</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	13,582	7,939	0	21,521	0	21,521	21,521	21,521	0	0
6292	Dietary	15,228	0	0	15,228	0	15,228	15,228	15,228	0	0
6293	Refreshment & Meals	1,412	0	0	1,412	0	1,412	1,412	1,412	0	0
6294	Other	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
<b>Education Subventions &amp; Training</b>		<b>6,162</b>	<b>0</b>	<b>0</b>	<b>6,162</b>	<b>0</b>	<b>6,162</b>	<b>6,162</b>	<b>6,162</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	6,162	0	0	6,162	0	6,162	6,162	6,162	0	0

MR. J. SOMWAR  
HEAD OF BUDGET AGENCY

**AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA**  
**PROGRAMME 735 - HEALTH SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>2,403,761</b>	<b>0</b>	<b>178,409</b>	<b>2,582,170</b>	<b>0</b>	<b>2,582,170</b>	<b>2,582,170</b>	<b>2,514,459</b>	<b>67,711</b>	<b>67,711</b>
<b>Wages &amp; Salaries</b>		<b>621,293</b>	<b>0</b>	<b>0</b>	<b>621,293</b>	<b>0</b>	<b>621,293</b>	<b>621,293</b>	<b>621,089</b>	<b>204</b>	<b>204</b>
6111	Administrative	1,333	0	0	1,333	0	1,333	1,333	1,333	0	0
6112	Senior Technical	49,755	0	0	49,755	0	49,755	49,755	49,755	0	0
6113	Other Technical & Craft Skilled	232,433	0	0	232,433	0	232,433	232,433	232,398	35	35
6114	Clerical & Office Support	32,545	0	0	32,545	0	32,545	32,545	32,535	10	10
6115	Semi-Skilled Operatives & Unskilled	190,098	0	0	190,098	0	190,098	190,098	190,031	67	67
6116	Contracted Employees	47,157	0	0	47,157	0	47,157	47,157	47,142	15	15
6117	Temporary Employees	67,972	0	0	67,972	0	67,972	67,972	67,895	77	77
<b>Overhead Expenses</b>		<b>85,788</b>	<b>0</b>	<b>0</b>	<b>85,788</b>	<b>0</b>	<b>85,788</b>	<b>85,788</b>	<b>85,788</b>	<b>0</b>	<b>0</b>
6131	Other Direct Labour Costs	3,934	0	0	3,934	0	3,934	3,934	3,934	0	0
6133	Benefits & Allowances	47,547	0	0	47,547	0	47,547	47,547	47,547	0	0
6134	National Insurance	34,307	0	0	34,307	0	34,307	34,307	34,307	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>1,010,818</b>	<b>12,000</b>	<b>0</b>	<b>1,022,818</b>	<b>0</b>	<b>1,022,818</b>	<b>1,022,818</b>	<b>1,022,817</b>	<b>1</b>	<b>1</b>
6221	Drugs & Medical Supplies	951,300	0	0	951,300	0	951,300	951,300	951,299	1	1
6222	Field Materials & Supplies	29,018	0	0	29,018	0	29,018	29,018	29,018	0	0
6223	Office Materials & Supplies	16,000	7,000	0	23,000	0	23,000	23,000	23,000	0	0
6224	Print & Non-Print Materials	14,500	5,000	0	19,500	0	19,500	19,500	19,500	0	0
<b>Fuel &amp; Lubricants</b>		<b>20,000</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>19,999</b>	<b>1</b>	<b>1</b>
6231	Fuel & Lubricants	20,000	0	0	20,000	0	20,000	20,000	19,999	1	1
<b>Rental &amp; Maintenance of Buildings</b>		<b>102,000</b>	<b>15,000</b>	<b>0</b>	<b>117,000</b>	<b>0</b>	<b>117,000</b>	<b>117,000</b>	<b>116,999</b>	<b>1</b>	<b>1</b>
6242	Maintenance of Buildings	69,000	0	0	69,000	0	69,000	69,000	68,999	1	1
6243	Janitorial & Cleaning Supplies	33,000	15,000	0	48,000	0	48,000	48,000	48,000	0	0
<b>Maintenance of Infrastructure</b>		<b>44,000</b>	<b>0</b>	<b>0</b>	<b>44,000</b>	<b>0</b>	<b>44,000</b>	<b>44,000</b>	<b>43,989</b>	<b>11</b>	<b>11</b>
6251	Maintenance of Roads	12,000	0	0	12,000	0	12,000	12,000	11,997	3	3
6252	Maintenance of Bridges	7,000	0	0	7,000	0	7,000	7,000	6,992	8	8
6255	Maintenance of Other Infrastructure	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0

**AGENCY 73 - REGION 3: ESSEQUIBO ISLANDS/WEST DEMERARA**  
**PROGRAMME 735 - HEALTH SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>14,671</b>	<b>0</b>	<b>0</b>	<b>14,671</b>	<b>0</b>	<b>14,671</b>	<b>14,671</b>	<b>13,530</b>	<b>1,141</b>	<b>1,141</b>
6261	Local Travel & Subsistence	5,775	0	0	5,775	0	5,775	5,775	4,634	1,141	1,141
6263	Postage, Telex & Cablegrams	36	0	0	36	0	36	36	36	0	0
6264	Vehicle Spares & Service	5,500	1,400	0	6,900	0	6,900	6,900	6,900	0	0
6265	Other Transport, Travel & Postage	3,360	(1,400)	0	1,960	0	1,960	1,960	1,960	0	0
<b>Utility Charges</b>		<b>123,080</b>	<b>(27,000)</b>	<b>0</b>	<b>96,080</b>	<b>0</b>	<b>96,080</b>	<b>96,080</b>	<b>96,080</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	6,800	(5,000)	0	1,800	0	1,800	1,800	1,800	0	0
6272	Electricity Charges	68,280	(7,000)	0	61,280	0	61,280	61,280	61,280	0	0
6273	Water Charges	48,000	(15,000)	0	33,000	0	33,000	33,000	33,000	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>273,268</b>	<b>0</b>	<b>178,409</b>	<b>451,677</b>	<b>0</b>	<b>451,677</b>	<b>451,677</b>	<b>385,334</b>	<b>66,343</b>	<b>66,343</b>
6281	Security Services	231,768	0	178,409	410,177	0	410,177	410,177	343,841	66,336	66,336
6282	Equipment Maintenance	20,000	0	0	20,000	0	20,000	20,000	19,997	3	3
6283	Cleaning & Extermination Services	16,500	0	0	16,500	0	16,500	16,500	16,500	0	0
6284	Other	5,000	0	0	5,000	0	5,000	5,000	4,996	4	4
<b>Other Operating Expenses</b>		<b>101,563</b>	<b>0</b>	<b>0</b>	<b>101,563</b>	<b>0</b>	<b>101,563</b>	<b>101,563</b>	<b>101,561</b>	<b>2</b>	<b>2</b>
6291	National & Other Events	6,167	0	0	6,167	0	6,167	6,167	6,167	0	0
6292	Dietary	93,000	0	0	93,000	0	93,000	93,000	93,000	0	0
6293	Refreshment & Meals	2,296	0	0	2,296	0	2,296	2,296	2,296	0	0
6294	Other	100	0	0	100	0	100	100	98	2	2
<b>Education Subventions &amp; Training</b>		<b>7,280</b>	<b>0</b>	<b>0</b>	<b>7,280</b>	<b>0</b>	<b>7,280</b>	<b>7,280</b>	<b>7,273</b>	<b>7</b>	<b>7</b>
6302	Training (including Scholarships)	7,280	0	0	7,280	0	7,280	7,280	7,273	7	7

MR. J. SOMWAR  
HEAD OF BUDGET AGENCY

**AGENCY 74 - REGION 4: DEMERARA/MAHAICA**  
**PROGRAMME 741 - REGIONAL ADMINISTRATION & FINANCE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>253,989</b>	<b>0</b>	<b>17,809</b>	<b>271,798</b>	<b>0</b>	<b>271,798</b>	<b>271,798</b>	<b>270,505</b>	<b>1,293</b>	<b>1,293</b>
<b>Wages &amp; Salaries</b>		<b>89,634</b>	<b>305</b>	<b>0</b>	<b>89,939</b>	<b>0</b>	<b>89,939</b>	<b>89,939</b>	<b>89,246</b>	<b>693</b>	<b>693</b>
6111	Administrative	16,866	(146)	0	16,720	0	16,720	16,720	16,720	0	0
6112	Senior Technical	2,714	0	0	2,714	0	2,714	2,714	2,444	270	270
6113	Other Technical & Craft Skilled	7,079	(1,690)	0	5,389	0	5,389	5,389	5,389	0	0
6114	Clerical & Office Support	35,490	(1,158)	0	34,332	0	34,332	34,332	34,306	26	26
6115	Semi-Skilled Operatives & Unskilled	12,302	799	0	13,101	0	13,101	13,101	13,101	0	0
6116	Contracted Employees	15,183	2,131	0	17,314	0	17,314	17,314	16,917	397	397
6117	Temporary Employees	0	369	0	369	0	369	369	369	0	0
<b>Overhead Expenses</b>		<b>14,087</b>	<b>(305)</b>	<b>0</b>	<b>13,782</b>	<b>0</b>	<b>13,782</b>	<b>13,782</b>	<b>13,194</b>	<b>588</b>	<b>588</b>
6131	Other Direct Labour Costs	205	1,032	0	1,237	0	1,237	1,237	806	431	431
6133	Benefits & Allowances	7,608	(703)	0	6,905	0	6,905	6,905	6,748	157	157
6134	National Insurance	6,274	(634)	0	5,640	0	5,640	5,640	5,640	0	0
<b>Expenses Specific to the Agency</b>		<b>26,200</b>	<b>0</b>	<b>0</b>	<b>26,200</b>	<b>0</b>	<b>26,200</b>	<b>26,200</b>	<b>26,199</b>	<b>1</b>	<b>1</b>
6211	Expenses Specific to the Agency	26,200	0	0	26,200	0	26,200	26,200	26,199	1	1
<b>Materials, Equipment &amp; Supplies</b>		<b>4,690</b>	<b>0</b>	<b>0</b>	<b>4,690</b>	<b>0</b>	<b>4,690</b>	<b>4,690</b>	<b>4,688</b>	<b>2</b>	<b>2</b>
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	659	1	1
6223	Office Materials & Supplies	2,500	0	0	2,500	0	2,500	2,500	2,499	1	1
6224	Print & Non-Print Materials	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
<b>Fuel &amp; Lubricants</b>		<b>2,500</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>5,200</b>	<b>0</b>	<b>0</b>	<b>5,200</b>	<b>0</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>	<b>0</b>	<b>0</b>
6242	Maintenance of Buildings	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6243	Janitorial & Cleaning Supplies	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
<b>Maintenance of Infrastructure</b>		<b>4,000</b>	<b>3,389</b>	<b>0</b>	<b>7,389</b>	<b>0</b>	<b>7,389</b>	<b>7,389</b>	<b>7,386</b>	<b>3</b>	<b>3</b>
6255	Maintenance of Other Infrastructure	4,000	3,389	0	7,389	0	7,389	7,389	7,386	3	3

**AGENCY 74 - REGION 4: DEMERARA/MAHAICA**  
**PROGRAMME 741 - REGIONAL ADMINISTRATION & FINANCE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>4,561</b>	<b>1,236</b>	<b>0</b>	<b>5,797</b>	<b>0</b>	<b>5,797</b>	<b>5,797</b>	<b>5,791</b>	<b>6</b>	<b>6</b>
6261	Local Travel & Subsistence	2,750	1,236	0	3,986	0	3,986	3,986	3,986	0	0
6263	Postage, Telex & Cablegrams	6	0	0	6	0	6	6	6	0	0
6264	Vehicle Spares & Service	1,320	0	0	1,320	0	1,320	1,320	1,314	6	6
6265	Other Transport, Travel & Postage	485	0	0	485	0	485	485	485	0	0
<b>Utility Charges</b>		<b>10,985</b>	<b>(2,528)</b>	<b>0</b>	<b>8,457</b>	<b>0</b>	<b>8,457</b>	<b>8,457</b>	<b>8,457</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	4,190	(2,528)	0	1,662	0	1,662	1,662	1,662	0	0
6272	Electricity Charges	2,715	0	0	2,715	0	2,715	2,715	2,715	0	0
6273	Water Charges	4,080	0	0	4,080	0	4,080	4,080	4,080	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>62,140</b>	<b>(2,097)</b>	<b>17,809</b>	<b>77,852</b>	<b>0</b>	<b>77,852</b>	<b>77,852</b>	<b>77,852</b>	<b>0</b>	<b>0</b>
6281	Security Services	56,840	(2,097)	17,809	72,552	0	72,552	72,552	72,552	0	0
6282	Equipment Maintenance	1,880	0	0	1,880	0	1,880	1,880	1,880	0	0
6283	Cleaning & Extermination Services	1,320	0	0	1,320	0	1,320	1,320	1,320	0	0
6284	Other	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
<b>Other Operating Expenses</b>		<b>11,992</b>	<b>0</b>	<b>0</b>	<b>11,992</b>	<b>0</b>	<b>11,992</b>	<b>11,992</b>	<b>11,992</b>	<b>0</b>	<b>0</b>
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	200	0	0	200	0	200	200	200	0	0
<b>Education Subventions &amp; Training</b>		<b>1,800</b>	<b>0</b>	<b>0</b>	<b>1,800</b>	<b>0</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>16,200</b>	<b>0</b>	<b>0</b>	<b>16,200</b>	<b>0</b>	<b>16,200</b>	<b>16,200</b>	<b>16,200</b>	<b>0</b>	<b>0</b>
6312	Subventions to Local Authorities	16,200	0	0	16,200	0	16,200	16,200	16,200	0	0

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**AGENCY 74 - REGION 4: DEMERARA/MAHAICA**  
**PROGRAMME 742 - AGRICULTURE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>425,637</b>	<b>0</b>	<b>8,124</b>	<b>433,761</b>	<b>0</b>	<b>433,761</b>	<b>433,761</b>	<b>433,760</b>	<b>1</b>	<b>1</b>
<b>Wages &amp; Salaries</b>		<b>131,123</b>	<b>320</b>	<b>0</b>	<b>131,443</b>	<b>0</b>	<b>131,443</b>	<b>131,443</b>	<b>131,443</b>	<b>0</b>	<b>0</b>
6112	Senior Technical	3,120	0	0	3,120	0	3,120	3,120	3,120	0	0
6113	Other Technical & Craft Skilled	4,686	(834)	0	3,852	0	3,852	3,852	3,852	0	0
6115	Semi-Skilled Operatives & Unskilled	54,613	(1,775)	0	52,838	0	52,838	52,838	52,838	0	0
6116	Contracted Employees	65,510	2,739	0	68,249	0	68,249	68,249	68,249	0	0
6117	Temporary Employees	3,194	190	0	3,384	0	3,384	3,384	3,384	0	0
<b>Overhead Expenses</b>		<b>11,711</b>	<b>(320)</b>	<b>0</b>	<b>11,391</b>	<b>0</b>	<b>11,391</b>	<b>11,391</b>	<b>11,391</b>	<b>0</b>	<b>0</b>
6131	Other Direct Labour Costs	1,320	(30)	0	1,290	0	1,290	1,290	1,290	0	0
6133	Benefits & Allowances	5,568	(190)	0	5,378	0	5,378	5,378	5,378	0	0
6134	National Insurance	4,823	(100)	0	4,723	0	4,723	4,723	4,723	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>2,560</b>	<b>0</b>	<b>0</b>	<b>2,560</b>	<b>0</b>	<b>2,560</b>	<b>2,560</b>	<b>2,559</b>	<b>1</b>	<b>1</b>
6221	Drugs & Medical Supplies	60	0	0	60	0	60	60	59	1	1
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
<b>Fuel &amp; Lubricants</b>		<b>6,000</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>4,085</b>	<b>0</b>	<b>0</b>	<b>4,085</b>	<b>0</b>	<b>4,085</b>	<b>4,085</b>	<b>4,085</b>	<b>0</b>	<b>0</b>
6242	Maintenance of Buildings	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6243	Janitorial & Cleaning Supplies	585	0	0	585	0	585	585	585	0	0
<b>Maintenance of Infrastructure</b>		<b>201,500</b>	<b>0</b>	<b>0</b>	<b>201,500</b>	<b>0</b>	<b>201,500</b>	<b>201,500</b>	<b>201,500</b>	<b>0</b>	<b>0</b>
6251	Maintenance of Roads	15,000	(3,672)	0	11,328	0	11,328	11,328	11,328	0	0
6253	Maintenance of Drainage & Irrigation Works	182,000	3,672	0	185,672	0	185,672	185,672	185,672	0	0
6255	Maintenance of Other Infrastructure	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
<b>Transport, Travel &amp; Postage</b>		<b>2,825</b>	<b>0</b>	<b>0</b>	<b>2,825</b>	<b>0</b>	<b>2,825</b>	<b>2,825</b>	<b>2,825</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	825	0	0	825	0	825	825	825	0	0
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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>30,300</b>	<b>0</b>	<b>0</b>	<b>30,300</b>	<b>0</b>	<b>30,300</b>	<b>30,300</b>	<b>30,300</b>	<b>0</b>	<b>0</b>
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
	<b>Other Goods &amp; Services Purchased</b>	<b>31,363</b>	<b>0</b>	<b>8,124</b>	<b>39,487</b>	<b>0</b>	<b>39,487</b>	<b>39,487</b>	<b>39,487</b>	<b>0</b>	<b>0</b>
6281	Security Services	24,544	0	8,124	32,668	0	32,668	32,668	32,668	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	6,194	0	0	6,194	0	6,194	6,194	6,194	0	0
	<b>Other Operating Expenses</b>	<b>375</b>	<b>0</b>	<b>0</b>	<b>375</b>	<b>0</b>	<b>375</b>	<b>375</b>	<b>375</b>	<b>0</b>	<b>0</b>
6293	Refreshment & Meals	300	0	0	300	0	300	300	300	0	0
6294	Other	75	0	0	75	0	75	75	75	0	0
	<b>Education Subventions &amp; Training</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	150	0	0	150	0	150	150	150	0	0
	<b>Rates, Taxes &amp; Subvention to Local Authorities</b>	<b>3,645</b>	<b>0</b>	<b>0</b>	<b>3,645</b>	<b>0</b>	<b>3,645</b>	<b>3,645</b>	<b>3,645</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	3,645	0	0	3,645	0	3,645	3,645	3,645	0	0

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**AGENCY 74 - REGION 4: DEMERARA/MAHAICA**  
**PROGRAMME 743 - PUBLIC WORKS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>236,692</b>	<b>0</b>	<b>0</b>	<b>236,692</b>	<b>0</b>	<b>236,692</b>	<b>236,692</b>	<b>235,427</b>	<b>1,265</b>	<b>1,265</b>
<b>Wages &amp; Salaries</b>		<b>31,693</b>	<b>(44)</b>	<b>0</b>	<b>31,649</b>	<b>0</b>	<b>31,649</b>	<b>31,649</b>	<b>30,772</b>	<b>877</b>	<b>877</b>
6112	Senior Technical	8,271	(2,782)	0	5,489	0	5,489	5,489	5,489	0	0
6113	Other Technical & Craft Skilled	5,887	(36)	0	5,851	0	5,851	5,851	4,974	877	877
6115	Semi-Skilled Operatives & Unskilled	4,962	207	0	5,169	0	5,169	5,169	5,169	0	0
6116	Contracted Employees	12,573	2,567	0	15,140	0	15,140	15,140	15,140	0	0
<b>Overhead Expenses</b>		<b>4,091</b>	<b>44</b>	<b>0</b>	<b>4,135</b>	<b>0</b>	<b>4,135</b>	<b>4,135</b>	<b>3,748</b>	<b>387</b>	<b>387</b>
6131	Other Direct Labour Costs	612	0	0	612	0	612	612	611	1	1
6133	Benefits & Allowances	1,822	44	0	1,866	0	1,866	1,866	1,866	0	0
6134	National Insurance	1,657	0	0	1,657	0	1,657	1,657	1,271	386	386
<b>Materials, Equipment &amp; Supplies</b>		<b>2,350</b>	<b>0</b>	<b>0</b>	<b>2,350</b>	<b>0</b>	<b>2,350</b>	<b>2,350</b>	<b>2,349</b>	<b>1</b>	<b>1</b>
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6222	Field Materials & Supplies	900	0	0	900	0	900	900	900	0	0
6223	Office Materials & Supplies	600	0	0	600	0	600	600	600	0	0
6224	Print & Non-Print Materials	800	0	0	800	0	800	800	800	0	0
<b>Fuel &amp; Lubricants</b>		<b>3,900</b>	<b>0</b>	<b>0</b>	<b>3,900</b>	<b>0</b>	<b>3,900</b>	<b>3,900</b>	<b>3,900</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	3,900	0	0	3,900	0	3,900	3,900	3,900	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>5,550</b>	<b>0</b>	<b>0</b>	<b>5,550</b>	<b>0</b>	<b>5,550</b>	<b>5,550</b>	<b>5,550</b>	<b>0</b>	<b>0</b>
6242	Maintenance of Buildings	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6243	Janitorial & Cleaning Supplies	550	0	0	550	0	550	550	550	0	0
<b>Maintenance of Infrastructure</b>		<b>169,500</b>	<b>590</b>	<b>0</b>	<b>170,090</b>	<b>0</b>	<b>170,090</b>	<b>170,090</b>	<b>170,090</b>	<b>0</b>	<b>0</b>
6251	Maintenance of Roads	122,000	590	0	122,590	0	122,590	122,590	122,590	0	0
6252	Maintenance of Bridges	40,800	0	0	40,800	0	40,800	40,800	40,800	0	0
6255	Maintenance of Other Infrastructure	6,700	0	0	6,700	0	6,700	6,700	6,700	0	0
<b>Transport, Travel &amp; Postage</b>		<b>5,685</b>	<b>(590)</b>	<b>0</b>	<b>5,095</b>	<b>0</b>	<b>5,095</b>	<b>5,095</b>	<b>5,095</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	985	0	0	985	0	985	985	985	0	0
6264	Vehicle Spares & Service	4,700	(590)	0	4,110	0	4,110	4,110	4,110	0	0



**AGENCY 74 - REGION 4: DEMERARA/MAHAICA**  
**PROGRAMME 743 - PUBLIC WORKS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>10,591</b>	<b>0</b>	<b>0</b>	<b>10,591</b>	<b>0</b>	<b>10,591</b>	<b>10,591</b>	<b>10,591</b>	<b>0</b>	<b>0</b>
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
	<b>Other Goods &amp; Services Purchased</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>	<b>0</b>
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	900	0	0
	<b>Other Operating Expenses</b>	<b>80</b>	<b>0</b>	<b>0</b>	<b>80</b>	<b>0</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>0</b>	<b>0</b>
6293	Refreshment & Meals	80	0	0	80	0	80	80	80	0	0
	<b>Education Subventions &amp; Training</b>	<b>252</b>	<b>0</b>	<b>0</b>	<b>252</b>	<b>0</b>	<b>252</b>	<b>252</b>	<b>252</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	252	0	0	252	0	252	252	252	0	0

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**AGENCY 74 - REGION 4: DEMERARA/MAHAICA**  
**PROGRAMME 744 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>7,073,433</b>	<b>(1)</b>	<b>192,204</b>	<b>7,265,636</b>	<b>0</b>	<b>7,265,636</b>	<b>7,265,636</b>	<b>7,264,319</b>	<b>1,317</b>	<b>1,317</b>
<b>Wages &amp; Salaries</b>		<b>4,750,663</b>	<b>67,312</b>	<b>0</b>	<b>4,817,975</b>	<b>0</b>	<b>4,817,975</b>	<b>4,817,975</b>	<b>4,817,008</b>	<b>967</b>	<b>967</b>
6111	Administrative	1,005,858	(5,149)	0	1,000,709	0	1,000,709	1,000,709	1,000,520	189	189
6112	Senior Technical	2,676,216	(2,456)	0	2,673,760	0	2,673,760	2,673,760	2,673,433	327	327
6113	Other Technical & Craft Skilled	570,900	(1,004)	0	569,896	0	569,896	569,896	569,486	410	410
6114	Clerical & Office Support	14,448	1,894	0	16,342	0	16,342	16,342	16,309	33	33
6115	Semi-Skilled Operatives & Unskilled	36,420	(608)	0	35,812	0	35,812	35,812	35,812	0	0
6116	Contracted Employees	438,403	73,220	0	511,623	0	511,623	511,623	511,615	8	8
6117	Temporary Employees	8,418	1,415	0	9,833	0	9,833	9,833	9,833	0	0
<b>Overhead Expenses</b>		<b>478,072</b>	<b>8,050</b>	<b>0</b>	<b>486,122</b>	<b>0</b>	<b>486,122</b>	<b>486,122</b>	<b>485,786</b>	<b>336</b>	<b>336</b>
6131	Other Direct Labour Costs	17,930	5,454	0	23,384	0	23,384	23,384	23,081	303	303
6133	Benefits & Allowances	97,113	3,080	0	100,193	0	100,193	100,193	100,160	33	33
6134	National Insurance	363,029	(484)	0	362,545	0	362,545	362,545	362,545	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>48,500</b>	<b>(11,686)</b>	<b>0</b>	<b>36,814</b>	<b>0</b>	<b>36,814</b>	<b>36,814</b>	<b>36,808</b>	<b>6</b>	<b>6</b>
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	497	3	3
6222	Field Materials & Supplies	12,500	(11,004)	0	1,496	0	1,496	1,496	1,496	0	0
6223	Office Materials & Supplies	6,500	318	0	6,818	0	6,818	6,818	6,818	0	0
6224	Print & Non-Print Materials	29,000	(1,000)	0	28,000	0	28,000	28,000	27,997	3	3
<b>Fuel &amp; Lubricants</b>		<b>6,000</b>	<b>1,000</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	6,000	1,000	0	7,000	0	7,000	7,000	7,000	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>306,480</b>	<b>(6,000)</b>	<b>0</b>	<b>300,480</b>	<b>0</b>	<b>300,480</b>	<b>300,480</b>	<b>300,479</b>	<b>1</b>	<b>1</b>
6241	Rental of Buildings	480	0	0	480	0	480	480	480	0	0
6242	Maintenance of Buildings	271,500	0	0	271,500	0	271,500	271,500	271,500	0	0
6243	Janitorial & Cleaning Supplies	34,500	(6,000)	0	28,500	0	28,500	28,500	28,499	1	1
<b>Maintenance of Infrastructure</b>		<b>194,000</b>	<b>7,057</b>	<b>0</b>	<b>201,057</b>	<b>0</b>	<b>201,057</b>	<b>201,057</b>	<b>201,057</b>	<b>0</b>	<b>0</b>
6252	Maintenance of Bridges	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6255	Maintenance of Other Infrastructure	186,500	7,057	0	193,557	0	193,557	193,557	193,557	0	0

**AGENCY 74 - REGION 4: DEMERARA/MAHAICA**  
**PROGRAMME 744 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>18,000</b>	<b>6,500</b>	<b>0</b>	<b>24,500</b>	<b>0</b>	<b>24,500</b>	<b>24,500</b>	<b>24,494</b>	<b>6</b>	<b>6</b>
6261	Local Travel & Subsistence	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6264	Vehicle Spares & Service	4,000	0	0	4,000	0	4,000	4,000	3,994	6	6
6265	Other Transport, Travel & Postage	10,800	6,500	0	17,300	0	17,300	17,300	17,300	0	0
<b>Utility Charges</b>		<b>215,500</b>	<b>0</b>	<b>0</b>	<b>215,500</b>	<b>0</b>	<b>215,500</b>	<b>215,500</b>	<b>215,500</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6272	Electricity Charges	56,000	0	0	56,000	0	56,000	56,000	56,000	0	0
6273	Water Charges	158,000	0	0	158,000	0	158,000	158,000	158,000	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>1,028,773</b>	<b>(87,238)</b>	<b>192,204</b>	<b>1,133,739</b>	<b>0</b>	<b>1,133,739</b>	<b>1,133,739</b>	<b>1,133,739</b>	<b>0</b>	<b>0</b>
6281	Security Services	848,406	(7,057)	192,204	1,033,553	0	1,033,553	1,033,553	1,033,553	0	0
6282	Equipment Maintenance	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6283	Cleaning & Extermination Services	39,444	0	0	39,444	0	39,444	39,444	39,444	0	0
6284	Other	134,923	(80,181)	0	54,742	0	54,742	54,742	54,742	0	0
<b>Other Operating Expenses</b>		<b>24,945</b>	<b>15,004</b>	<b>0</b>	<b>39,949</b>	<b>0</b>	<b>39,949</b>	<b>39,949</b>	<b>39,949</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	22,500	15,004	0	37,504	0	37,504	37,504	37,504	0	0
6293	Refreshment & Meals	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6294	Other	945	0	0	945	0	945	945	945	0	0
<b>Education Subventions &amp; Training</b>		<b>2,500</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>2,499</b>	<b>1</b>	<b>1</b>
6302	Training (including Scholarships)	2,500	0	0	2,500	0	2,500	2,500	2,499	1	1

MR. D. GAJRAJ  
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**AGENCY 74 - REGION 4: DEMERARA/MAHAICA**  
**PROGRAMME 745 - HEALTH SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,903,672</b>	<b>0</b>	<b>55,734</b>	<b>1,959,406</b>	<b>0</b>	<b>1,959,406</b>	<b>1,959,406</b>	<b>1,959,350</b>	<b>56</b>	<b>56</b>
<b>Wages &amp; Salaries</b>		<b>254,139</b>	<b>(1,335)</b>	<b>0</b>	<b>252,804</b>	<b>0</b>	<b>252,804</b>	<b>252,804</b>	<b>252,756</b>	<b>48</b>	<b>48</b>
6111	Administrative	3,318	0	0	3,318	0	3,318	3,318	3,318	0	0
6112	Senior Technical	15,698	(1,471)	0	14,227	0	14,227	14,227	14,227	0	0
6113	Other Technical & Craft Skilled	50,522	3,201	0	53,723	0	53,723	53,723	53,723	0	0
6114	Clerical & Office Support	15,110	(4,534)	0	10,576	0	10,576	10,576	10,576	0	0
6115	Semi-Skilled Operatives & Unskilled	104,839	(1,902)	0	102,937	0	102,937	102,937	102,937	0	0
6116	Contracted Employees	56,966	1,749	0	58,715	0	58,715	58,715	58,667	48	48
6117	Temporary Employees	7,686	1,622	0	9,308	0	9,308	9,308	9,308	0	0
<b>Overhead Expenses</b>		<b>33,802</b>	<b>1,335</b>	<b>0</b>	<b>35,137</b>	<b>0</b>	<b>35,137</b>	<b>35,137</b>	<b>35,137</b>	<b>0</b>	<b>0</b>
6131	Other Direct Labour Costs	682	(105)	0	577	0	577	577	577	0	0
6133	Benefits & Allowances	17,076	1,902	0	18,978	0	18,978	18,978	18,978	0	0
6134	National Insurance	16,044	(462)	0	15,582	0	15,582	15,582	15,582	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>1,127,121</b>	<b>1,500</b>	<b>0</b>	<b>1,128,621</b>	<b>0</b>	<b>1,128,621</b>	<b>1,128,621</b>	<b>1,128,618</b>	<b>3</b>	<b>3</b>
6221	Drugs & Medical Supplies	1,100,000	0	0	1,100,000	0	1,100,000	1,100,000	1,100,000	0	0
6222	Field Materials & Supplies	7,500	0	0	7,500	0	7,500	7,500	7,497	3	3
6223	Office Materials & Supplies	5,000	1,500	0	6,500	0	6,500	6,500	6,500	0	0
6224	Print & Non-Print Materials	14,621	0	0	14,621	0	14,621	14,621	14,621	0	0
<b>Fuel &amp; Lubricants</b>		<b>6,500</b>	<b>0</b>	<b>0</b>	<b>6,500</b>	<b>0</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>77,500</b>	<b>3,547</b>	<b>0</b>	<b>81,047</b>	<b>0</b>	<b>81,047</b>	<b>81,047</b>	<b>81,046</b>	<b>1</b>	<b>1</b>
6242	Maintenance of Buildings	60,000	3,547	0	63,547	0	63,547	63,547	63,547	0	0
6243	Janitorial & Cleaning Supplies	17,500	0	0	17,500	0	17,500	17,500	17,499	1	1
<b>Maintenance of Infrastructure</b>		<b>57,000</b>	<b>5,206</b>	<b>0</b>	<b>62,206</b>	<b>0</b>	<b>62,206</b>	<b>62,206</b>	<b>62,206</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	57,000	5,206	0	62,206	0	62,206	62,206	62,206	0	0
<b>Transport, Travel &amp; Postage</b>		<b>26,211</b>	<b>(3,547)</b>	<b>0</b>	<b>22,664</b>	<b>0</b>	<b>22,664</b>	<b>22,664</b>	<b>22,663</b>	<b>1</b>	<b>1</b>
6261	Local Travel & Subsistence	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6264	Vehicle Spares & Service	7,500	0	0	7,500	0	7,500	7,500	7,499	1	1
6265	Other Transport, Travel & Postage	13,211	(3,547)	0	9,664	0	9,664	9,664	9,664	0	0

**AGENCY 74 - REGION 4: DEMERARA/MAHAICA**  
**PROGRAMME 745 - HEALTH SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>80,322</b>	<b>0</b>	<b>0</b>	<b>80,322</b>	<b>0</b>	<b>80,322</b>	<b>80,322</b>	<b>80,320</b>	<b>2</b>	<b>2</b>
6271	Telephone & Internet Charges	8,655	0	0	8,655	0	8,655	8,655	8,654	1	1
6272	Electricity Charges	51,833	0	0	51,833	0	51,833	51,833	51,833	0	0
6273	Water Charges	19,834	0	0	19,834	0	19,834	19,834	19,833	1	1
	<b>Other Goods &amp; Services Purchased</b>	<b>214,977</b>	<b>(8,206)</b>	<b>55,734</b>	<b>262,505</b>	<b>0</b>	<b>262,505</b>	<b>262,505</b>	<b>262,504</b>	<b>1</b>	<b>1</b>
6281	Security Services	176,977	(6,206)	55,734	226,505	0	226,505	226,505	226,504	1	1
6282	Equipment Maintenance	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6283	Cleaning & Extermination Services	21,500	0	0	21,500	0	21,500	21,500	21,500	0	0
6284	Other	4,500	(2,000)	0	2,500	0	2,500	2,500	2,500	0	0
	<b>Other Operating Expenses</b>	<b>23,600</b>	<b>1,000</b>	<b>0</b>	<b>24,600</b>	<b>0</b>	<b>24,600</b>	<b>24,600</b>	<b>24,600</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6292	Dietary	14,000	1,000	0	15,000	0	15,000	15,000	15,000	0	0
6293	Refreshment & Meals	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6294	Other	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
	<b>Education Subventions &amp; Training</b>	<b>2,500</b>	<b>500</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	2,500	500	0	3,000	0	3,000	3,000	3,000	0	0

MR. D. GAJRAJ  
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**AGENCY 75- REGION 5: MAHAICA/BERBICE**  
**PROGRAMME 751- REGIONAL ADMINISTRATION & FINANCE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>273,014</b>	<b>(7,517)</b>	<b>12,056</b>	<b>277,553</b>	<b>0</b>	<b>277,553</b>	<b>277,553</b>	<b>277,446</b>	<b>107</b>	<b>107</b>
<b>Wages &amp; Salaries</b>		<b>83,011</b>	<b>(2,531)</b>	<b>0</b>	<b>80,480</b>	<b>0</b>	<b>80,480</b>	<b>80,480</b>	<b>80,382</b>	<b>98</b>	<b>98</b>
6111	Administrative	18,631	(300)	0	18,331	0	18,331	18,331	18,331	0	0
6113	Other Technical & Craft Skilled	6,430	0	0	6,430	0	6,430	6,430	6,430	0	0
6114	Clerical & Office Support	32,507	(713)	0	31,794	0	31,794	31,794	31,696	98	98
6115	Semi-Skilled Operatives & Unskilled	13,829	(518)	0	13,311	0	13,311	13,311	13,311	0	0
6116	Contracted Employees	11,614	(1,000)	0	10,614	0	10,614	10,614	10,614	0	0
<b>Overhead Expenses</b>		<b>15,524</b>	<b>0</b>	<b>0</b>	<b>15,524</b>	<b>0</b>	<b>15,524</b>	<b>15,524</b>	<b>15,524</b>	<b>0</b>	<b>0</b>
6131	Other Direct Labour Costs	2,585	0	0	2,585	0	2,585	2,585	2,585	0	0
6133	Benefits & Allowances	6,942	0	0	6,942	0	6,942	6,942	6,942	0	0
6134	National Insurance	5,997	0	0	5,997	0	5,997	5,997	5,997	0	0
<b>Expenses Specific to the Agency</b>		<b>24,300</b>	<b>1,109</b>	<b>0</b>	<b>25,409</b>	<b>0</b>	<b>25,409</b>	<b>25,409</b>	<b>25,408</b>	<b>1</b>	<b>1</b>
6211	Expenses Specific to the Agency	24,300	1,109	0	25,409	0	25,409	25,409	25,408	1	1
<b>Materials, Equipment &amp; Supplies</b>		<b>6,720</b>	<b>0</b>	<b>0</b>	<b>6,720</b>	<b>0</b>	<b>6,720</b>	<b>6,720</b>	<b>6,720</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	120	0	0	120	0	120	120	120	0	0
6222	Field Materials & Supplies	2,900	0	0	2,900	0	2,900	2,900	2,900	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	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
<b>Fuel &amp; Lubricants</b>		<b>8,454</b>	<b>0</b>	<b>0</b>	<b>8,454</b>	<b>0</b>	<b>8,454</b>	<b>8,454</b>	<b>8,454</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	8,454	0	0	8,454	0	8,454	8,454	8,454	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>19,600</b>	<b>0</b>	<b>0</b>	<b>19,600</b>	<b>0</b>	<b>19,600</b>	<b>19,600</b>	<b>19,600</b>	<b>0</b>	<b>0</b>
6242	Maintenance of Buildings	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
6243	Janitorial & Cleaning Supplies	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0

**AGENCY 75- REGION 5: MAHAICA/BERBICE**  
**PROGRAMME 751- REGIONAL ADMINISTRATION & FINANCE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>5,310</b>	<b>100</b>	<b>0</b>	<b>5,410</b>	<b>0</b>	<b>5,410</b>	<b>5,410</b>	<b>5,408</b>	<b>2</b>	<b>2</b>
6261	Local Travel & Subsistence	1,800	0	0	1,800	0	1,800	1,800	1,799	1	1
6263	Postage, Telex & Cablegrams	10	0	0	10	0	10	10	10	0	0
6264	Vehicle Spares & Service	3,300	0	0	3,300	0	3,300	3,300	3,299	1	1
6265	Other Transport, Travel & Postage	200	100	0	300	0	300	300	300	0	0
<b>Utility Charges</b>		<b>10,992</b>	<b>(4,014)</b>	<b>0</b>	<b>6,978</b>	<b>0</b>	<b>6,978</b>	<b>6,978</b>	<b>6,977</b>	<b>1</b>	<b>1</b>
6271	Telephone & Internet Charges	2,575	0	0	2,575	0	2,575	2,575	2,575	0	0
6272	Electricity Charges	5,720	(3,419)	0	2,301	0	2,301	2,301	2,300	1	1
6273	Water Charges	2,697	(595)	0	2,102	0	2,102	2,102	2,102	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>80,710</b>	<b>(2,381)</b>	<b>12,056</b>	<b>90,385</b>	<b>0</b>	<b>90,385</b>	<b>90,385</b>	<b>90,382</b>	<b>3</b>	<b>3</b>
6281	Security Services	70,000	(4,986)	12,056	77,070	0	77,070	77,070	77,069	1	1
6282	Equipment Maintenance	4,710	2,605	0	7,315	0	7,315	7,315	7,315	0	0
6283	Cleaning & Extermination Services	2,500	0	0	2,500	0	2,500	2,500	2,498	2	2
6284	Other	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
<b>Other Operating Expenses</b>		<b>6,850</b>	<b>200</b>	<b>0</b>	<b>7,050</b>	<b>0</b>	<b>7,050</b>	<b>7,050</b>	<b>7,048</b>	<b>2</b>	<b>2</b>
6291	National & Other Events	2,800	200	0	3,000	0	3,000	3,000	2,999	1	1
6293	Refreshment & Meals	3,850	0	0	3,850	0	3,850	3,850	3,849	1	1
6294	Other	200	0	0	200	0	200	200	200	0	0
<b>Education Subventions &amp; Training</b>		<b>1,040</b>	<b>0</b>	<b>0</b>	<b>1,040</b>	<b>0</b>	<b>1,040</b>	<b>1,040</b>	<b>1,040</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	1,040	0	0	1,040	0	1,040	1,040	1,040	0	0
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>10,503</b>	<b>0</b>	<b>0</b>	<b>10,503</b>	<b>0</b>	<b>10,503</b>	<b>10,503</b>	<b>10,503</b>	<b>0</b>	<b>0</b>
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

MR. D. ROOPLALL  
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**AGENCY 75 - REGION 5: MAHAICA/BERBICE**  
**PROGRAMME 752 - AGRICULTURE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>236,116</b>	<b>(2,551)</b>	<b>0</b>	<b>233,565</b>	<b>0</b>	<b>233,565</b>	<b>233,565</b>	<b>233,546</b>	<b>19</b>	<b>19</b>
<b>Wages &amp; Salaries</b>		<b>29,988</b>	<b>(2,369)</b>	<b>0</b>	<b>27,619</b>	<b>0</b>	<b>27,619</b>	<b>27,619</b>	<b>27,606</b>	<b>13</b>	<b>13</b>
6113	Other Technical & Craft Skilled	1,062	1	0	1,063	0	1,063	1,063	1,063	0	0
6114	Clerical & Office Support	1,989	0	0	1,989	0	1,989	1,989	1,989	0	0
6115	Semi-Skilled Operatives & Unskilled	20,107	(1,370)	0	18,737	0	18,737	18,737	18,724	13	13
6116	Contracted Employees	6,830	(1,000)	0	5,830	0	5,830	5,830	5,830	0	0
<b>Overhead Expenses</b>		<b>3,888</b>	<b>(182)</b>	<b>0</b>	<b>3,706</b>	<b>0</b>	<b>3,706</b>	<b>3,706</b>	<b>3,706</b>	<b>0</b>	<b>0</b>
6133	Benefits & Allowances	1,943	(81)	0	1,862	0	1,862	1,862	1,862	0	0
6134	National Insurance	1,945	(101)	0	1,844	0	1,844	1,844	1,844	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>1,256</b>	<b>0</b>	<b>0</b>	<b>1,256</b>	<b>0</b>	<b>1,256</b>	<b>1,256</b>	<b>1,256</b>	<b>0</b>	<b>0</b>
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	476	0	0
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
<b>Fuel &amp; Lubricants</b>		<b>5,271</b>	<b>0</b>	<b>0</b>	<b>5,271</b>	<b>0</b>	<b>5,271</b>	<b>5,271</b>	<b>5,270</b>	<b>1</b>	<b>1</b>
6231	Fuel & Lubricants	5,271	0	0	5,271	0	5,271	5,271	5,270	1	1
<b>Maintenance of Infrastructure</b>		<b>191,200</b>	<b>0</b>	<b>0</b>	<b>191,200</b>	<b>0</b>	<b>191,200</b>	<b>191,200</b>	<b>191,196</b>	<b>4</b>	<b>4</b>
6251	Maintenance of Roads	60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
6252	Maintenance of Bridges	16,200	0	0	16,200	0	16,200	16,200	16,200	0	0
6253	Maintenance of Drainage & Irrigation Works	105,000	0	0	105,000	0	105,000	105,000	105,000	0	0
6255	Maintenance of Other Infrastructure	10,000	0	0	10,000	0	10,000	10,000	9,996	4	4
<b>Transport, Travel &amp; Postage</b>		<b>2,620</b>	<b>0</b>	<b>0</b>	<b>2,620</b>	<b>0</b>	<b>2,620</b>	<b>2,620</b>	<b>2,619</b>	<b>1</b>	<b>1</b>
6261	Local Travel & Subsistence	120	0	0	120	0	120	120	119	1	1
6264	Vehicle Spares & Service	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>1,783</b>	<b>0</b>	<b>0</b>	<b>1,783</b>	<b>0</b>	<b>1,783</b>	<b>1,783</b>	<b>1,783</b>	<b>0</b>	<b>0</b>
6282	Equipment Maintenance	1,183	0	0	1,183	0	1,183	1,183	1,183	0	0
6282	Equipment Maintenance	600	0	0	600	0	600	600	600	0	0
<b>Other Operating Expenses</b>		<b>110</b>	<b>0</b>	<b>0</b>	<b>110</b>	<b>0</b>	<b>110</b>	<b>110</b>	<b>110</b>	<b>0</b>	<b>0</b>
6293	Refreshment & Meals	110	0	0	110	0	110	110	110	0	0

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**AGENCY 75 - REGION 5: MAHAICA/BERBICE**  
**PROGRAMME 753 - PUBLIC WORKS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>201,604</b>	<b>(1,200)</b>	<b>0</b>	<b>200,404</b>	<b>0</b>	<b>200,404</b>	<b>200,404</b>	<b>199,765</b>	<b>639</b>	<b>639</b>
<b>Wages &amp; Salaries</b>		<b>45,048</b>	<b>(1,200)</b>	<b>0</b>	<b>43,848</b>	<b>0</b>	<b>43,848</b>	<b>43,848</b>	<b>43,839</b>	<b>9</b>	<b>9</b>
6112	Senior Technical	5,036	1	0	5,037	0	5,037	5,037	5,037	0	0
6113	Other Technical & Craft Skilled	9,306	(801)	0	8,505	0	8,505	8,505	8,496	9	9
6114	Clerical & Office Support	3,021	0	0	3,021	0	3,021	3,021	3,021	0	0
6115	Semi-Skilled Operatives & Unskilled	13,586	(400)	0	13,186	0	13,186	13,186	13,186	0	0
6116	Contracted Employees	14,099	0	0	14,099	0	14,099	14,099	14,099	0	0
<b>Overhead Expenses</b>		<b>6,561</b>	<b>0</b>	<b>0</b>	<b>6,561</b>	<b>0</b>	<b>6,561</b>	<b>6,561</b>	<b>6,561</b>	<b>0</b>	<b>0</b>
6131	Other Direct Labour Costs	780	0	0	780	0	780	780	780	0	0
6133	Benefits & Allowances	3,181	0	0	3,181	0	3,181	3,181	3,181	0	0
6134	National Insurance	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>2,031</b>	<b>0</b>	<b>0</b>	<b>2,031</b>	<b>0</b>	<b>2,031</b>	<b>2,031</b>	<b>2,030</b>	<b>1</b>	<b>1</b>
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
<b>Fuel &amp; Lubricants</b>		<b>5,494</b>	<b>0</b>	<b>0</b>	<b>5,494</b>	<b>0</b>	<b>5,494</b>	<b>5,494</b>	<b>5,494</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	5,494	0	0	5,494	0	5,494	5,494	5,494	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>7,420</b>	<b>0</b>	<b>0</b>	<b>7,420</b>	<b>0</b>	<b>7,420</b>	<b>7,420</b>	<b>7,418</b>	<b>2</b>	<b>2</b>
6242	Maintenance of Buildings	6,500	0	0	6,500	0	6,500	6,500	6,498	2	2
6243	Janitorial & Cleaning Supplies	920	0	0	920	0	920	920	920	0	0
<b>Maintenance of Infrastructure</b>		<b>126,700</b>	<b>0</b>	<b>0</b>	<b>126,700</b>	<b>0</b>	<b>126,700</b>	<b>126,700</b>	<b>126,699</b>	<b>1</b>	<b>1</b>
6251	Maintenance of Roads	76,000	0	0	76,000	0	76,000	76,000	76,000	0	0
6252	Maintenance of Bridges	22,100	0	0	22,100	0	22,100	22,100	22,100	0	0
6254	Maintenance of Sea & River Defenses	15,300	0	0	15,300	0	15,300	15,300	15,300	0	0
6255	Maintenance of Other Infrastructure	13,300	0	0	13,300	0	13,300	13,300	13,299	1	1

**AGENCY 75 - REGION 5: MAHAICA/BERBICE**  
**PROGRAMME 753 - PUBLIC WORKS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Transport, Travel &amp; Postage</b>	<b>2,300</b>	<b>0</b>	<b>0</b>	<b>2,300</b>	<b>0</b>	<b>2,300</b>	<b>2,300</b>	<b>2,299</b>	<b>1</b>	<b>1</b>
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	1,999	1	1
	<b>Utility Charges</b>	<b>1,025</b>	<b>0</b>	<b>0</b>	<b>1,025</b>	<b>0</b>	<b>1,025</b>	<b>1,025</b>	<b>400</b>	<b>625</b>	<b>625</b>
6271	Telephone & Internet Charges	400	0	0	400	0	400	400	400	0	0
6273	Water Charges	625	0	0	625	0	625	625	0	625	625
	<b>Other Goods &amp; Services Purchased</b>	<b>4,080</b>	<b>0</b>	<b>0</b>	<b>4,080</b>	<b>0</b>	<b>4,080</b>	<b>4,080</b>	<b>4,080</b>	<b>0</b>	<b>0</b>
6282	Equipment Maintenance	1,280	0	0	1,280	0	1,280	1,280	1,280	0	0
6283	Cleaning & Extermination Services	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6284	Other	800	0	0	800	0	800	800	800	0	0
	<b>Other Operating Expenses</b>	<b>160</b>	<b>0</b>	<b>0</b>	<b>160</b>	<b>0</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>0</b>	<b>0</b>
6293	Refreshment & Meals	160	0	0	160	0	160	160	160	0	0
	<b>Education Subventions &amp; Training</b>	<b>720</b>	<b>0</b>	<b>0</b>	<b>720</b>	<b>0</b>	<b>720</b>	<b>720</b>	<b>720</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	720	0	0	720	0	720	720	720	0	0
	<b>Rates, Taxes &amp; Subvention to Local Authorities</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>65</b>	<b>0</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	65	0	0	65	0	65	65	65	0	0

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**AGENCY 75 - REGION 5: MAHAICA/BERBICE**  
**PROGRAMME 754 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>2,863,418</b>	<b>13,695</b>	<b>79,482</b>	<b>2,956,595</b>	<b>0</b>	<b>2,956,595</b>	<b>2,956,595</b>	<b>2,948,838</b>	<b>7,757</b>	<b>7,757</b>
<b>Wages &amp; Salaries</b>		<b>1,920,754</b>	<b>2,331</b>	<b>0</b>	<b>1,923,085</b>	<b>0</b>	<b>1,923,085</b>	<b>1,923,085</b>	<b>1,922,992</b>	<b>93</b>	<b>93</b>
6111	Administrative	460,381	0	0	460,381	0	460,381	460,381	460,381	0	0
6112	Senior Technical	1,040,892	7,299	0	1,048,191	0	1,048,191	1,048,191	1,048,119	72	72
6113	Other Technical & Craft Skilled	186,829	(3,968)	0	182,861	0	182,861	182,861	182,841	20	20
6114	Clerical & Office Support	5,768	0	0	5,768	0	5,768	5,768	5,767	1	1
6115	Semi-Skilled Operatives & Unskilled	20,098	0	0	20,098	0	20,098	20,098	20,098	0	0
6116	Contracted Employees	206,786	(1,000)	0	205,786	0	205,786	205,786	205,786	0	0
<b>Overhead Expenses</b>		<b>198,114</b>	<b>9,364</b>	<b>0</b>	<b>207,478</b>	<b>0</b>	<b>207,478</b>	<b>207,478</b>	<b>207,478</b>	<b>0</b>	<b>0</b>
6131	Other Direct Labour Costs	8,280	6,373	0	14,653	0	14,653	14,653	14,653	0	0
6133	Benefits & Allowances	45,861	2,991	0	48,852	0	48,852	48,852	48,852	0	0
6134	National Insurance	143,973	0	0	143,973	0	143,973	143,973	143,973	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>49,200</b>	<b>(3,489)</b>	<b>0</b>	<b>45,711</b>	<b>0</b>	<b>45,711</b>	<b>45,711</b>	<b>45,711</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6222	Field Materials & Supplies	20,000	(3,489)	0	16,511	0	16,511	16,511	16,511	0	0
6223	Office Materials & Supplies	9,200	0	0	9,200	0	9,200	9,200	9,200	0	0
6224	Print & Non-Print Materials	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
<b>Fuel &amp; Lubricants</b>		<b>13,125</b>	<b>0</b>	<b>0</b>	<b>13,125</b>	<b>0</b>	<b>13,125</b>	<b>13,125</b>	<b>13,124</b>	<b>1</b>	<b>1</b>
6231	Fuel & Lubricants	13,125	0	0	13,125	0	13,125	13,125	13,124	1	1
<b>Rental &amp; Maintenance of Buildings</b>		<b>101,720</b>	<b>(2,000)</b>	<b>0</b>	<b>99,720</b>	<b>0</b>	<b>99,720</b>	<b>99,720</b>	<b>99,718</b>	<b>2</b>	<b>2</b>
6241	Rental of Buildings	720	0	0	720	0	720	720	720	0	0
6242	Maintenance of Buildings	80,500	0	0	80,500	0	80,500	80,500	80,500	0	0
6243	Janitorial & Cleaning Supplies	20,500	(2,000)	0	18,500	0	18,500	18,500	18,498	2	2
<b>Maintenance of Infrastructure</b>		<b>66,000</b>	<b>0</b>	<b>0</b>	<b>66,000</b>	<b>0</b>	<b>66,000</b>	<b>66,000</b>	<b>66,000</b>	<b>0</b>	<b>0</b>
6252	Maintenance of Bridges	11,500	0	0	11,500	0	11,500	11,500	11,500	0	0
6255	Maintenance of Other Infrastructure	54,500	0	0	54,500	0	54,500	54,500	54,500	0	0

**AGENCY 75 - REGION 5: MAHAICA/BERBICE**  
**PROGRAMME 754 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>11,565</b>	<b>1,500</b>	<b>0</b>	<b>13,065</b>	<b>0</b>	<b>13,065</b>	<b>13,065</b>	<b>13,060</b>	<b>5</b>	<b>5</b>
6261	Local Travel & Subsistence	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6263	Postage, Telex & Cablegrams	40	0	0	40	0	40	40	40	0	0
6264	Vehicle Spares & Service	6,000	0	0	6,000	0	6,000	6,000	5,998	2	2
6265	Other Transport, Travel & Postage	3,025	1,500	0	4,525	0	4,525	4,525	4,522	3	3
<b>Utility Charges</b>		<b>89,793</b>	<b>0</b>	<b>0</b>	<b>89,793</b>	<b>0</b>	<b>89,793</b>	<b>89,793</b>	<b>83,005</b>	<b>6,788</b>	<b>6,788</b>
6271	Telephone & Internet Charges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6272	Electricity Charges	27,793	0	0	27,793	0	27,793	27,793	27,793	0	0
6273	Water Charges	60,000	0	0	60,000	0	60,000	60,000	53,212	6,788	6,788
<b>Other Goods &amp; Services Purchased</b>		<b>381,171</b>	<b>5,989</b>	<b>79,482</b>	<b>466,642</b>	<b>0</b>	<b>466,642</b>	<b>466,642</b>	<b>466,618</b>	<b>24</b>	<b>24</b>
6281	Security Services	350,238	3,989	79,482	433,709	0	433,709	433,709	433,709	0	0
6282	Equipment Maintenance	7,000	0	0	7,000	0	7,000	7,000	6,995	5	5
6283	Cleaning & Extermination Services	15,200	0	0	15,200	0	15,200	15,200	15,182	18	18
6284	Other	8,733	2,000	0	10,733	0	10,733	10,733	10,732	1	1
<b>Other Operating Expenses</b>		<b>22,220</b>	<b>0</b>	<b>0</b>	<b>22,220</b>	<b>0</b>	<b>22,220</b>	<b>22,220</b>	<b>22,214</b>	<b>6</b>	<b>6</b>
6291	National & Other Events	10,500	0	0	10,500	0	10,500	10,500	10,500	0	0
6292	Dietary	10,000	0	0	10,000	0	10,000	10,000	9,998	2	2
6293	Refreshment & Meals	900	0	0	900	0	900	900	899	1	1
6294	Other	820	0	0	820	0	820	820	817	3	3
<b>Education Subventions &amp; Training</b>		<b>7,000</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>	<b>6,999</b>	<b>1</b>	<b>1</b>
6302	Training (including Scholarships)	7,000	0	0	7,000	0	7,000	7,000	6,999	1	1
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>2,756</b>	<b>0</b>	<b>0</b>	<b>2,756</b>	<b>0</b>	<b>2,756</b>	<b>2,756</b>	<b>1,919</b>	<b>837</b>	<b>837</b>
6311	Rates & Taxes	2,756	0	0	2,756	0	2,756	2,756	1,919	837	837

MR. D. ROOPLALL  
HEAD OF BUDGET AGENCY

**AGENCY 75 - REGION 5: MAHAICA/BERBICE**  
**PROGRAMME 755 - HEALTH SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,253,339</b>	<b>(2,427)</b>	<b>25,100</b>	<b>1,276,012</b>	<b>0</b>	<b>1,276,012</b>	<b>1,276,012</b>	<b>1,274,034</b>	<b>1,978</b>	<b>1,978</b>
<b>Wages &amp; Salaries</b>		<b>409,149</b>	<b>(5,933)</b>	<b>0</b>	<b>403,216</b>	<b>0</b>	<b>403,216</b>	<b>403,216</b>	<b>403,178</b>	<b>38</b>	<b>38</b>
6111	Administrative	3,408	1	0	3,409	0	3,409	3,409	3,409	0	0
6112	Senior Technical	10,769	0	0	10,769	0	10,769	10,769	10,769	0	0
6113	Other Technical & Craft Skilled	126,927	(3,391)	0	123,536	0	123,536	123,536	123,536	0	0
6114	Clerical & Office Support	28,442	0	0	28,442	0	28,442	28,442	28,442	0	0
6115	Semi-Skilled Operatives & Unskilled	145,146	(2,543)	0	142,603	0	142,603	142,603	142,584	19	19
6116	Contracted Employees	82,349	0	0	82,349	0	82,349	82,349	82,330	19	19
6117	Temporary Employees	12,108	0	0	12,108	0	12,108	12,108	12,108	0	0
<b>Overhead Expenses</b>		<b>61,759</b>	<b>520</b>	<b>0</b>	<b>62,279</b>	<b>0</b>	<b>62,279</b>	<b>62,279</b>	<b>62,279</b>	<b>0</b>	<b>0</b>
6131	Other Direct Labour Costs	1,692	520	0	2,212	0	2,212	2,212	2,212	0	0
6133	Benefits & Allowances	33,633	0	0	33,633	0	33,633	33,633	33,633	0	0
6134	National Insurance	26,434	0	0	26,434	0	26,434	26,434	26,434	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>416,500</b>	<b>(800)</b>	<b>0</b>	<b>415,700</b>	<b>0</b>	<b>415,700</b>	<b>415,700</b>	<b>415,699</b>	<b>1</b>	<b>1</b>
6221	Drugs & Medical Supplies	400,000	0	0	400,000	0	400,000	400,000	400,000	0	0
6222	Field Materials & Supplies	5,500	(800)	0	4,700	0	4,700	4,700	4,700	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	7,000	0	0	7,000	0	7,000	7,000	6,999	1	1
<b>Fuel &amp; Lubricants</b>		<b>20,000</b>	<b>2,000</b>	<b>0</b>	<b>22,000</b>	<b>0</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	20,000	2,000	0	22,000	0	22,000	22,000	22,000	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>51,500</b>	<b>(3,100)</b>	<b>0</b>	<b>48,400</b>	<b>0</b>	<b>48,400</b>	<b>48,400</b>	<b>48,400</b>	<b>0</b>	<b>0</b>
6242	Maintenance of Buildings	31,500	0	0	31,500	0	31,500	31,500	31,500	0	0
6243	Janitorial & Cleaning Supplies	20,000	(3,100)	0	16,900	0	16,900	16,900	16,900	0	0
<b>Maintenance of Infrastructure</b>		<b>25,500</b>	<b>0</b>	<b>0</b>	<b>25,500</b>	<b>0</b>	<b>25,500</b>	<b>25,500</b>	<b>25,500</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	25,500	0	0	25,500	0	25,500	25,500	25,500	0	0

**AGENCY 75 - REGION 5: MAHAICA/BERBICE**  
**PROGRAMME 755 - HEALTH SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>7,413</b>	<b>800</b>	<b>0</b>	<b>8,213</b>	<b>0</b>	<b>8,213</b>	<b>8,213</b>	<b>8,209</b>	<b>4</b>	<b>4</b>
6261	Local Travel & Subsistence	1,571	0	0	1,571	0	1,571	1,571	1,571	0	0
6264	Vehicle Spares & Service	4,714	0	0	4,714	0	4,714	4,714	4,710	4	4
6265	Other Transport, Travel & Postage	1,128	800	0	1,928	0	1,928	1,928	1,928	0	0
<b>Utility Charges</b>		<b>97,308</b>	<b>(3,276)</b>	<b>0</b>	<b>94,032</b>	<b>0</b>	<b>94,032</b>	<b>94,032</b>	<b>92,102</b>	<b>1,930</b>	<b>1,930</b>
6271	Telephone & Internet Charges	3,000	0	0	3,000	0	3,000	3,000	2,209	791	791
6272	Electricity Charges	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
6273	Water Charges	14,308	(3,276)	0	11,032	0	11,032	11,032	9,893	1,139	1,139
<b>Other Goods &amp; Services Purchased</b>		<b>141,400</b>	<b>6,262</b>	<b>25,100</b>	<b>172,762</b>	<b>0</b>	<b>172,762</b>	<b>172,762</b>	<b>172,760</b>	<b>2</b>	<b>2</b>
6281	Security Services	120,000	2,986	25,100	148,086	0	148,086	148,086	148,085	1	1
6282	Equipment Maintenance	9,000	3,276	0	12,276	0	12,276	12,276	12,276	0	0
6283	Cleaning & Extermination Services	9,500	0	0	9,500	0	9,500	9,500	9,499	1	1
6284	Other	2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
<b>Other Operating Expenses</b>		<b>20,030</b>	<b>1,100</b>	<b>0</b>	<b>21,130</b>	<b>0</b>	<b>21,130</b>	<b>21,130</b>	<b>21,127</b>	<b>3</b>	<b>3</b>
6291	National & Other Events	690	0	0	690	0	690	690	687	3	3
6292	Dietary	12,740	1,100	0	13,840	0	13,840	13,840	13,840	0	0
6293	Refreshment & Meals	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6294	Other	100	0	0	100	0	100	100	100	0	0
<b>Education Subventions &amp; Training</b>		<b>2,200</b>	<b>0</b>	<b>0</b>	<b>2,200</b>	<b>0</b>	<b>2,200</b>	<b>2,200</b>	<b>2,200</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>580</b>	<b>0</b>	<b>0</b>	<b>580</b>	<b>0</b>	<b>580</b>	<b>580</b>	<b>580</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	580	0	0	580	0	580	580	580	0	0

MR. D. ROOPLALL  
HEAD OF BUDGET AGENCY

**AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE**  
**PROGRAMME 761 - REGIONAL ADMINISTRATION & FINANCE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>240,791</b>	<b>0</b>	<b>3,829</b>	<b>244,620</b>	<b>0</b>	<b>244,620</b>	<b>241,453</b>	<b>241,434</b>	<b>3,186</b>	<b>19</b>
<b>Wages &amp; Salaries</b>		<b>62,150</b>	<b>0</b>	<b>0</b>	<b>62,150</b>	<b>0</b>	<b>62,150</b>	<b>59,161</b>	<b>59,142</b>	<b>3,008</b>	<b>19</b>
6111	Administrative	9,211	0	0	9,211	0	9,211	9,158	9,142	69	16
6113	Other Technical & Craft Skilled	5,140	0	0	5,140	0	5,140	4,881	4,881	259	0
6114	Clerical & Office Support	33,584	0	0	33,584	0	33,584	31,722	31,719	1,865	3
6116	Contracted Employees	14,215	0	0	14,215	0	14,215	13,400	13,400	815	0
<b>Overhead Expenses</b>		<b>12,631</b>	<b>0</b>	<b>0</b>	<b>12,631</b>	<b>0</b>	<b>12,631</b>	<b>12,453</b>	<b>12,453</b>	<b>178</b>	<b>0</b>
6131	Other Direct Labour Costs	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
6133	Benefits & Allowances	5,704	0	0	5,704	0	5,704	5,648	5,648	56	0
6134	National Insurance	4,227	0	0	4,227	0	4,227	4,105	4,105	122	0
<b>Expenses Specific to the Agency</b>		<b>29,820</b>	<b>0</b>	<b>0</b>	<b>29,820</b>	<b>0</b>	<b>29,820</b>	<b>29,820</b>	<b>29,820</b>	<b>0</b>	<b>0</b>
6211	Expenses Specific to the Agency	29,820	0	0	29,820	0	29,820	29,820	29,820	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>10,375</b>	<b>0</b>	<b>0</b>	<b>10,375</b>	<b>0</b>	<b>10,375</b>	<b>10,375</b>	<b>10,375</b>	<b>0</b>	<b>0</b>
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	4,580	0	0	4,580	0	4,580	4,580	4,580	0	0
6224	Print & Non-Print Materials	4,200	0	0	4,200	0	4,200	4,200	4,200	0	0
<b>Fuel &amp; Lubricants</b>		<b>3,400</b>	<b>0</b>	<b>0</b>	<b>3,400</b>	<b>0</b>	<b>3,400</b>	<b>3,400</b>	<b>3,400</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	3,400	0	0	3,400	0	3,400	3,400	3,400	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>19,200</b>	<b>0</b>	<b>0</b>	<b>19,200</b>	<b>0</b>	<b>19,200</b>	<b>19,200</b>	<b>19,200</b>	<b>0</b>	<b>0</b>
6242	Maintenance of Buildings	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
6243	Janitorial & Cleaning Supplies	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
<b>Maintenance of Infrastructure</b>		<b>12,500</b>	<b>4,481</b>	<b>0</b>	<b>16,981</b>	<b>0</b>	<b>16,981</b>	<b>16,981</b>	<b>16,981</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	12,500	4,481	0	16,981	0	16,981	16,981	16,981	0	0

**AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE**  
**PROGRAMME 761 - REGIONAL ADMINISTRATION & FINANCE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>6,745</b>	<b>0</b>	<b>0</b>	<b>6,745</b>	<b>0</b>	<b>6,745</b>	<b>6,745</b>	<b>6,745</b>	<b>0</b>	<b>0</b>
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	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6265	Other Transport, Travel & Postage	425	0	0	425	0	425	425	425	0	0
<b>Utility Charges</b>		<b>15,905</b>	<b>(3,446)</b>	<b>0</b>	<b>12,459</b>	<b>0</b>	<b>12,459</b>	<b>12,459</b>	<b>12,459</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	3,420	0	0	3,420	0	3,420	3,420	3,420	0	0
6272	Electricity Charges	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6273	Water Charges	8,985	(3,446)	0	5,539	0	5,539	5,539	5,539	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>46,409</b>	<b>1,050</b>	<b>3,829</b>	<b>51,288</b>	<b>0</b>	<b>51,288</b>	<b>51,288</b>	<b>51,288</b>	<b>0</b>	<b>0</b>
6281	Security Services	37,869	0	3,829	41,698	0	41,698	41,698	41,698	0	0
6282	Equipment Maintenance	5,680	1,050	0	6,730	0	6,730	6,730	6,730	0	0
6283	Cleaning & Extermination Services	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6284	Other	860	0	0	860	0	860	860	860	0	0
<b>Other Operating Expenses</b>		<b>12,886</b>	<b>0</b>	<b>0</b>	<b>12,886</b>	<b>0</b>	<b>12,886</b>	<b>12,886</b>	<b>12,886</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6293	Refreshment & Meals	450	0	0	450	0	450	450	450	0	0
6294	Other	8,936	0	0	8,936	0	8,936	8,936	8,936	0	0
<b>Education Subventions &amp; Training</b>		<b>800</b>	<b>0</b>	<b>0</b>	<b>800</b>	<b>0</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	800	0	0	800	0	800	800	800	0	0
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>7,590</b>	<b>(2,085)</b>	<b>0</b>	<b>5,505</b>	<b>0</b>	<b>5,505</b>	<b>5,505</b>	<b>5,505</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	6,590	(2,085)	0	4,505	0	4,505	4,505	4,505	0	0
6312	Subventions to Local Authorities	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>		<b>380</b>	<b>0</b>	<b>0</b>	<b>380</b>	<b>0</b>	<b>380</b>	<b>380</b>	<b>380</b>	<b>0</b>	<b>0</b>
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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,443,916</b>	<b>0</b>	<b>149,955</b>	<b>1,593,871</b>	<b>0</b>	<b>1,593,871</b>	<b>1,588,721</b>	<b>1,588,666</b>	<b>5,205</b>	<b>55</b>
<b>Wages &amp; Salaries</b>		<b>107,049</b>	<b>0</b>	<b>0</b>	<b>107,049</b>	<b>0</b>	<b>107,049</b>	<b>102,254</b>	<b>102,199</b>	<b>4,850</b>	<b>55</b>
6113	Other Technical & Craft Skilled	7,440	0	0	7,440	0	7,440	6,865	6,856	584	9
6114	Clerical & Office Support	1,970	0	0	1,970	0	1,970	1,801	1,801	169	0
6115	Semi-Skilled Operatives & Unskilled	80,468	0	0	80,468	0	80,468	76,825	76,779	3,689	46
6116	Contracted Employees	17,171	0	0	17,171	0	17,171	16,763	16,763	408	0
<b>Overhead Expenses</b>		<b>15,189</b>	<b>0</b>	<b>0</b>	<b>15,189</b>	<b>0</b>	<b>15,189</b>	<b>14,834</b>	<b>14,834</b>	<b>355</b>	<b>0</b>
6131	Other Direct Labour Costs	98	0	0	98	0	98	98	98	0	0
6133	Benefits & Allowances	7,577	0	0	7,577	0	7,577	7,577	7,577	0	0
6134	National Insurance	7,514	0	0	7,514	0	7,514	7,159	7,159	355	0
<b>Materials, Equipment &amp; Supplies</b>		<b>4,130</b>	<b>0</b>	<b>0</b>	<b>4,130</b>	<b>0</b>	<b>4,130</b>	<b>4,130</b>	<b>4,130</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	180	0	0	180	0	180	180	180	0	0
6222	Field Materials & Supplies	1,950	0	0	1,950	0	1,950	1,950	1,950	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	800	0	0	800	0	800	800	800	0	0
<b>Fuel &amp; Lubricants</b>		<b>400,000</b>	<b>0</b>	<b>125,000</b>	<b>525,000</b>	<b>0</b>	<b>525,000</b>	<b>525,000</b>	<b>525,000</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	400,000	0	125,000	525,000	0	525,000	525,000	525,000	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>15,100</b>	<b>0</b>	<b>0</b>	<b>15,100</b>	<b>0</b>	<b>15,100</b>	<b>15,100</b>	<b>15,100</b>	<b>0</b>	<b>0</b>
6242	Maintenance of Buildings	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
6243	Janitorial & Cleaning Supplies	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
<b>Maintenance of Infrastructure</b>		<b>680,000</b>	<b>(3,500)</b>	<b>0</b>	<b>676,500</b>	<b>0</b>	<b>676,500</b>	<b>676,500</b>	<b>676,500</b>	<b>0</b>	<b>0</b>
6253	Maintenance of Drainage & Irrigation	680,000	(3,500)	0	676,500	0	676,500	676,500	676,500	0	0
<b>Transport, Travel &amp; Postage</b>		<b>83,120</b>	<b>3,500</b>	<b>5,500</b>	<b>92,120</b>	<b>0</b>	<b>92,120</b>	<b>92,120</b>	<b>92,120</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6264	Vehicle Spares & Service	46,920	0	0	46,920	0	46,920	46,920	46,920	0	0
6265	Other Transport, Travel & Postage	35,000	3,500	5,500	44,000	0	44,000	44,000	44,000	0	0

**AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE**  
**PROGRAMME 762 - AGRICULTURE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>3,973</b>	<b>0</b>	<b>0</b>	<b>3,973</b>	<b>0</b>	<b>3,973</b>	<b>3,973</b>	<b>3,973</b>	<b>0</b>	<b>0</b>
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	1,985	0	0	1,985	0	1,985	1,985	1,985	0	0
	<b>Other Goods &amp; Services Purchased</b>	<b>134,435</b>	<b>0</b>	<b>19,455</b>	<b>153,890</b>	<b>0</b>	<b>153,890</b>	<b>153,890</b>	<b>153,890</b>	<b>0</b>	<b>0</b>
6281	Security Services	132,540	0	19,455	151,995	0	151,995	151,995	151,995	0	0
6282	Equipment Maintenance	850	0	0	850	0	850	850	850	0	0
6283	Cleaning & Extermination Services	900	0	0	900	0	900	900	900	0	0
6284	Other	145	0	0	145	0	145	145	145	0	0
	<b>Other Operating Expenses</b>	<b>420</b>	<b>0</b>	<b>0</b>	<b>420</b>	<b>0</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>0</b>	<b>0</b>
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
	<b>Education Subventions &amp; Training</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0</b>
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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>588,618</b>	<b>0</b>	<b>4,021</b>	<b>592,639</b>	<b>0</b>	<b>592,639</b>	<b>588,280</b>	<b>588,280</b>	<b>4,359</b>	<b>0</b>
<b>Wages &amp; Salaries</b>		<b>51,458</b>	<b>0</b>	<b>0</b>	<b>51,458</b>	<b>0</b>	<b>51,458</b>	<b>48,521</b>	<b>48,521</b>	<b>2,937</b>	<b>0</b>
6112	Senior Technical	6,535	0	0	6,535	0	6,535	6,535	6,535	0	0
6113	Other Technical & Craft Skilled	14,852	(422)	0	14,430	0	14,430	12,693	12,693	1,737	0
6114	Clerical & Office Support	971	0	0	971	0	971	971	971	0	0
6115	Semi-Skilled Operatives & Unskilled	23,051	0	0	23,051	0	23,051	21,851	21,851	1,200	0
6116	Contracted Employees	6,049	422	0	6,471	0	6,471	6,471	6,471	0	0
<b>Overhead Expenses</b>		<b>10,861</b>	<b>0</b>	<b>0</b>	<b>10,861</b>	<b>0</b>	<b>10,861</b>	<b>9,439</b>	<b>9,439</b>	<b>1,422</b>	<b>0</b>
6131	Other Direct Labour Costs	1,906	0	0	1,906	0	1,906	1,540	1,540	366	0
6133	Benefits & Allowances	5,202	0	0	5,202	0	5,202	4,455	4,455	747	0
6134	National Insurance	3,753	0	0	3,753	0	3,753	3,444	3,444	309	0
<b>Materials, Equipment &amp; Supplies</b>		<b>5,620</b>	<b>0</b>	<b>0</b>	<b>5,620</b>	<b>0</b>	<b>5,620</b>	<b>5,620</b>	<b>5,620</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	120	0	0	120	0	120	120	120	0	0
6222	Field Materials & Supplies	2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
6223	Office Materials & Supplies	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6224	Print & Non-Print Materials	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
<b>Fuel &amp; Lubricants</b>		<b>9,000</b>	<b>0</b>	<b>0</b>	<b>9,000</b>	<b>0</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>46,300</b>	<b>0</b>	<b>0</b>	<b>46,300</b>	<b>0</b>	<b>46,300</b>	<b>46,300</b>	<b>46,300</b>	<b>0</b>	<b>0</b>
6242	Maintenance of Buildings	43,900	0	0	43,900	0	43,900	43,900	43,900	0	0
6243	Janitorial & Cleaning Supplies	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
<b>Maintenance of Infrastructure</b>		<b>365,500</b>	<b>0</b>	<b>0</b>	<b>365,500</b>	<b>0</b>	<b>365,500</b>	<b>365,500</b>	<b>365,500</b>	<b>0</b>	<b>0</b>
6251	Maintenance of Roads	259,500	0	0	259,500	0	259,500	259,500	259,500	0	0
6252	Maintenance of Bridges	76,500	0	0	76,500	0	76,500	76,500	76,500	0	0
6255	Maintenance of Other Infrastructure	29,500	0	0	29,500	0	29,500	29,500	29,500	0	0
<b>Transport, Travel &amp; Postage</b>		<b>8,900</b>	<b>0</b>	<b>0</b>	<b>8,900</b>	<b>0</b>	<b>8,900</b>	<b>8,900</b>	<b>8,900</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
6264	Vehicle Spares & Service	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0

**AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE**  
**PROGRAMME 763 - PUBLIC WORKS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>6,884</b>	<b>0</b>	<b>0</b>	<b>6,884</b>	<b>0</b>	<b>6,884</b>	<b>6,884</b>	<b>6,884</b>	<b>0</b>	<b>0</b>
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
	<b>Other Goods &amp; Services Purchased</b>	<b>83,255</b>	<b>0</b>	<b>4,021</b>	<b>87,276</b>	<b>0</b>	<b>87,276</b>	<b>87,276</b>	<b>87,276</b>	<b>0</b>	<b>0</b>
6281	Security Services	80,245	0	4,021	84,266	0	84,266	84,266	84,266	0	0
6282	Equipment Maintenance	1,460	0	0	1,460	0	1,460	1,460	1,460	0	0
6283	Cleaning & Extermination Services	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6284	Other	150	0	0	150	0	150	150	150	0	0
	<b>Other Operating Expenses</b>	<b>220</b>	<b>0</b>	<b>0</b>	<b>220</b>	<b>0</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	100	0	0	100	0	100	100	100	0	0
6293	Refreshment & Meals	120	0	0	120	0	120	120	120	0	0
	<b>Education Subventions &amp; Training</b>	<b>620</b>	<b>0</b>	<b>0</b>	<b>620</b>	<b>0</b>	<b>620</b>	<b>620</b>	<b>620</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	620	0	0	620	0	620	620	620	0	0

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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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>5,724,980</b>	<b>(1)</b>	<b>265,807</b>	<b>5,990,786</b>	<b>0</b>	<b>5,990,786</b>	<b>5,949,999</b>	<b>5,949,560</b>	<b>41,226</b>	<b>439</b>
<b>Wages &amp; Salaries</b>		<b>3,763,377</b>	<b>(4,436)</b>	<b>0</b>	<b>3,758,941</b>	<b>0</b>	<b>3,758,941</b>	<b>3,720,735</b>	<b>3,720,296</b>	<b>38,645</b>	<b>439</b>
6111	Administrative	966,238	0	0	966,238	0	966,238	958,299	958,230	8,008	69
6112	Senior Technical	2,010,582	(13,159)	0	1,997,423	0	1,997,423	1,997,423	1,997,393	30	30
6113	Other Technical & Craft Skilled	386,740	0	0	386,740	0	386,740	384,752	384,438	2,302	314
6114	Clerical & Office Support	24,842	0	0	24,842	0	24,842	23,401	23,401	1,441	0
6115	Semi-Skilled Operatives & Unskilled	60,452	0	0	60,452	0	60,452	56,311	56,285	4,167	26
6116	Contracted Employees	314,523	8,723	0	323,246	0	323,246	300,549	300,549	22,697	0
<b>Overhead Expenses</b>		<b>405,586</b>	<b>4,435</b>	<b>0</b>	<b>410,021</b>	<b>0</b>	<b>410,021</b>	<b>407,440</b>	<b>407,440</b>	<b>2,581</b>	<b>0</b>
6131	Other Direct Labour Costs	21,305	4,410	0	25,715	0	25,715	25,715	25,715	0	0
6133	Benefits & Allowances	96,384	25	0	96,409	0	96,409	96,409	96,409	0	0
6134	National Insurance	287,897	0	0	287,897	0	287,897	285,316	285,316	2,581	0
<b>Materials, Equipment &amp; Supplies</b>		<b>90,410</b>	<b>0</b>	<b>0</b>	<b>90,410</b>	<b>0</b>	<b>90,410</b>	<b>90,410</b>	<b>90,410</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	8,900	0	0	8,900	0	8,900	8,900	8,900	0	0
6222	Field Materials & Supplies	36,000	0	0	36,000	0	36,000	36,000	36,000	0	0
6223	Office Materials & Supplies	18,500	0	0	18,500	0	18,500	18,500	18,500	0	0
6224	Print & Non-Print Materials	27,010	0	0	27,010	0	27,010	27,010	27,010	0	0
<b>Fuel &amp; Lubricants</b>		<b>12,000</b>	<b>0</b>	<b>0</b>	<b>12,000</b>	<b>0</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>350,840</b>	<b>(9,000)</b>	<b>0</b>	<b>341,840</b>	<b>0</b>	<b>341,840</b>	<b>341,840</b>	<b>341,840</b>	<b>0</b>	<b>0</b>
6241	Rental of Buildings	840	0	0	840	0	840	840	840	0	0
6242	Maintenance of Buildings	280,000	4,000	0	284,000	0	284,000	284,000	284,000	0	0
6243	Janitorial & Cleaning Supplies	70,000	(13,000)	0	57,000	0	57,000	57,000	57,000	0	0
<b>Maintenance of Infrastructure</b>		<b>186,000</b>	<b>0</b>	<b>0</b>	<b>186,000</b>	<b>0</b>	<b>186,000</b>	<b>186,000</b>	<b>186,000</b>	<b>0</b>	<b>0</b>
6252	Maintenance of Bridges	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6255	Maintenance of Other Infrastructure	180,000	0	0	180,000	0	180,000	180,000	180,000	0	0

**AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE**  
**PROGRAMME 764 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>59,350</b>	<b>0</b>	<b>0</b>	<b>59,350</b>	<b>0</b>	<b>59,350</b>	<b>59,350</b>	<b>59,350</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	8,100	0	0	8,100	0	8,100	8,100	8,100	0	0
6263	Postage, Telex & Cablegrams	50	0	0	50	0	50	50	50	0	0
6264	Vehicle Spares & Service	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
6265	Other Transport, Travel & Postage	11,200	0	0	11,200	0	11,200	11,200	11,200	0	0
<b>Utility Charges</b>		<b>166,783</b>	<b>(7,459)</b>	<b>0</b>	<b>159,324</b>	<b>0</b>	<b>159,324</b>	<b>159,324</b>	<b>159,324</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6272	Electricity Charges	36,783	0	0	36,783	0	36,783	36,783	36,783	0	0
6273	Water Charges	128,000	(7,459)	0	120,541	0	120,541	120,541	120,541	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>641,035</b>	<b>3,394</b>	<b>265,807</b>	<b>910,236</b>	<b>0</b>	<b>910,236</b>	<b>910,236</b>	<b>910,236</b>	<b>0</b>	<b>0</b>
6281	Security Services	532,562	0	265,807	798,369	0	798,369	798,369	798,369	0	0
6282	Equipment Maintenance	25,000	3,394	0	28,394	0	28,394	28,394	28,394	0	0
6283	Cleaning & Extermination Services	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
6284	Other	58,473	0	0	58,473	0	58,473	58,473	58,473	0	0
<b>Other Operating Expenses</b>		<b>29,599</b>	<b>13,065</b>	<b>0</b>	<b>42,664</b>	<b>0</b>	<b>42,664</b>	<b>42,664</b>	<b>42,664</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	16,649	13,065	0	29,714	0	29,714	29,714	29,714	0	0
6292	Dietary	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6293	Refreshment & Meals	650	0	0	650	0	650	650	650	0	0
6294	Other	300	0	0	300	0	300	300	300	0	0
<b>Education Subventions &amp; Training</b>		<b>20,000</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	20,000	0	0	20,000	0	20,000	20,000	20,000	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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>2,914,691</b>	<b>0</b>	<b>125,152</b>	<b>3,039,843</b>	<b>0</b>	<b>3,039,843</b>	<b>3,016,023</b>	<b>3,015,872</b>	<b>23,971</b>	<b>151</b>
<b>Wages &amp; Salaries</b>		<b>735,264</b>	<b>(610)</b>	<b>0</b>	<b>734,654</b>	<b>0</b>	<b>734,654</b>	<b>712,523</b>	<b>712,385</b>	<b>22,269</b>	<b>138</b>
6111	Administrative	6,835	0	0	6,835	0	6,835	6,835	6,835	0	0
6112	Senior Technical	33,879	0	0	33,879	0	33,879	33,023	33,023	856	0
6113	Other Technical & Craft Skilled	238,840	0	0	238,840	0	238,840	229,174	229,071	9,769	103
6114	Clerical & Office Support	43,203	0	0	43,203	0	43,203	39,102	39,090	4,113	12
6115	Semi-Skilled Operatives & Unskilled	334,990	1,732	0	336,722	0	336,722	336,722	336,722	0	0
6116	Contracted Employees	77,517	(2,342)	0	75,175	0	75,175	67,667	67,644	7,531	23
<b>Overhead Expenses</b>		<b>142,730</b>	<b>610</b>	<b>0</b>	<b>143,340</b>	<b>0</b>	<b>143,340</b>	<b>141,651</b>	<b>141,651</b>	<b>1,689</b>	<b>0</b>
6131	Other Direct Labour Costs	12,209	0	0	12,209	0	12,209	11,890	11,890	319	0
6133	Benefits & Allowances	75,270	610	0	75,880	0	75,880	75,880	75,880	0	0
6134	National Insurance	55,251	0	0	55,251	0	55,251	53,881	53,881	1,370	0
<b>Materials, Equipment &amp; Supplies</b>		<b>987,634</b>	<b>(10,000)</b>	<b>0</b>	<b>977,634</b>	<b>0</b>	<b>977,634</b>	<b>977,634</b>	<b>977,633</b>	<b>1</b>	<b>1</b>
6221	Drugs & Medical Supplies	881,634	0	0	881,634	0	881,634	881,634	881,633	1	1
6222	Field Materials & Supplies	63,000	(10,000)	0	53,000	0	53,000	53,000	53,000	0	0
6223	Office Materials & Supplies	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
6224	Print & Non-Print Materials	23,000	0	0	23,000	0	23,000	23,000	23,000	0	0
<b>Fuel &amp; Lubricants</b>		<b>35,000</b>	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>0</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>206,572</b>	<b>0</b>	<b>0</b>	<b>206,572</b>	<b>0</b>	<b>206,572</b>	<b>206,572</b>	<b>206,560</b>	<b>12</b>	<b>12</b>
6241	Rental of Buildings	1,572	0	0	1,572	0	1,572	1,572	1,560	12	12
6242	Maintenance of Buildings	140,000	0	0	140,000	0	140,000	140,000	140,000	0	0
6243	Janitorial & Cleaning Supplies	65,000	0	0	65,000	0	65,000	65,000	65,000	0	0
<b>Maintenance of Infrastructure</b>		<b>93,400</b>	<b>0</b>	<b>0</b>	<b>93,400</b>	<b>0</b>	<b>93,400</b>	<b>93,400</b>	<b>93,400</b>	<b>0</b>	<b>0</b>
6251	Maintenance of Roads	10,500	0	0	10,500	0	10,500	10,500	10,500	0	0
6252	Maintenance of Bridges	4,800	0	0	4,800	0	4,800	4,800	4,800	0	0
6255	Maintenance of Other Infrastructure	78,100	0	0	78,100	0	78,100	78,100	78,100	0	0

**AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE**  
**PROGRAMME 765 - HEALTH SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>71,450</b>	<b>(150)</b>	<b>0</b>	<b>71,300</b>	<b>0</b>	<b>71,300</b>	<b>71,300</b>	<b>71,300</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
6263	Postage, Telex & Cablegrams	120	(120)	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Service	41,940	6,470	0	48,410	0	48,410	48,410	48,410	0	0
6265	Other Transport, Travel & Postage	19,890	(6,500)	0	13,390	0	13,390	13,390	13,390	0	0
<b>Utility Charges</b>		<b>181,811</b>	<b>(4,441)</b>	<b>0</b>	<b>177,370</b>	<b>0</b>	<b>177,370</b>	<b>177,370</b>	<b>177,370</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6272	Electricity Charges	150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
6273	Water Charges	23,811	(4,441)	0	19,370	0	19,370	19,370	19,370	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>313,230</b>	<b>14,591</b>	<b>125,152</b>	<b>452,973</b>	<b>0</b>	<b>452,973</b>	<b>452,973</b>	<b>452,973</b>	<b>0</b>	<b>0</b>
6281	Security Services	237,730	150	125,152	363,032	0	363,032	363,032	363,032	0	0
6282	Equipment Maintenance	38,000	2,500	0	40,500	0	40,500	40,500	40,500	0	0
6283	Cleaning & Extermination Services	30,000	9,441	0	39,441	0	39,441	39,441	39,441	0	0
6284	Other	7,500	2,500	0	10,000	0	10,000	10,000	10,000	0	0
<b>Other Operating Expenses</b>		<b>141,100</b>	<b>0</b>	<b>0</b>	<b>141,100</b>	<b>0</b>	<b>141,100</b>	<b>141,100</b>	<b>141,100</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6292	Dietary	130,000	0	0	130,000	0	130,000	130,000	130,000	0	0
6293	Refreshment & Meals	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
6294	Other	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
<b>Education Subventions &amp; Training</b>		<b>6,500</b>	<b>0</b>	<b>0</b>	<b>6,500</b>	<b>0</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0

MR. N. PERSAUD  
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**AGENCY 77 - REGION 7: CUYUNI/MAZARUNI**  
**PROGRAMME 771 - REGIONAL ADMINISTRATION & FINANCE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>378,436</b>	<b>0</b>	<b>25,694</b>	<b>404,130</b>	<b>0</b>	<b>404,130</b>	<b>400,979</b>	<b>400,950</b>	<b>3,180</b>	<b>29</b>
<b>Wages &amp; Salaries</b>		<b>61,121</b>	<b>0</b>	<b>0</b>	<b>61,121</b>	<b>0</b>	<b>61,121</b>	<b>58,335</b>	<b>58,309</b>	<b>2,812</b>	<b>26</b>
6111	Administrative	6,879	0	0	6,879	0	6,879	6,879	6,879	0	0
6113	Other Technical & Craft Skilled	2,491	0	0	2,491	0	2,491	2,412	2,412	79	0
6114	Clerical & Office Support	16,669	(952)	0	15,717	0	15,717	15,661	15,646	71	15
6115	Semi-Skilled Operatives & Unskilled	17,222	0	0	17,222	0	17,222	16,213	16,213	1,009	0
6116	Contracted Employees	8,841	0	0	8,841	0	8,841	7,216	7,205	1,636	11
6117	Temporary Employees	9,019	952	0	9,971	0	9,971	9,954	9,954	17	0
<b>Overhead Expenses</b>		<b>9,280</b>	<b>0</b>	<b>0</b>	<b>9,280</b>	<b>0</b>	<b>9,280</b>	<b>8,915</b>	<b>8,914</b>	<b>366</b>	<b>1</b>
6131	Other Direct Labour Costs	942	0	0	942	0	942	916	916	26	0
6133	Benefits & Allowances	4,704	0	0	4,704	0	4,704	4,504	4,503	201	1
6134	National Insurance	3,634	0	0	3,634	0	3,634	3,495	3,495	139	0
<b>Expenses Specific to the Agency</b>		<b>60,157</b>	<b>0</b>	<b>0</b>	<b>60,157</b>	<b>0</b>	<b>60,157</b>	<b>60,157</b>	<b>60,156</b>	<b>1</b>	<b>1</b>
6211	Expenses Specific to the Agency	60,157	0	0	60,157	0	60,157	60,157	60,156	1	1
<b>Materials, Equipment &amp; Supplies</b>		<b>6,100</b>	<b>0</b>	<b>0</b>	<b>6,100</b>	<b>0</b>	<b>6,100</b>	<b>6,100</b>	<b>6,100</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	500	0	0	500	0	500	500	500	0	0
6222	Field Materials & Supplies	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6223	Office Materials & Supplies	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
6224	Print & Non-Print Materials	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
<b>Fuel &amp; Lubricants</b>		<b>12,000</b>	<b>0</b>	<b>0</b>	<b>12,000</b>	<b>0</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>49,900</b>	<b>0</b>	<b>0</b>	<b>49,900</b>	<b>0</b>	<b>49,900</b>	<b>49,900</b>	<b>49,900</b>	<b>0</b>	<b>0</b>
6242	Maintenance of Buildings	46,800	0	0	46,800	0	46,800	46,800	46,800	0	0
6243	Janitorial & Cleaning Supplies	3,100	0	0	3,100	0	3,100	3,100	3,100	0	0
<b>Maintenance of Infrastructure</b>		<b>40,500</b>	<b>0</b>	<b>0</b>	<b>40,500</b>	<b>0</b>	<b>40,500</b>	<b>40,500</b>	<b>40,500</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	40,500	0	0	40,500	0	40,500	40,500	40,500	0	0

**AGENCY 77 - REGION 7: CUYUNI/MAZARUNI**  
**PROGRAMME 771 - REGIONAL ADMINISTRATION & FINANCE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>28,460</b>	<b>0</b>	<b>0</b>	<b>28,460</b>	<b>0</b>	<b>28,460</b>	<b>28,460</b>	<b>28,460</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	8,720	0	0	8,720	0	8,720	8,720	8,720	0	0
6263	Postage, Telex and Cablegrams	50	0	0	50	0	50	50	50	0	0
6264	Vehicle Spares & Service	5,070	0	0	5,070	0	5,070	5,070	5,070	0	0
6265	Other Transport, Travel & Postage	14,620	0	0	14,620	0	14,620	14,620	14,620	0	0
<b>Utility Charges</b>		<b>22,246</b>	<b>0</b>	<b>0</b>	<b>22,246</b>	<b>0</b>	<b>22,246</b>	<b>22,246</b>	<b>22,245</b>	<b>1</b>	<b>1</b>
6271	Telephone & Internet Charges	5,480	0	0	5,480	0	5,480	5,480	5,479	1	1
6272	Electricity Charges	12,061	0	0	12,061	0	12,061	12,061	12,061	0	0
6273	Water Charges	4,705	0	0	4,705	0	4,705	4,705	4,705	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>60,122</b>	<b>0</b>	<b>25,694</b>	<b>85,816</b>	<b>0</b>	<b>85,816</b>	<b>85,816</b>	<b>85,816</b>	<b>0</b>	<b>0</b>
6281	Security Services	52,000	0	25,694	77,694	0	77,694	77,694	77,694	0	0
6282	Equipment Maintenance	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6283	Cleaning & Extermination Services	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6284	Other	4,722	0	0	4,722	0	4,722	4,722	4,722	0	0
<b>Other Operating Expenses</b>		<b>10,900</b>	<b>0</b>	<b>0</b>	<b>10,900</b>	<b>0</b>	<b>10,900</b>	<b>10,900</b>	<b>10,900</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	6,150	0	0	6,150	0	6,150	6,150	6,150	0	0
6293	Refreshment & Meals	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6294	Other	3,650	0	0	3,650	0	3,650	3,650	3,650	0	0
<b>Education Subventions &amp; Training</b>		<b>650</b>	<b>0</b>	<b>0</b>	<b>650</b>	<b>0</b>	<b>650</b>	<b>650</b>	<b>650</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	650	0	0	650	0	650	650	650	0	0
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>17,000</b>	<b>0</b>	<b>0</b>	<b>17,000</b>	<b>0</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6312	Subventions to Local Authorities	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0

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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>224,099</b>	<b>0</b>	<b>0</b>	<b>224,099</b>	<b>0</b>	<b>224,099</b>	<b>224,091</b>	<b>224,079</b>	<b>20</b>	<b>12</b>
<b>Wages &amp; Salaries</b>		<b>7,829</b>	<b>0</b>	<b>0</b>	<b>7,829</b>	<b>0</b>	<b>7,829</b>	<b>7,821</b>	<b>7,821</b>	<b>8</b>	<b>0</b>
6112	Senior Technical	3,135	0	0	3,135	0	3,135	3,135	3,135	0	0
6113	Other Technical & Craft Skilled	3,308	0	0	3,308	0	3,308	3,308	3,308	0	0
6117	Temporary Employees	1,386	0	0	1,386	0	1,386	1,378	1,378	8	0
<b>Overhead Expenses</b>		<b>1,229</b>	<b>0</b>	<b>0</b>	<b>1,229</b>	<b>0</b>	<b>1,229</b>	<b>1,229</b>	<b>1,229</b>	<b>0</b>	<b>0</b>
6133	Benefits & Allowances	688	0	0	688	0	688	688	688	0	0
6134	National Insurance	541	0	0	541	0	541	541	541	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>2,570</b>	<b>0</b>	<b>0</b>	<b>2,570</b>	<b>0</b>	<b>2,570</b>	<b>2,570</b>	<b>2,570</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	350	0	0	350	0	350	350	350	0	0
6222	Field Materials & Supplies	720	0	0	720	0	720	720	720	0	0
6223	Office Materials & Supplies	750	0	0	750	0	750	750	750	0	0
6224	Print & Non-Print Materials	750	0	0	750	0	750	750	750	0	0
<b>Fuel &amp; Lubricants</b>		<b>20,324</b>	<b>0</b>	<b>0</b>	<b>20,324</b>	<b>0</b>	<b>20,324</b>	<b>20,324</b>	<b>20,324</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	20,324	0	0	20,324	0	20,324	20,324	20,324	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>1,300</b>	<b>0</b>	<b>0</b>	<b>1,300</b>	<b>0</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>	<b>0</b>	<b>0</b>
6243	Janitorial & Cleaning Supplies	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
<b>Maintenance of Infrastructure</b>		<b>167,000</b>	<b>0</b>	<b>0</b>	<b>167,000</b>	<b>0</b>	<b>167,000</b>	<b>167,000</b>	<b>166,995</b>	<b>5</b>	<b>5</b>
6251	Maintenance of Roads	72,000	0	0	72,000	0	72,000	72,000	71,997	3	3
6252	Maintenance of Bridges	38,000	0	0	38,000	0	38,000	38,000	37,998	2	2
6253	Maintenance of Drainage & Irrigation Works	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0
6254	Maintenance of Sea & River Defenses	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0

**AGENCY 77 - REGION 7: CUYUNI/MAZARUNI  
PROGRAMME 772 - PUBLIC WORKS  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>15,450</b>	<b>0</b>	<b>0</b>	<b>15,450</b>	<b>0</b>	<b>15,450</b>	<b>15,450</b>	<b>15,443</b>	<b>7</b>	<b>7</b>
6261	Local Travel & Subsistence	6,150	0	0	6,150	0	6,150	6,150	6,150	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	4,300	0	0	4,300	0	4,300	4,300	4,293	7	7
<b>Utility Charges</b>		<b>1,300</b>	<b>0</b>	<b>0</b>	<b>1,300</b>	<b>0</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>5,633</b>	<b>0</b>	<b>0</b>	<b>5,633</b>	<b>0</b>	<b>5,633</b>	<b>5,633</b>	<b>5,633</b>	<b>0</b>	<b>0</b>
6282	Equipment Maintenance	3,280	0	0	3,280	0	3,280	3,280	3,280	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
<b>Other Operating Expenses</b>		<b>1,214</b>	<b>0</b>	<b>0</b>	<b>1,214</b>	<b>0</b>	<b>1,214</b>	<b>1,214</b>	<b>1,214</b>	<b>0</b>	<b>0</b>
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
<b>Education Subventions &amp; Training</b>		<b>250</b>	<b>0</b>	<b>0</b>	<b>250</b>	<b>0</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	250	0	0	250	0	250	250	250	0	0

MR. K. WARD  
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**AGENCY 77 - REGION 7: CUYUNI/MAZARUNI**  
**PROGRAMME 773 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,818,572</b>	<b>0</b>	<b>218,054</b>	<b>2,036,626</b>	<b>0</b>	<b>2,036,626</b>	<b>2,032,704</b>	<b>2,031,840</b>	<b>4,786</b>	<b>864</b>
<b>Wages &amp; Salaries</b>		<b>848,460</b>	<b>0</b>	<b>0</b>	<b>848,460</b>	<b>0</b>	<b>848,460</b>	<b>845,113</b>	<b>844,446</b>	<b>4,014</b>	<b>667</b>
6111	Administrative	85,839	0	0	85,839	0	85,839	85,839	85,701	138	138
6112	Senior Technical	386,148	0	0	386,148	0	386,148	386,148	385,744	404	404
6113	Other Technical & Craft Skilled	183,557	0	0	183,557	0	183,557	183,557	183,432	125	125
6114	Clerical & Office Support	971	0	0	971	0	971	971	971	0	0
6115	Semi-Skilled Operatives & Unskilled	73,345	0	0	73,345	0	73,345	72,555	72,555	790	0
6116	Contracted Employees	100,522	0	0	100,522	0	100,522	97,965	97,965	2,557	0
6117	Temporary Employees	18,078	0	0	18,078	0	18,078	18,078	18,078	0	0
<b>Overhead Expenses</b>		<b>175,277</b>	<b>0</b>	<b>0</b>	<b>175,277</b>	<b>0</b>	<b>175,277</b>	<b>174,702</b>	<b>174,561</b>	<b>716</b>	<b>141</b>
6131	Other Direct Labour Costs	5,921	0	0	5,921	0	5,921	5,803	5,800	121	3
6133	Benefits & Allowances	107,895	0	0	107,895	0	107,895	107,895	107,757	138	138
6134	National Insurance	61,461	0	0	61,461	0	61,461	61,004	61,004	457	0
<b>Materials, Equipment &amp; Supplies</b>		<b>37,000</b>	<b>(5,149)</b>	<b>0</b>	<b>31,851</b>	<b>0</b>	<b>31,851</b>	<b>31,851</b>	<b>31,850</b>	<b>1</b>	<b>1</b>
6221	Drugs & Medical Supplies	3,200	(603)	0	2,597	0	2,597	2,597	2,597	0	0
6222	Field Materials & Supplies	17,000	(3,946)	0	13,054	0	13,054	13,054	13,054	0	0
6223	Office Materials & Supplies	9,300	(600)	0	8,700	0	8,700	8,700	8,700	0	0
6224	Print & Non-Print Materials	7,500	0	0	7,500	0	7,500	7,500	7,499	1	1
<b>Fuel &amp; Lubricants</b>		<b>52,000</b>	<b>0</b>	<b>12,164</b>	<b>64,164</b>	<b>0</b>	<b>64,164</b>	<b>64,164</b>	<b>64,129</b>	<b>35</b>	<b>35</b>
6231	Fuel & Lubricants	52,000	0	12,164	64,164	0	64,164	64,164	64,129	35	35
<b>Rental &amp; Maintenance of Buildings</b>		<b>93,400</b>	<b>(410)</b>	<b>0</b>	<b>92,990</b>	<b>0</b>	<b>92,990</b>	<b>92,990</b>	<b>92,987</b>	<b>3</b>	<b>3</b>
6241	Rental of Buildings	1,200	(410)	0	790	0	790	790	790	0	0
6242	Maintenance of Buildings	75,000	0	0	75,000	0	75,000	75,000	74,997	3	3
6243	Janitorial & Cleaning Supplies	17,200	0	0	17,200	0	17,200	17,200	17,200	0	0
<b>Maintenance of Infrastructure</b>		<b>89,000</b>	<b>0</b>	<b>0</b>	<b>89,000</b>	<b>0</b>	<b>89,000</b>	<b>89,000</b>	<b>89,000</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	89,000	0	0	89,000	0	89,000	89,000	89,000	0	0

**AGENCY 77 - REGION 7: CUYUNI/MAZARUNI**  
**PROGRAMME 773 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>80,175</b>	<b>0</b>	<b>32,742</b>	<b>112,917</b>	<b>0</b>	<b>112,917</b>	<b>112,917</b>	<b>112,906</b>	<b>11</b>	<b>11</b>
6261	Local Travel & Subsistence	10,500	0	0	10,500	0	10,500	10,500	10,500	0	0
6264	Vehicle Spares & Service	11,550	0	0	11,550	0	11,550	11,550	11,540	10	10
6265	Other Transport, Travel & Postage	58,125	0	32,742	90,867	0	90,867	90,867	90,866	1	1
<b>Utility Charges</b>		<b>37,560</b>	<b>0</b>	<b>0</b>	<b>37,560</b>	<b>0</b>	<b>37,560</b>	<b>37,560</b>	<b>37,560</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	12,560	0	0	12,560	0	12,560	12,560	12,560	0	0
6272	Electricity Charges	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
6273	Water Charges	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>153,900</b>	<b>7,259</b>	<b>173,148</b>	<b>334,307</b>	<b>0</b>	<b>334,307</b>	<b>334,307</b>	<b>334,302</b>	<b>5</b>	<b>5</b>
6281	Security Services	115,000	11,391	173,148	299,539	0	299,539	299,539	299,539	0	0
6282	Equipment Maintenance	9,100	(2,000)	0	7,100	0	7,100	7,100	7,095	5	5
6283	Cleaning & Extermination Services	18,500	(2,132)	0	16,368	0	16,368	16,368	16,368	0	0
6284	Other	11,300	0	0	11,300	0	11,300	11,300	11,300	0	0
<b>Other Operating Expenses</b>		<b>245,100</b>	<b>0</b>	<b>0</b>	<b>245,100</b>	<b>0</b>	<b>245,100</b>	<b>245,100</b>	<b>245,099</b>	<b>1</b>	<b>1</b>
6291	National & Other Events	17,500	0	0	17,500	0	17,500	17,500	17,499	1	1
6292	Dietary	220,000	0	0	220,000	0	220,000	220,000	220,000	0	0
6293	Refreshment & Meals	3,800	0	0	3,800	0	3,800	3,800	3,800	0	0
6294	Other	3,800	0	0	3,800	0	3,800	3,800	3,800	0	0
<b>Education Subventions &amp; Training</b>		<b>5,000</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>1,700</b>	<b>(1,700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	1,700	(1,700)	0	0	0	0	0	0	0	0

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**AGENCY 77 - REGION 7: CUYUNI/MAZARUNI**  
**PROGRAMME 774 - HEALTH SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,088,269</b>	<b>0</b>	<b>57,937</b>	<b>1,146,206</b>	<b>0</b>	<b>1,146,206</b>	<b>1,109,818</b>	<b>1,107,390</b>	<b>38,816</b>	<b>2,428</b>
<b>Wages &amp; Salaries</b>		<b>364,556</b>	<b>(631)</b>	<b>0</b>	<b>363,925</b>	<b>0</b>	<b>363,925</b>	<b>328,040</b>	<b>328,040</b>	<b>35,885</b>	<b>0</b>
6112	Senior Technical	19,054	0	0	19,054	0	19,054	15,710	15,710	3,344	0
6113	Other Technical & Craft Skilled	153,012	0	0	153,012	0	153,012	153,012	153,012	0	0
6114	Clerical & Office Support	7,569	0	0	7,569	0	7,569	5,891	5,891	1,678	0
6115	Semi-Skilled Operatives & Unskilled	81,572	0	0	81,572	0	81,572	77,402	77,402	4,170	0
6116	Contracted Employees	21,076	0	0	21,076	0	21,076	16,067	16,067	5,009	0
6117	Temporary Employees	82,273	(631)	0	81,642	0	81,642	59,958	59,958	21,684	0
<b>Overhead Expenses</b>		<b>91,714</b>	<b>631</b>	<b>0</b>	<b>92,345</b>	<b>0</b>	<b>92,345</b>	<b>91,842</b>	<b>91,842</b>	<b>503</b>	<b>0</b>
6131	Other Direct Labour Costs	4,000	0	0	4,000	0	4,000	3,497	3,497	503	0
6133	Benefits & Allowances	68,648	0	0	68,648	0	68,648	68,648	68,648	0	0
6134	National Insurance	19,066	631	0	19,697	0	19,697	19,697	19,697	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>181,100</b>	<b>0</b>	<b>0</b>	<b>181,100</b>	<b>0</b>	<b>181,100</b>	<b>181,100</b>	<b>181,100</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	165,000	0	0	165,000	0	165,000	165,000	165,000	0	0
6222	Field Materials & Supplies	10,300	0	0	10,300	0	10,300	10,300	10,300	0	0
6223	Office Materials & Supplies	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6224	Print & Non-Print Materials	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
<b>Fuel &amp; Lubricants</b>		<b>33,000</b>	<b>0</b>	<b>12,267</b>	<b>45,267</b>	<b>0</b>	<b>45,267</b>	<b>45,267</b>	<b>45,265</b>	<b>2</b>	<b>2</b>
6231	Fuel & Lubricants	33,000	0	12,267	45,267	0	45,267	45,267	45,265	2	2
<b>Rental &amp; Maintenance of Buildings</b>		<b>68,420</b>	<b>7,506</b>	<b>0</b>	<b>75,926</b>	<b>0</b>	<b>75,926</b>	<b>75,926</b>	<b>75,925</b>	<b>1</b>	<b>1</b>
6241	Rental of Buildings	1,920	0	0	1,920	0	1,920	1,920	1,920	0	0
6242	Maintenance of Buildings	54,000	7,506	0	61,506	0	61,506	61,506	61,505	1	1
6243	Janitorial & Cleaning Supplies	12,500	0	0	12,500	0	12,500	12,500	12,500	0	0
<b>Maintenance of Infrastructure</b>		<b>26,900</b>	<b>0</b>	<b>0</b>	<b>26,900</b>	<b>0</b>	<b>26,900</b>	<b>26,900</b>	<b>26,899</b>	<b>1</b>	<b>1</b>
6255	Maintenance of Other Infrastructure	26,900	0	0	26,900	0	26,900	26,900	26,899	1	1

**AGENCY 77 - REGION 7: CUYUNI/MAZARUNI  
PROGRAMME 774 - HEALTH SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>123,000</b>	<b>18,000</b>	<b>25,000</b>	<b>166,000</b>	<b>0</b>	<b>166,000</b>	<b>166,000</b>	<b>165,975</b>	<b>25</b>	<b>25</b>
6261	Local Travel & Subsistence	32,000	0	0	32,000	0	32,000	32,000	31,984	16	16
6264	Vehicle Spares & Service	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
6265	Other Transport, Travel & Postage	77,000	18,000	25,000	120,000	0	120,000	120,000	119,991	9	9
<b>Utility Charges</b>		<b>35,000</b>	<b>(9,827)</b>	<b>0</b>	<b>25,173</b>	<b>0</b>	<b>25,173</b>	<b>25,173</b>	<b>25,173</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6272	Electricity Charges	20,000	(9,827)	0	10,173	0	10,173	10,173	10,173	0	0
6273	Water Charges	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>117,279</b>	<b>(15,679)</b>	<b>20,670</b>	<b>122,270</b>	<b>0</b>	<b>122,270</b>	<b>122,270</b>	<b>119,873</b>	<b>2,397</b>	<b>2,397</b>
6281	Security Services	48,025	0	20,670	68,695	0	68,695	68,695	66,299	2,396	2,396
6282	Equipment Maintenance	31,700	2,321	0	34,021	0	34,021	34,021	34,021	0	0
6283	Cleaning & Extermination Services	9,594	0	0	9,594	0	9,594	9,594	9,594	0	0
6284	Other	27,960	(18,000)	0	9,960	0	9,960	9,960	9,959	1	1
<b>Other Operating Expenses</b>		<b>41,300</b>	<b>0</b>	<b>0</b>	<b>41,300</b>	<b>0</b>	<b>41,300</b>	<b>41,300</b>	<b>41,299</b>	<b>1</b>	<b>1</b>
6291	National & Other Events	2,300	0	0	2,300	0	2,300	2,300	2,299	1	1
6292	Dietary	37,000	0	0	37,000	0	37,000	37,000	37,000	0	0
6293	Refreshment & Meals	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
<b>Education Subventions &amp; Training</b>		<b>5,000</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>4,999</b>	<b>1</b>	<b>1</b>
6302	Training (including Scholarships)	5,000	0	0	5,000	0	5,000	5,000	4,999	1	1
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0

MR. K. WARD  
HEAD OF BUDGET AGENCY



**AGENCY 77 - REGION 7: CUYUNI/MAZARUNI**  
**PROGRAMME 775 - AGRICULTURE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>29,700</b>	<b>0</b>	<b>0</b>	<b>29,700</b>	<b>0</b>	<b>29,700</b>	<b>29,700</b>	<b>29,699</b>	<b>1</b>	<b>1</b>
<b>Materials, Equipment &amp; Supplies</b>		<b>7,150</b>	<b>0</b>	<b>0</b>	<b>7,150</b>	<b>0</b>	<b>7,150</b>	<b>7,150</b>	<b>7,150</b>	<b>0</b>	<b>0</b>
6222	Field Materials & Supplies	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6223	Office Materials & Supplies	150	0	0	150	0	150	150	150	0	0
<b>Fuel &amp; Lubricants</b>		<b>2,000</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>0</b>	<b>0</b>
6243	Janitorial & Cleaning Supplies	50	0	0	50	0	50	50	50	0	0
<b>Transport, Travel &amp; Postage</b>		<b>3,500</b>	<b>0</b>	<b>0</b>	<b>3,500</b>	<b>0</b>	<b>3,500</b>	<b>3,500</b>	<b>3,499</b>	<b>1</b>	<b>1</b>
6261	Local Travel & Subsistence	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6264	Vehicle Spares & Service	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6265	Other Transport, Travel & Postage	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>7,000</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>0</b>	<b>0</b>
6284	Other	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
<b>Education Subventions &amp; Training</b>		<b>10,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0

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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>198,854</b>	<b>7,380</b>	<b>38,151</b>	<b>244,385</b>	<b>0</b>	<b>244,385</b>	<b>241,482</b>	<b>241,480</b>	<b>2,905</b>	<b>2</b>
<b>Wages &amp; Salaries</b>		<b>50,311</b>	<b>0</b>	<b>0</b>	<b>50,311</b>	<b>0</b>	<b>50,311</b>	<b>47,543</b>	<b>47,543</b>	<b>2,768</b>	<b>0</b>
6111	Administrative	11,612	0	0	11,612	0	11,612	11,258	11,258	354	0
6114	Clerical & Office Support	5,334	0	0	5,334	0	5,334	5,334	5,334	0	0
6115	Semi-Skilled Operatives & Unskilled	4,854	0	0	4,854	0	4,854	4,854	4,854	0	0
6116	Contracted Employees	25,850	0	0	25,850	0	25,850	25,850	25,850	0	0
6117	Temporary Employees	2,661	0	0	2,661	0	2,661	247	247	2,414	0
<b>Overhead Expenses</b>		<b>4,366</b>	<b>0</b>	<b>0</b>	<b>4,366</b>	<b>0</b>	<b>4,366</b>	<b>4,231</b>	<b>4,231</b>	<b>135</b>	<b>0</b>
6133	Benefits & Allowances	2,596	0	0	2,596	0	2,596	2,485	2,485	111	0
6134	National Insurance	1,770	0	0	1,770	0	1,770	1,746	1,746	24	0
<b>Expenses Specific to the Agency</b>		<b>41,515</b>	<b>7,380</b>	<b>0</b>	<b>48,895</b>	<b>0</b>	<b>48,895</b>	<b>48,895</b>	<b>48,895</b>	<b>0</b>	<b>0</b>
6211	Expenses Specific to the Agency	41,515	7,380	0	48,895	0	48,895	48,895	48,895	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>6,970</b>	<b>0</b>	<b>0</b>	<b>6,970</b>	<b>0</b>	<b>6,970</b>	<b>6,970</b>	<b>6,970</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	320	0	0	320	0	320	320	320	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	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6224	Print & Non-Print Materials	3,850	0	0	3,850	0	3,850	3,850	3,850	0	0
<b>Fuel &amp; Lubricants</b>		<b>4,900</b>	<b>0</b>	<b>0</b>	<b>4,900</b>	<b>0</b>	<b>4,900</b>	<b>4,900</b>	<b>4,900</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	4,900	0	0	4,900	0	4,900	4,900	4,900	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>21,700</b>	<b>0</b>	<b>0</b>	<b>21,700</b>	<b>0</b>	<b>21,700</b>	<b>21,700</b>	<b>21,699</b>	<b>1</b>	<b>1</b>
6242	Maintenance of Buildings	20,200	0	0	20,200	0	20,200	20,200	20,199	1	1
6243	Janitorial & Cleaning Supplies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
<b>Maintenance of Infrastructure</b>		<b>7,000</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>	<b>6,999</b>	<b>1</b>	<b>1</b>
6255	Maintenance of Other Infrastructure	7,000	0	0	7,000	0	7,000	7,000	6,999	1	1

**AGENCY 78 - REGION 8: POTARO/SIPARUNI**  
**PROGRAMME 781 - REGIONAL ADMINISTRATION & FINANCE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Transport, Travel &amp; Postage</b>	<b>26,195</b>	<b>0</b>	<b>0</b>	<b>26,195</b>	<b>0</b>	<b>26,195</b>	<b>26,195</b>	<b>26,195</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6263	Postage, Telex & Cablegrams	180	0	0	180	0	180	180	180	0	0
6264	Vehicle Spares & Service	2,650	0	0	2,650	0	2,650	2,650	2,650	0	0
6265	Other Transport, Travel & Postage	13,365	0	0	13,365	0	13,365	13,365	13,365	0	0
	<b>Utility Charges</b>	<b>12,700</b>	<b>0</b>	<b>32,439</b>	<b>45,139</b>	<b>0</b>	<b>45,139</b>	<b>45,139</b>	<b>45,139</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6272	Electricity Charges	9,500	0	32,439	41,939	0	41,939	41,939	41,939	0	0
	<b>Other Goods &amp; Services Purchased</b>	<b>19,697</b>	<b>0</b>	<b>5,712</b>	<b>25,409</b>	<b>0</b>	<b>25,409</b>	<b>25,409</b>	<b>25,409</b>	<b>0</b>	<b>0</b>
6281	Security Services	14,507	0	5,712	20,219	0	20,219	20,219	20,219	0	0
6282	Equipment Maintenance	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6283	Cleaning & Extermination Services	2,350	0	0	2,350	0	2,350	2,350	2,350	0	0
6284	Other	1,640	0	0	1,640	0	1,640	1,640	1,640	0	0
	<b>Other Operating Expenses</b>	<b>3,400</b>	<b>0</b>	<b>0</b>	<b>3,400</b>	<b>0</b>	<b>3,400</b>	<b>3,400</b>	<b>3,400</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6293	Refreshment & Meals	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6294	Other	300	0	0	300	0	300	300	300	0	0
	<b>Education Subventions &amp; Training</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	100	0	0	100	0	100	100	100	0	0

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**AGENCY 78 - REGION 8: POTARO/SIPARUNI**  
**PROGRAMME 782 - PUBLIC WORKS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>202,680</b>	<b>0</b>	<b>0</b>	<b>202,680</b>	<b>0</b>	<b>202,680</b>	<b>200,500</b>	<b>200,498</b>	<b>2,182</b>	<b>2</b>
<b>Wages &amp; Salaries</b>		<b>23,641</b>	<b>0</b>	<b>0</b>	<b>23,641</b>	<b>0</b>	<b>23,641</b>	<b>21,632</b>	<b>21,632</b>	<b>2,009</b>	<b>0</b>
6111	Administrative	3,413	0	0	3,413	0	3,413	3,413	3,413	0	0
6112	Senior Technical	3,254	0	0	3,254	0	3,254	3,254	3,254	0	0
6113	Other Technical & Craft Skilled	2,729	0	0	2,729	0	2,729	1,754	1,754	975	0
6115	Semi-Skilled Operatives & Unskilled	8,785	0	0	8,785	0	8,785	8,175	8,175	610	0
6116	Contracted Employees	4,408	0	0	4,408	0	4,408	4,408	4,408	0	0
6116	Contracted Employees	1,052	0	0	1,052	0	1,052	628	628	424	0
<b>Overhead Expenses</b>		<b>3,600</b>	<b>0</b>	<b>0</b>	<b>3,600</b>	<b>0</b>	<b>3,600</b>	<b>3,429</b>	<b>3,429</b>	<b>171</b>	<b>0</b>
6133	Benefits & Allowances	2,072	0	0	2,072	0	2,072	2,029	2,029	43	0
6134	National Insurance	1,528	0	0	1,528	0	1,528	1,400	1,400	128	0
<b>Materials, Equipment &amp; Supplies</b>		<b>1,680</b>	<b>0</b>	<b>0</b>	<b>1,680</b>	<b>0</b>	<b>1,680</b>	<b>1,680</b>	<b>1,680</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	85	0	0	85	0	85	85	85	0	0
6222	Field Materials & Supplies	525	0	0	525	0	525	525	525	0	0
6223	Office Materials & Supplies	780	0	0	780	0	780	780	780	0	0
6224	Print & Non-Print Materials	290	0	0	290	0	290	290	290	0	0
<b>Fuel &amp; Lubricants</b>		<b>10,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>5,440</b>	<b>0</b>	<b>0</b>	<b>5,440</b>	<b>0</b>	<b>5,440</b>	<b>5,440</b>	<b>5,440</b>	<b>0</b>	<b>0</b>
6242	Maintenance of Buildings	5,040	0	0	5,040	0	5,040	5,040	5,040	0	0
6243	Janitorial & Cleaning Supplies	400	0	0	400	0	400	400	400	0	0
<b>Maintenance of Infrastructure</b>		<b>120,182</b>	<b>0</b>	<b>0</b>	<b>120,182</b>	<b>0</b>	<b>120,182</b>	<b>120,182</b>	<b>120,180</b>	<b>2</b>	<b>2</b>
6251	Maintenance of Roads	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
6252	Maintenance of Bridges	45,000	0	0	45,000	0	45,000	45,000	44,999	1	1
6253	Maintenance of Drainage & Irrigation Works	9,450	0	0	9,450	0	9,450	9,450	9,450	0	0
6254	Maintenance of Sea & River Defenses	11,007	0	0	11,007	0	11,007	11,007	11,006	1	1
6255	Maintenance of Other Infrastructure	4,725	0	0	4,725	0	4,725	4,725	4,725	0	0

**AGENCY 78 - REGION 8: POTARO/SIPARUNI**  
**PROGRAMME 782 - PUBLIC WORKS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>33,047</b>	<b>0</b>	<b>0</b>	<b>33,047</b>	<b>0</b>	<b>33,047</b>	<b>33,047</b>	<b>33,047</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	6,350	0	0	6,350	0	6,350	6,350	6,350	0	0
6263	Postage, Telex & Cablegrams	30	0	0	30	0	30	30	30	0	0
6264	Vehicle Spares & Service	11,100	0	0	11,100	0	11,100	11,100	11,100	0	0
6265	Other Transport, Travel & Postage	15,567	0	0	15,567	0	15,567	15,567	15,567	0	0
<b>Utility Charges</b>		<b>2,125</b>	<b>0</b>	<b>0</b>	<b>2,125</b>	<b>0</b>	<b>2,125</b>	<b>2,125</b>	<b>2,125</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	525	0	0	525	0	525	525	525	0	0
6272	Electricity Charges	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>2,843</b>	<b>0</b>	<b>0</b>	<b>2,843</b>	<b>0</b>	<b>2,843</b>	<b>2,843</b>	<b>2,843</b>	<b>0</b>	<b>0</b>
6282	Equipment Maintenance	1,475	0	0	1,475	0	1,475	1,475	1,475	0	0
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6284	Other	368	0	0	368	0	368	368	368	0	0
<b>Other Operating Expenses</b>		<b>22</b>	<b>0</b>	<b>0</b>	<b>22</b>	<b>0</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>0</b>	<b>0</b>
6293	Refreshment & Meals	22	0	0	22	0	22	22	22	0	0
<b>Education Subventions &amp; Training</b>		<b>100</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	100	0	0	100	0	100	100	100	0	0

MR. P. RAMOTAR  
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**AGENCY 78 - REGION 8: POTARO/SIPARUNI  
PROGRAMME 783 - EDUCATION DELIVERY  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,398,347</b>	<b>(2,370)</b>	<b>86,799</b>	<b>1,482,776</b>	<b>0</b>	<b>1,482,776</b>	<b>1,472,242</b>	<b>1,472,242</b>	<b>10,534</b>	<b>0</b>
<b>Wages &amp; Salaries</b>		<b>470,122</b>	<b>(456)</b>	<b>0</b>	<b>469,666</b>	<b>0</b>	<b>469,666</b>	<b>459,764</b>	<b>459,764</b>	<b>9,902</b>	<b>0</b>
6111	Administrative	89,982	0	0	89,982	0	89,982	89,982	89,982	0	0
6112	Senior Technical	123,374	0	0	123,374	0	123,374	121,077	121,077	2,297	0
6113	Other Technical & Craft Skilled	87,029	0	0	87,029	0	87,029	87,029	87,029	0	0
6114	Clerical & Office Support	1,115	0	0	1,115	0	1,115	1,115	1,115	0	0
6115	Semi-Skilled Operatives & Unskilled	93,779	0	0	93,779	0	93,779	88,484	88,484	5,295	0
6116	Contracted Employees	63,788	0	0	63,788	0	63,788	63,788	63,788	0	0
6117	Temporary Employees	11,055	(456)	0	10,599	0	10,599	8,289	8,289	2,310	0
<b>Overhead Expenses</b>		<b>100,559</b>	<b>456</b>	<b>0</b>	<b>101,015</b>	<b>0</b>	<b>101,015</b>	<b>100,383</b>	<b>100,383</b>	<b>632</b>	<b>0</b>
6131	Other Direct Labour Costs	3,130	456	0	3,586	0	3,586	3,586	3,586	0	0
6133	Benefits & Allowances	64,271	0	0	64,271	0	64,271	64,271	64,271	0	0
6134	National Insurance	33,158	0	0	33,158	0	33,158	32,526	32,526	632	0
<b>Materials, Equipment &amp; Supplies</b>		<b>37,280</b>	<b>(3,805)</b>	<b>0</b>	<b>33,475</b>	<b>0</b>	<b>33,475</b>	<b>33,475</b>	<b>33,475</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	9,500	(5,000)	0	4,500	0	4,500	4,500	4,500	0	0
6222	Field Materials & Supplies	14,800	(2,000)	0	12,800	0	12,800	12,800	12,800	0	0
6223	Office Materials & Supplies	5,400	4,696	0	10,096	0	10,096	10,096	10,096	0	0
6224	Print & Non-Print Materials	7,580	(1,501)	0	6,079	0	6,079	6,079	6,079	0	0
<b>Fuel &amp; Lubricants</b>		<b>29,000</b>	<b>13,813</b>	<b>12,273</b>	<b>55,086</b>	<b>0</b>	<b>55,086</b>	<b>55,086</b>	<b>55,086</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	29,000	13,813	12,273	55,086	0	55,086	55,086	55,086	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>128,600</b>	<b>(12,460)</b>	<b>0</b>	<b>116,140</b>	<b>0</b>	<b>116,020</b>	<b>116,140</b>	<b>116,140</b>	<b>0</b>	<b>0</b>
6241	Rental of Buildings	3,600	(3,480)	0	120	0	73,520	120	120	0	0
6242	Maintenance of Buildings	110,000	(13,500)	0	96,500	0	96,500	96,500	96,500	0	0
6243	Janitorial & Cleaning Supplies	15,000	4,520	0	19,520	0	19,520	19,520	19,520	0	0
<b>Maintenance of Infrastructure</b>		<b>45,000</b>	<b>9,000</b>	<b>0</b>	<b>54,000</b>	<b>0</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	45,000	9,000	0	54,000	0	54,000	54,000	54,000	0	0

**AGENCY 78 - REGION 8: POTARO/SIPARUNI  
PROGRAMME 783 - EDUCATION DELIVERY  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>59,800</b>	<b>298</b>	<b>14,000</b>	<b>74,098</b>	<b>0</b>	<b>74,098</b>	<b>74,098</b>	<b>74,098</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	11,600	0	0	11,600	0	11,600	11,600	11,600	0	0
6263	Postage, Telex & Cablegrams	200	0	0	200	0	200	200	200	0	0
6264	Vehicle Spares & Service	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6265	Other Transport, Travel & Postage	42,000	298	14,000	56,298	0	56,298	56,298	56,298	0	0
<b>Utility Charges</b>		<b>18,925</b>	<b>(2,216)</b>	<b>0</b>	<b>16,709</b>	<b>0</b>	<b>16,709</b>	<b>16,709</b>	<b>16,709</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	5,800	0	0	5,800	0	5,800	5,800	5,800	0	0
6272	Electricity Charges	13,125	(2,216)	0	10,909	0	10,909	10,909	10,909	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>104,291</b>	<b>(8,330)</b>	<b>24,150</b>	<b>120,111</b>	<b>0</b>	<b>120,111</b>	<b>120,111</b>	<b>120,111</b>	<b>0</b>	<b>0</b>
6281	Security Services	54,401	0	24,150	78,551	0	78,551	78,551	78,551	0	0
6282	Equipment Maintenance	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6283	Cleaning & Extermination Services	25,750	(8,330)	0	17,420	0	17,420	17,420	17,420	0	0
6284	Other	16,140	0	0	16,140	0	16,140	16,140	16,140	0	0
<b>Other Operating Expenses</b>		<b>396,270</b>	<b>1,330</b>	<b>32,576</b>	<b>430,176</b>	<b>0</b>	<b>430,176</b>	<b>430,176</b>	<b>430,176</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	36,286	0	0	36,286	0	36,286	36,286	36,286	0	0
6292	Dietary	359,384	0	32,576	391,960	0	391,960	391,960	391,960	0	0
6293	Refreshment & Meals	600	1,330	0	1,930	0	1,930	1,930	1,930	0	0
<b>Education Subventions &amp; Training</b>		<b>8,500</b>	<b>0</b>	<b>3,800</b>	<b>12,300</b>	<b>0</b>	<b>12,300</b>	<b>12,300</b>	<b>12,300</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	8,500	0	3,800	12,300	0	12,300	12,300	12,300	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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>496,482</b>	<b>(3,210)</b>	<b>13,126</b>	<b>506,398</b>	<b>0</b>	<b>506,398</b>	<b>501,022</b>	<b>501,022</b>	<b>5,376</b>	<b>0</b>
<b>Wages &amp; Salaries</b>		<b>152,254</b>	<b>(135)</b>	<b>0</b>	<b>152,119</b>	<b>0</b>	<b>152,119</b>	<b>149,334</b>	<b>149,334</b>	<b>2,785</b>	<b>0</b>
6112	Senior Technical	7,260	0	0	7,260	0	7,260	7,260	7,260	0	0
6113	Other Technical & Craft Skilled	89,438	(1,894)	0	87,544	0	87,544	85,683	85,683	1,861	0
6114	Clerical & Office Support	2,345	0	0	2,345	0	2,345	1,548	1,548	797	0
6115	Semi-Skilled Operatives & Unskilled	26,687	0	0	26,687	0	26,687	26,560	26,560	127	0
6116	Contracted Employees	11,618	12,658	0	24,276	0	24,276	24,276	24,276	0	0
6117	Temporary Employees	14,906	(10,899)	0	4,007	0	4,007	4,007	4,007	0	0
<b>Overhead Expenses</b>		<b>42,037</b>	<b>135</b>	<b>0</b>	<b>42,172</b>	<b>0</b>	<b>42,172</b>	<b>39,581</b>	<b>39,581</b>	<b>2,591</b>	<b>0</b>
6131	Other Direct Labour Costs	1,140	135	0	1,275	0	1,275	1,275	1,275	0	0
6133	Benefits & Allowances	30,241	0	0	30,241	0	30,241	28,041	28,041	2,200	0
6134	National Insurance	10,656	0	0	10,656	0	10,656	10,265	10,265	391	0
<b>Materials, Equipment &amp; Supplies</b>		<b>68,700</b>	<b>0</b>	<b>0</b>	<b>68,700</b>	<b>0</b>	<b>68,700</b>	<b>68,700</b>	<b>68,700</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	58,000	0	0	58,000	0	58,000	58,000	58,000	0	0
6222	Field Materials & Supplies	5,400	0	0	5,400	0	5,400	5,400	5,400	0	0
6223	Office Materials & Supplies	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6224	Print & Non-Print Materials	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
<b>Fuel &amp; Lubricants</b>		<b>8,400</b>	<b>0</b>	<b>0</b>	<b>8,400</b>	<b>0</b>	<b>8,400</b>	<b>8,400</b>	<b>8,400</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	8,400	0	0	8,400	0	8,400	8,400	8,400	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>56,600</b>	<b>(4,910)</b>	<b>0</b>	<b>51,690</b>	<b>0</b>	<b>51,690</b>	<b>51,690</b>	<b>51,690</b>	<b>0</b>	<b>0</b>
6241	Rental of Buildings	3,600	(1,210)	0	2,390	0	2,390	2,390	2,390	0	0
6242	Maintenance of Buildings	45,000	(2,000)	0	43,000	0	43,000	43,000	43,000	0	0
6243	Janitorial & Cleaning Supplies	8,000	(1,700)	0	6,300	0	6,300	6,300	6,300	0	0
<b>Maintenance of Infrastructure</b>		<b>14,000</b>	<b>0</b>	<b>0</b>	<b>14,000</b>	<b>0</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0



**AGENCY 78 - REGION 8: POTARO/SIPARUNI  
PROGRAMME 784 - HEALTH SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Transport, Travel &amp; Postage</b>	<b>74,826</b>	<b>2,590</b>	<b>10,000</b>	<b>87,416</b>	<b>0</b>	<b>87,416</b>	<b>87,416</b>	<b>87,416</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	10,500	0	10,000	20,500	0	20,500	20,500	20,500	0	0
6263	Postage, Telex & Cablegrams	26	0	0	26	0	26	26	26	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	61,000	2,590	0	63,590	0	63,590	63,590	63,590	0	0
	<b>Utility Charges</b>	<b>26,400</b>	<b>(1,000)</b>	<b>0</b>	<b>25,400</b>	<b>0</b>	<b>25,400</b>	<b>25,400</b>	<b>25,400</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	3,900	(1,000)	0	2,900	0	2,900	2,900	2,900	0	0
6272	Electricity Charges	22,500	0	0	22,500	0	22,500	22,500	22,500	0	0
	<b>Other Goods &amp; Services Purchased</b>	<b>14,911</b>	<b>(590)</b>	<b>3,126</b>	<b>17,447</b>	<b>0</b>	<b>17,447</b>	<b>17,447</b>	<b>17,447</b>	<b>0</b>	<b>0</b>
6281	Security Services	3,111	0	3,126	6,237	0	6,237	6,237	6,237	0	0
6282	Equipment Maintenance	2,000	725	0	2,725	0	2,725	2,725	2,725	0	0
6283	Cleaning & Extermination Services	4,500	685	0	5,185	0	5,185	5,185	5,185	0	0
6284	Other	5,300	(2,000)	0	3,300	0	3,300	3,300	3,300	0	0
	<b>Other Operating Expenses</b>	<b>32,954</b>	<b>700</b>	<b>0</b>	<b>33,654</b>	<b>0</b>	<b>33,654</b>	<b>33,654</b>	<b>33,654</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	4,200	700	0	4,900	0	4,900	4,900	4,900	0	0
6292	Dietary	26,594	0	0	26,594	0	26,594	26,594	26,594	0	0
6293	Refreshment & Meals	1,360	0	0	1,360	0	1,360	1,360	1,360	0	0
6294	Other	800	0	0	800	0	800	800	800	0	0
	<b>Education Subventions &amp; Training</b>	<b>5,400</b>	<b>0</b>	<b>0</b>	<b>5,400</b>	<b>0</b>	<b>5,400</b>	<b>5,400</b>	<b>5,400</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	5,400	0	0	5,400	0	5,400	5,400	5,400	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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>52,476</b>	<b>(1,800)</b>	<b>0</b>	<b>50,676</b>	<b>0</b>	<b>50,676</b>	<b>50,676</b>	<b>50,676</b>	<b>0</b>	<b>0</b>
<b>Materials, Equipment &amp; Supplies</b>		<b>2,265</b>	<b>0</b>	<b>0</b>	<b>2,265</b>	<b>0</b>	<b>2,265</b>	<b>2,265</b>	<b>2,265</b>	<b>0</b>	<b>0</b>
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	2,000	0	0
6223	Office Materials & Supplies	115	0	0	115	0	115	115	115	0	0
6224	Print & Non-Print Materials	50	0	0	50	0	50	50	50	0	0
<b>Fuel &amp; Lubricants</b>		<b>270</b>	<b>0</b>	<b>0</b>	<b>270</b>	<b>0</b>	<b>270</b>	<b>270</b>	<b>270</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	270	0	0	270	0	270	270	270	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>4,200</b>	<b>0</b>	<b>0</b>	<b>4,200</b>	<b>0</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>	<b>0</b>	<b>0</b>
6242	Maintenance of Buildings	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6243	Janitorial & Cleaning Supplies	200	0	0	200	0	200	200	200	0	0
<b>Maintenance of Infrastructure</b>		<b>34,650</b>	<b>0</b>	<b>0</b>	<b>8,100</b>	<b>0</b>	<b>8,100</b>	<b>34,650</b>	<b>34,650</b>	<b>0</b>	<b>0</b>
6251	Maintenance of Roads	15,000	5,000	0	20,000	0	20,000	20,000	20,000	0	0
6252	Maintenance of Bridges	6,550	0	0	6,550	0	6,550	6,550	6,550	0	0
6253	Maintenance of Drainage & Irrigation	13,100	(5,000)	0	8,100	0	8,100	8,100	8,100	0	0
<b>Transport, Travel &amp; Postage</b>		<b>2,325</b>	<b>0</b>	<b>0</b>	<b>2,325</b>	<b>0</b>	<b>2,325</b>	<b>2,325</b>	<b>2,325</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	600	0	0	600	0	600	600	600	0	0
6263	Postage, Telex & Cablegrams	30	0	0	30	0	30	30	30	0	0
6264	Vehicle Spares & Service	400	0	0	400	0	400	400	400	0	0
6265	Other Transport, Travel & Postage	1,295	0	0	1,295	0	1,295	1,295	1,295	0	0
<b>Utility Charges</b>		<b>1,850</b>	<b>(1,800)</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	50	0	0	50	0	50	50	50	0	0
6272	Electricity Charges	1,800	(1,800)	0	0	0	0	0	0	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>210</b>	<b>0</b>	<b>0</b>	<b>210</b>	<b>0</b>	<b>210</b>	<b>210</b>	<b>210</b>	<b>0</b>	<b>0</b>
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
<b>Other Operating Expenses</b>		<b>5,706</b>	<b>0</b>	<b>0</b>	<b>5,706</b>	<b>0</b>	<b>5,706</b>	<b>5,706</b>	<b>5,706</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6293	Refreshment & Meals	206	0	0	206	0	206	206	206	0	0
<b>Education Subventions &amp; Training</b>		<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	1,000	0	0	1,000	0	1,000	1,000	1,000	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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>302,061</b>	<b>0</b>	<b>16,277</b>	<b>318,338</b>	<b>0</b>	<b>318,338</b>	<b>317,446</b>	<b>317,445</b>	<b>893</b>	<b>1</b>
<b>Wages &amp; Salaries</b>		<b>92,520</b>	<b>0</b>	<b>0</b>	<b>92,520</b>	<b>0</b>	<b>92,520</b>	<b>92,105</b>	<b>92,105</b>	<b>415</b>	<b>0</b>
6111	Administrative	6,002	0	0	6,002	0	6,002	6,002	6,002	0	0
6113	Other Technical & Craft Skilled	4,331	0	0	4,331	0	4,331	4,331	4,331	0	0
6114	Clerical & Office Support	15,202	0	0	15,202	0	15,202	14,787	14,787	415	0
6115	Semi-Skilled Operatives & Unskilled	19,021	0	0	19,021	0	19,021	19,021	19,021	0	0
6116	Contracted Employees	47,964	0	0	47,964	0	47,964	47,964	47,964	0	0
<b>Overhead Expenses</b>		<b>10,012</b>	<b>0</b>	<b>0</b>	<b>10,012</b>	<b>0</b>	<b>10,012</b>	<b>9,535</b>	<b>9,535</b>	<b>477</b>	<b>0</b>
6131	Other Direct Labour Costs	1,208	0	0	1,208	0	1,208	833	833	375	0
6133	Benefits & Allowances	4,990	0	0	4,990	0	4,990	4,990	4,990	0	0
6134	National Insurance	3,814	0	0	3,814	0	3,814	3,712	3,712	102	0
<b>Expenses Specific to the Agency</b>		<b>46,000</b>	<b>0</b>	<b>0</b>	<b>46,000</b>	<b>0</b>	<b>46,000</b>	<b>46,000</b>	<b>46,000</b>	<b>0</b>	<b>0</b>
6211	Expenses Specific to the Agency	46,000	0	0	46,000	0	46,000	46,000	46,000	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>9,740</b>	<b>0</b>	<b>0</b>	<b>9,740</b>	<b>0</b>	<b>9,740</b>	<b>9,740</b>	<b>9,740</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	240	0	0	240	0	240	240	240	0	0
6222	Field Materials & Supplies	4,300	0	0	4,300	0	4,300	4,300	4,300	0	0
6223	Office Materials & Supplies	3,800	0	0	3,800	0	3,800	3,800	3,800	0	0
6224	Print & Non-Print Materials	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
<b>Fuel &amp; Lubricants</b>		<b>16,448</b>	<b>0</b>	<b>3,999</b>	<b>20,447</b>	<b>0</b>	<b>20,447</b>	<b>20,447</b>	<b>20,447</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	16,448	0	3,999	20,447	0	20,447	20,447	20,447	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>7,500</b>	<b>0</b>	<b>0</b>	<b>7,500</b>	<b>0</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>0</b>	<b>0</b>
6243	Janitorial & Cleaning Supplies	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
<b>Transport, Travel &amp; Postage</b>		<b>27,613</b>	<b>0</b>	<b>2,500</b>	<b>30,113</b>	<b>0</b>	<b>30,113</b>	<b>30,113</b>	<b>30,113</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	11,600	0	0	11,600	0	11,600	11,600	11,600	0	0
6263	Postage, Telex & Cablegrams	600	0	0	600	0	600	600	600	0	0
6264	Vehicle Spares & Service	9,353	0	2,500	11,853	0	11,853	11,853	11,853	0	0
6265	Other Transport, Travel & Postage	6,060	0	0	6,060	0	6,060	6,060	6,060	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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>27,422</b>	<b>0</b>	<b>0</b>	<b>27,422</b>	<b>0</b>	<b>27,422</b>	<b>27,422</b>	<b>27,421</b>	<b>1</b>	<b>1</b>
6271	Telephone & Internet Charges	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6272	Electricity Charges	18,967	0	0	18,967	0	18,967	18,967	18,966	1	1
6273	Water Charges	1,455	0	0	1,455	0	1,455	1,455	1,455	0	0
	<b>Other Goods &amp; Services Purchased</b>	<b>34,500</b>	<b>0</b>	<b>9,778</b>	<b>44,278</b>	<b>0</b>	<b>44,278</b>	<b>44,278</b>	<b>44,278</b>	<b>0</b>	<b>0</b>
6281	Security Services	26,000	0	9,778	35,778	0	35,778	35,778	35,778	0	0
6282	Equipment Maintenance	2,800	0	0	2,800	0	2,800	2,800	2,800	0	0
6283	Cleaning & Extermination Services	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6284	Other	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
	<b>Other Operating Expenses</b>	<b>4,600</b>	<b>0</b>	<b>0</b>	<b>4,600</b>	<b>0</b>	<b>4,600</b>	<b>4,600</b>	<b>4,600</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
6293	Refreshment & Meals	500	0	0	500	0	500	500	500	0	0
6294	Other	600	0	0	600	0	600	600	600	0	0
	<b>Education Subventions &amp; Training</b>	<b>11,706</b>	<b>0</b>	<b>0</b>	<b>11,706</b>	<b>0</b>	<b>11,706</b>	<b>11,706</b>	<b>11,706</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	11,706	0	0	11,706	0	11,706	11,706	11,706	0	0
	<b>Local Org., Int'l. Org. &amp; Constitutional Agencies</b>	<b>14,000</b>	<b>0</b>	<b>0</b>	<b>14,000</b>	<b>0</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>0</b>	<b>0</b>
6312	Subventions to Local Authorities	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0

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**AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO**  
**PROGRAMME 792 - AGRICULTURE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>99,564</b>	<b>0</b>	<b>1,598</b>	<b>101,162</b>	<b>0</b>	<b>101,162</b>	<b>98,549</b>	<b>98,549</b>	<b>2,613</b>	<b>0</b>
<b>Wages &amp; Salaries</b>		<b>24,274</b>	<b>0</b>	<b>0</b>	<b>24,274</b>	<b>0</b>	<b>24,274</b>	<b>21,679</b>	<b>21,679</b>	<b>2,595</b>	<b>0</b>
6114	Clerical & Office Support	2,127	0	0	2,127	0	2,127	2,126	2,126	1	0
6115	Semi-Skilled Operatives & Unskilled	7,013	0	0	7,013	0	7,013	6,835	6,835	178	0
6116	Contracted Employees	15,134	0	0	15,134	0	15,134	12,718	12,718	2,416	0
<b>Overhead Expenses</b>		<b>1,845</b>	<b>0</b>	<b>0</b>	<b>1,845</b>	<b>0</b>	<b>1,845</b>	<b>1,828</b>	<b>1,828</b>	<b>17</b>	<b>0</b>
6133	Benefits & Allowances	1,077	0	0	1,077	0	1,077	1,077	1,077	0	0
6134	National Insurance	768	0	0	768	0	768	751	751	17	0
<b>Materials, Equipment &amp; Supplies</b>		<b>9,434</b>	<b>0</b>	<b>0</b>	<b>9,434</b>	<b>0</b>	<b>9,434</b>	<b>9,434</b>	<b>9,434</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6222	Field Materials & Supplies	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6223	Office Materials & Supplies	500	0	0	500	0	500	500	500	0	0
6224	Print & Non-Print Materials	434	0	0	434	0	434	434	434	0	0
<b>Fuel &amp; Lubricants</b>		<b>6,750</b>	<b>0</b>	<b>1,598</b>	<b>8,348</b>	<b>0</b>	<b>8,348</b>	<b>8,348</b>	<b>8,348</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	6,750	0	1,598	8,348	0	8,348	8,348	8,348	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>10,600</b>	<b>0</b>	<b>0</b>	<b>10,600</b>	<b>0</b>	<b>10,600</b>	<b>10,600</b>	<b>10,600</b>	<b>0</b>	<b>0</b>
6242	Maintenance of Buildings	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
6243	Janitorial & Cleaning Supplies	600	0	0	600	0	600	600	600	0	0
<b>Maintenance of Infrastructure</b>		<b>15,000</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>	<b>0</b>
6253	Maintenance of Drainage and Irrigation Works	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6254	Maintenance of Sea and River Defenses	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6255	Maintenance of Other Infrastructure	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
<b>Transport, Travel &amp; Postage</b>		<b>10,980</b>	<b>0</b>	<b>0</b>	<b>10,980</b>	<b>0</b>	<b>10,980</b>	<b>10,980</b>	<b>10,980</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	5,940	0	0	5,940	0	5,940	5,940	5,940	0	0
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
<b>Utility Charges</b>		<b>840</b>	<b>0</b>	<b>0</b>	<b>840</b>	<b>0</b>	<b>840</b>	<b>840</b>	<b>840</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	240	0	0	240	0	240	240	240	0	0
6272	Electricity Charges	600	0	0	600	0	600	600	600	0	0

**AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO**  
**PROGRAMME 792 - AGRICULTURE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Other Goods &amp; Services Purchased</b>		<b>7,541</b>	<b>0</b>	<b>0</b>	<b>7,541</b>	<b>0</b>	<b>7,541</b>	<b>7,540</b>	<b>7,540</b>	<b>1</b>	<b>0</b>
6281	Security Services	4,927	0	0	4,927	0	4,927	4,927	4,927	0	0
6282	Equipment Maintenance	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6283	Cleaning & Extermination Services	600	0	0	600	0	600	600	600	0	0
6284	Other	814	0	0	814	0	814	813	813	1	0
<b>Other Operating Expenses</b>		<b>7,800</b>	<b>0</b>	<b>0</b>	<b>7,800</b>	<b>0</b>	<b>7,800</b>	<b>7,800</b>	<b>7,800</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6293	Refreshment & Meals	100	0	0	100	0	100	100	100	0	0
6294	Other	200	0	0	200	0	200	200	200	0	0
<b>Education Subventions &amp; Training</b>		<b>4,500</b>	<b>0</b>	<b>0</b>	<b>4,500</b>	<b>0</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0

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**AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO**  
**PROGRAMME 793 - PUBLIC WORKS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>283,805</b>	<b>0</b>	<b>3,063</b>	<b>286,868</b>	<b>0</b>	<b>286,868</b>	<b>282,298</b>	<b>282,298</b>	<b>4,570</b>	<b>0</b>
<b>Wages &amp; Salaries</b>		<b>39,935</b>	<b>0</b>	<b>0</b>	<b>39,935</b>	<b>0</b>	<b>39,935</b>	<b>35,559</b>	<b>35,559</b>	<b>4,376</b>	<b>0</b>
6112	Senior Technical	1,853	0	0	1,853	0	1,853	1,853	1,853	0	0
6113	Other Technical & Craft Skilled	3,535	0	0	3,535	0	3,535	3,147	3,147	388	0
6114	Clerical & Office Support	1,090	0	0	1,090	0	1,090	1,089	1,089	1	0
6115	Semi-Skilled Operatives & Unskilled	8,159	0	0	8,159	0	8,159	8,158	8,158	1	0
6116	Contracted Employees	25,298	0	0	25,298	0	25,298	21,312	21,312	3,986	0
<b>Overhead Expenses</b>		<b>3,367</b>	<b>0</b>	<b>0</b>	<b>3,367</b>	<b>0</b>	<b>3,367</b>	<b>3,173</b>	<b>3,173</b>	<b>194</b>	<b>0</b>
6131	Other Direct Labour Costs	360	0	0	360	0	360	320	320	40	0
6133	Benefits & Allowances	1,777	0	0	1,777	0	1,777	1,645	1,645	132	0
6134	National Insurance	1,230	0	0	1,230	0	1,230	1,208	1,208	22	0
<b>Materials, Equipment &amp; Supplies</b>		<b>2,860</b>	<b>0</b>	<b>0</b>	<b>2,860</b>	<b>0</b>	<b>2,860</b>	<b>2,860</b>	<b>2,860</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	100	0	0	100	0	100	100	100	0	0
6222	Field Materials & Supplies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6223	Office Materials & Supplies	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6224	Print & Non-Print Materials	260	0	0	260	0	260	260	260	0	0
<b>Fuel &amp; Lubricants</b>		<b>14,000</b>	<b>0</b>	<b>0</b>	<b>14,000</b>	<b>0</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>44,600</b>	<b>0</b>	<b>0</b>	<b>44,600</b>	<b>0</b>	<b>44,600</b>	<b>44,600</b>	<b>44,600</b>	<b>0</b>	<b>0</b>
6242	Maintenance of Buildings	44,000	0	0	44,000	0	44,000	44,000	44,000	0	0
6243	Janitorial & Cleaning Supplies	600	0	0	600	0	600	600	600	0	0
<b>Maintenance of Infrastructure</b>		<b>144,000</b>	<b>0</b>	<b>0</b>	<b>144,000</b>	<b>0</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</b>	<b>0</b>	<b>0</b>
6251	Maintenance of Roads	74,000	0	0	74,000	0	74,000	74,000	74,000	0	0
6252	Maintenance of Bridges	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
6255	Maintenance of Other Infrastructure	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0

**AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO  
PROGRAMME 793 - PUBLIC WORKS  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>19,650</b>	<b>0</b>	<b>0</b>	<b>19,650</b>	<b>0</b>	<b>19,650</b>	<b>19,650</b>	<b>19,650</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	8,650	0	0	8,650	0	8,650	8,650	8,650	0	0
6264	Vehicle Spares & Service	10,500	0	0	10,500	0	10,500	10,500	10,500	0	0
6265	Other Transport, Travel & Postage	500	0	0	500	0	500	500	500	0	0
<b>Utility Charges</b>		<b>2,488</b>	<b>0</b>	<b>0</b>	<b>2,488</b>	<b>0</b>	<b>2,488</b>	<b>2,488</b>	<b>2,488</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	400	0	0	400	0	400	400	400	0	0
6272	Electricity Charges	2,088	0	0	2,088	0	2,088	2,088	2,088	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>12,605</b>	<b>0</b>	<b>3,063</b>	<b>15,668</b>	<b>0</b>	<b>15,668</b>	<b>15,668</b>	<b>15,668</b>	<b>0</b>	<b>0</b>
6281	Security Services	5,305	0	3,063	8,368	0	8,368	8,368	8,368	0	0
6282	Equipment Maintenance	350	0	0	350	0	350	350	350	0	0
6283	Cleaning & Extermination Services	450	0	0	450	0	450	450	450	0	0
6284	Other	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
<b>Other Operating Expenses</b>		<b>300</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>0</b>	<b>0</b>
6293	Refreshment & Meals	300	0	0	300	0	300	300	300	0	0

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**AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO**  
**PROGRAMME 794 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>2,221,396</b>	<b>0</b>	<b>169,084</b>	<b>2,390,480</b>	<b>0</b>	<b>2,390,480</b>	<b>2,359,945</b>	<b>2,352,588</b>	<b>37,892</b>	<b>7,357</b>
<b>Wages &amp; Salaries</b>		<b>1,318,394</b>	<b>(249)</b>	<b>0</b>	<b>1,318,145</b>	<b>0</b>	<b>1,318,145</b>	<b>1,308,480</b>	<b>1,301,191</b>	<b>16,954</b>	<b>7,289</b>
6111	Administrative	122,009	(249)	0	121,760	0	121,760	121,760	120,720	1,040	1,040
6112	Senior Technical	518,666	0	0	518,666	0	518,666	518,666	518,638	28	28
6113	Other Technical & Craft Skilled	304,272	0	0	304,272	0	304,272	304,262	304,237	35	25
6114	Clerical & Office Support	3,202	0	0	3,202	0	3,202	3,202	3,103	99	99
6115	Semi-Skilled Operatives & Unskilled	134,307	0	0	134,307	0	134,307	133,639	127,542	6,765	6,097
6116	Contracted Employees	235,938	0	0	235,938	0	235,938	226,951	226,951	8,987	0
<b>Overhead Expenses</b>		<b>272,879</b>	<b>249</b>	<b>0</b>	<b>273,128</b>	<b>0</b>	<b>273,128</b>	<b>252,258</b>	<b>252,190</b>	<b>20,938</b>	<b>68</b>
6131	Other Direct Labour Costs	6,468	249	0	6,717	0	6,717	6,717	6,717	0	0
6133	Benefits & Allowances	176,646	0	0	176,646	0	176,646	155,776	155,708	20,938	68
6134	National Insurance	89,765	0	0	89,765	0	89,765	89,765	89,765	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>33,500</b>	<b>0</b>	<b>0</b>	<b>33,500</b>	<b>0</b>	<b>33,500</b>	<b>33,500</b>	<b>33,500</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6222	Field Materials & Supplies	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
6223	Office Materials & Supplies	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
6224	Print & Non-Print Materials	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
<b>Fuel &amp; Lubricants</b>		<b>23,522</b>	<b>0</b>	<b>2,479</b>	<b>26,001</b>	<b>0</b>	<b>26,001</b>	<b>26,001</b>	<b>26,001</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	23,522	0	2,479	26,001	0	26,001	26,001	26,001	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>82,682</b>	<b>0</b>	<b>0</b>	<b>82,682</b>	<b>0</b>	<b>82,682</b>	<b>82,682</b>	<b>82,682</b>	<b>0</b>	<b>0</b>
6241	Rental of Buildings	2,880	0	0	2,880	0	2,880	2,880	2,880	0	0
6242	Maintenance of Buildings	65,000	0	0	65,000	0	65,000	65,000	65,000	0	0
6243	Janitorial & Cleaning Supplies	14,802	0	0	14,802	0	14,802	14,802	14,802	0	0
<b>Maintenance of Infrastructure</b>		<b>45,000</b>	<b>0</b>	<b>0</b>	<b>45,000</b>	<b>0</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	45,000	0	0	45,000	0	45,000	45,000	45,000	0	0

**AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO**  
**PROGRAMME 794 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>53,800</b>	<b>0</b>	<b>2,889</b>	<b>56,689</b>	<b>0</b>	<b>56,689</b>	<b>56,689</b>	<b>56,689</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
6263	Postage, Telex & Cablegrams	700	0	0	700	0	700	700	700	0	0
6264	Vehicle Spares & Service	3,600	0	2,889	6,489	0	6,489	6,489	6,489	0	0
6265	Other Transport, Travel & Postage	27,500	0	0	27,500	0	27,500	27,500	27,500	0	0
<b>Utility Charges</b>		<b>20,000</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6272	Electricity Charges	15,500	0	0	15,500	0	15,500	15,500	15,500	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>103,925</b>	<b>0</b>	<b>23,086</b>	<b>127,011</b>	<b>0</b>	<b>127,011</b>	<b>127,011</b>	<b>127,011</b>	<b>0</b>	<b>0</b>
6281	Security Services	57,585	0	23,086	80,671	0	80,671	80,671	80,671	0	0
6282	Equipment Maintenance	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6283	Cleaning & Extermination Services	36,240	0	0	36,240	0	36,240	36,240	36,240	0	0
6284	Other	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
<b>Other Operating Expenses</b>		<b>241,194</b>	<b>0</b>	<b>140,630</b>	<b>381,824</b>	<b>0</b>	<b>381,824</b>	<b>381,824</b>	<b>381,824</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
6292	Dietary	221,444	0	140,630	362,074	0	362,074	362,074	362,074	0	0
6293	Refreshment & Meals	750	0	0	750	0	750	750	750	0	0
6294	Other	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
<b>Education Subventions &amp; Training</b>		<b>26,500</b>	<b>0</b>	<b>0</b>	<b>26,500</b>	<b>0</b>	<b>26,500</b>	<b>26,500</b>	<b>26,500</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	26,500	0	0	26,500	0	26,500	26,500	26,500	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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,171,271</b>	<b>(1)</b>	<b>24,756</b>	<b>1,196,026</b>	<b>0</b>	<b>1,196,026</b>	<b>1,184,258</b>	<b>1,182,556</b>	<b>13,470</b>	<b>1,702</b>
<b>Wages &amp; Salaries</b>		<b>470,858</b>	<b>(1,090)</b>	<b>0</b>	<b>469,768</b>	<b>0</b>	<b>469,768</b>	<b>465,419</b>	<b>463,717</b>	<b>6,051</b>	<b>1,702</b>
6112	Senior Technical	4,907	0	0	4,907	0	4,907	4,905	4,841	66	64
6113	Other Technical & Craft Skilled	144,000	(1,508)	0	142,492	0	142,492	140,390	140,210	2,282	180
6114	Clerical & Office Support	5,406	0	0	5,406	0	5,406	5,235	5,235	171	0
6115	Semi-Skilled Operatives & Unskilled	63,239	0	0	63,239	0	63,239	61,165	60,347	2,892	818
6116	Contracted Employees	244,941	0	0	244,941	0	244,941	244,941	244,301	640	640
6117	Temporary Employees	8,365	418	0	8,783	0	8,783	8,783	8,783	0	0
<b>Overhead Expenses</b>		<b>75,649</b>	<b>1,089</b>	<b>0</b>	<b>76,738</b>	<b>0</b>	<b>76,738</b>	<b>69,319</b>	<b>69,319</b>	<b>7,419</b>	<b>0</b>
6131	Other Direct Labour Costs	1,290	669	0	1,959	0	1,959	1,959	1,959	0	0
6133	Benefits & Allowances	58,663	0	0	58,663	0	58,663	51,244	51,244	7,419	0
6134	National Insurance	15,696	420	0	16,116	0	16,116	16,116	16,116	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>283,658</b>	<b>0</b>	<b>2,395</b>	<b>286,053</b>	<b>0</b>	<b>286,053</b>	<b>286,053</b>	<b>286,053</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	265,000	0	0	265,000	0	265,000	265,000	265,000	0	0
6222	Field Materials & Supplies	9,500	0	2,395	11,895	0	11,895	11,895	11,895	0	0
6223	Office Materials & Supplies	6,558	0	0	6,558	0	6,558	6,558	6,558	0	0
6224	Print & Non-Print Materials	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
<b>Fuel &amp; Lubricants</b>		<b>26,184</b>	<b>0</b>	<b>2,239</b>	<b>28,423</b>	<b>0</b>	<b>28,423</b>	<b>28,423</b>	<b>28,423</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	26,184	0	2,239	28,423	0	28,423	28,423	28,423	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>89,500</b>	<b>0</b>	<b>0</b>	<b>89,500</b>	<b>0</b>	<b>89,500</b>	<b>89,500</b>	<b>89,500</b>	<b>0</b>	<b>0</b>
6241	Rental of Buildings	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6242	Maintenance of Buildings	64,000	0	0	64,000	0	64,000	64,000	64,000	0	0
6243	Janitorial & Cleaning Supplies	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0
<b>Maintenance of Infrastructure</b>		<b>31,000</b>	<b>0</b>	<b>0</b>	<b>31,000</b>	<b>0</b>	<b>31,000</b>	<b>31,000</b>	<b>31,000</b>	<b>0</b>	<b>0</b>
6251	Maintenance of Roads	14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
6255	Maintenance of Other Infrastructure	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0

**AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO  
PROGRAMME 795 - HEALTH SERVICES  
CURRENT APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>51,551</b>	<b>0</b>	<b>10,373</b>	<b>61,924</b>	<b>0</b>	<b>61,924</b>	<b>61,924</b>	<b>61,924</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	12,500	0	0	12,500	0	12,500	12,500	12,500	0	0
6263	Postage, Telex & Cablegrams	331	0	0	331	0	331	331	331	0	0
6264	Vehicle Spares & Service	18,720	0	0	18,720	0	18,720	18,720	18,720	0	0
6265	Other Transport, Travel & Postage	20,000	0	10,373	30,373	0	30,373	30,373	30,373	0	0
<b>Utility Charges</b>		<b>45,500</b>	<b>0</b>	<b>0</b>	<b>45,500</b>	<b>0</b>	<b>45,500</b>	<b>45,500</b>	<b>45,500</b>	<b>0</b>	<b>0</b>
6271	Telephone & Internet Charges	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6272	Electricity Charges	38,000	0	0	38,000	0	38,000	38,000	38,000	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>61,752</b>	<b>0</b>	<b>2,181</b>	<b>63,933</b>	<b>0</b>	<b>63,933</b>	<b>63,933</b>	<b>63,933</b>	<b>0</b>	<b>0</b>
6281	Security Services	38,352	0	2,181	40,533	0	40,533	40,533	40,533	0	0
6282	Equipment Maintenance	9,400	0	0	9,400	0	9,400	9,400	9,400	0	0
6283	Cleaning & Extermination Services	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6284	Other	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
<b>Other Operating Expenses</b>		<b>24,933</b>	<b>0</b>	<b>7,568</b>	<b>32,501</b>	<b>0</b>	<b>32,501</b>	<b>32,501</b>	<b>32,501</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6292	Dietary	22,283	0	7,568	29,851	0	29,851	29,851	29,851	0	0
6293	Refreshment & Meals	650	0	0	650	0	650	650	650	0	0
<b>Education Subventions &amp; Training</b>		<b>10,686</b>	<b>0</b>	<b>0</b>	<b>10,686</b>	<b>0</b>	<b>10,686</b>	<b>10,686</b>	<b>10,686</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	10,686	0	0	10,686	0	10,686	10,686	10,686	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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>297,179</b>	<b>4,258</b>	<b>14,360</b>	<b>315,797</b>	<b>0</b>	<b>315,797</b>	<b>312,074</b>	<b>311,920</b>	<b>3,877</b>	<b>154</b>
<b>Wages &amp; Salaries</b>		<b>91,374</b>	<b>0</b>	<b>0</b>	<b>91,374</b>	<b>0</b>	<b>91,374</b>	<b>88,348</b>	<b>88,249</b>	<b>3,125</b>	<b>99</b>
6111	Administrative	16,353	0	0	16,353	0	16,353	16,353	16,353	0	0
6113	Other Technical & Craft Skilled	5,332	0	0	5,332	0	5,332	4,279	4,279	1,053	0
6114	Clerical & Office Support	36,782	0	0	36,782	0	36,782	36,782	36,782	0	0
6115	Semi-Skilled Operatives & Unskilled	19,590	0	0	19,590	0	19,590	19,164	19,164	426	0
6116	Contracted Employees	6,718	0	0	6,718	0	6,718	6,061	5,962	756	99
6117	Temporary Employees	6,599	0	0	6,599	0	6,599	5,709	5,709	890	0
<b>Overhead Expenses</b>		<b>17,216</b>	<b>0</b>	<b>0</b>	<b>17,216</b>	<b>0</b>	<b>17,216</b>	<b>16,519</b>	<b>16,507</b>	<b>709</b>	<b>12</b>
6131	Other Direct Labour Costs	990	0	0	990	0	990	587	587	403	0
6133	Benefits & Allowances	9,640	0	0	9,640	0	9,640	9,535	9,523	117	12
6134	National Insurance	6,586	0	0	6,586	0	6,586	6,397	6,397	189	0
<b>Expenses Specific to the Agency</b>		<b>47,000</b>	<b>0</b>	<b>0</b>	<b>47,000</b>	<b>0</b>	<b>47,000</b>	<b>47,000</b>	<b>46,999</b>	<b>1</b>	<b>1</b>
6211	Expenses Specific to the Agency	47,000	0	0	47,000	0	47,000	47,000	46,999	1	1
<b>Materials, Equipment &amp; Supplies</b>		<b>10,750</b>	<b>670</b>	<b>0</b>	<b>11,420</b>	<b>0</b>	<b>11,420</b>	<b>11,420</b>	<b>11,413</b>	<b>7</b>	<b>7</b>
6221	Drugs & Medical Supplies	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6222	Field Materials & Supplies	2,100	670	0	2,770	0	2,770	2,770	2,770	0	0
6223	Office Materials & Supplies	4,380	0	0	4,380	0	4,380	4,380	4,376	4	4
6224	Print & Non-Print Materials	2,070	0	0	2,070	0	2,070	2,070	2,067	3	3
<b>Fuel &amp; Lubricants</b>		<b>5,600</b>	<b>0</b>	<b>0</b>	<b>5,600</b>	<b>0</b>	<b>5,600</b>	<b>5,600</b>	<b>5,600</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	5,600	0	0	5,600	0	5,600	5,600	5,600	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>8,000</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>	<b>0</b>
6242	Maintenance of Buildings	4,800	0	0	4,800	0	4,800	4,800	4,800	0	0
6243	Janitorial & Cleaning Supplies	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
<b>Maintenance of Infrastructure</b>		<b>6,700</b>	<b>0</b>	<b>0</b>	<b>6,700</b>	<b>0</b>	<b>6,700</b>	<b>6,700</b>	<b>6,700</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	6,700	0	0	6,700	0	6,700	6,700	6,700	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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>12,017</b>	<b>4,708</b>	<b>0</b>	<b>16,725</b>	<b>0</b>	<b>16,725</b>	<b>16,725</b>	<b>16,722</b>	<b>3</b>	<b>3</b>
6261	Local Travel & Subsistence	5,300	450	0	5,750	0	5,750	5,750	5,747	3	3
6263	Postage, Telex & Cablegrams	17	0	0	17	0	17	17	17	0	0
6264	Vehicle Spares & Service	5,600	4,258	0	9,858	0	9,858	9,858	9,858	0	0
6265	Other Transport, Travel & Postage	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
<b>Utility Charges</b>		<b>7,300</b>	<b>(1,055)</b>	<b>0</b>	<b>6,245</b>	<b>0</b>	<b>6,245</b>	<b>6,245</b>	<b>6,221</b>	<b>24</b>	<b>24</b>
6271	Telephone & Internet Charges	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6272	Electricity Charges	1,900	(450)	0	1,450	0	1,450	1,450	1,427	23	23
6273	Water Charges	2,900	(605)	0	2,295	0	2,295	2,295	2,294	1	1
<b>Other Goods &amp; Services Purchased</b>		<b>64,921</b>	<b>0</b>	<b>14,360</b>	<b>79,281</b>	<b>0</b>	<b>79,281</b>	<b>79,281</b>	<b>79,281</b>	<b>0</b>	<b>0</b>
6281	Security Services	54,996	0	14,360	69,356	0	69,356	69,356	69,356	0	0
6282	Equipment Maintenance	2,940	0	0	2,940	0	2,940	2,940	2,940	0	0
6283	Cleaning & Extermination Services	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6284	Other	4,985	0	0	4,985	0	4,985	4,985	4,985	0	0
<b>Other Operating Expenses</b>		<b>15,100</b>	<b>0</b>	<b>0</b>	<b>15,100</b>	<b>0</b>	<b>15,100</b>	<b>15,100</b>	<b>15,092</b>	<b>8</b>	<b>8</b>
6291	National & Other Events	11,980	0	0	11,980	0	11,980	11,980	11,973	7	7
6293	Refreshment & Meals	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
6294	Other	1,220	0	0	1,220	0	1,220	1,220	1,219	1	1
<b>Education Subventions &amp; Training</b>		<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
<b>Rates, Taxes &amp; Subvention to Local Authorities</b>		<b>10,201</b>	<b>(65)</b>	<b>0</b>	<b>10,136</b>	<b>0</b>	<b>10,136</b>	<b>10,136</b>	<b>10,136</b>	<b>0</b>	<b>0</b>
6311	Rates & Taxes	301	(65)	0	236	0	236	236	236	0	0
6312	Subventions to Local Authorities	9,900	0	0	9,900	0	9,900	9,900	9,900	0	0

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**AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE**  
**PROGRAMME 802 - PUBLIC WORKS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>230,799</b>	<b>0</b>	<b>8,967</b>	<b>239,766</b>	<b>0</b>	<b>239,766</b>	<b>237,632</b>	<b>237,405</b>	<b>2,361</b>	<b>227</b>
<b>Wages &amp; Salaries</b>		<b>19,176</b>	<b>0</b>	<b>0</b>	<b>19,176</b>	<b>0</b>	<b>19,176</b>	<b>17,335</b>	<b>17,335</b>	<b>1,841</b>	<b>0</b>
6112	Senior Technical	9,592	0	0	9,592	0	9,592	9,385	9,385	207	0
6113	Other Technical & Craft Skilled	4,431	0	0	4,431	0	4,431	3,700	3,700	731	0
6114	Clerical & Office Support	2,131	0	0	2,131	0	2,131	2,131	2,131	0	0
6115	Semi-Skilled Operatives & Unskilled	1,941	0	0	1,941	0	1,941	1,127	1,127	814	0
6117	Temporary Employees	1,081	0	0	1,081	0	1,081	992	992	89	0
<b>Overhead Expenses</b>		<b>3,903</b>	<b>0</b>	<b>0</b>	<b>3,903</b>	<b>0</b>	<b>3,903</b>	<b>3,610</b>	<b>3,610</b>	<b>293</b>	<b>0</b>
6133	Benefits & Allowances	2,383	0	0	2,383	0	2,383	2,203	2,203	180	0
6134	National Insurance	1,520	0	0	1,520	0	1,520	1,407	1,407	113	0
<b>Materials, Equipment &amp; Supplies</b>		<b>6,075</b>	<b>0</b>	<b>0</b>	<b>6,075</b>	<b>0</b>	<b>6,075</b>	<b>6,075</b>	<b>6,075</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	165	0	0	165	0	165	165	165	0	0
6222	Field Materials & Supplies	1,140	0	0	1,140	0	1,140	1,140	1,140	0	0
6223	Office Materials & Supplies	3,300	0	0	3,300	0	3,300	3,300	3,300	0	0
6224	Print & Non-Print Materials	1,470	0	0	1,470	0	1,470	1,470	1,470	0	0
<b>Fuel &amp; Lubricants</b>		<b>6,600</b>	<b>0</b>	<b>0</b>	<b>6,600</b>	<b>0</b>	<b>6,600</b>	<b>6,600</b>	<b>6,600</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	6,600	0	0	6,600	0	6,600	6,600	6,600	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>18,200</b>	<b>0</b>	<b>0</b>	<b>18,200</b>	<b>0</b>	<b>18,200</b>	<b>18,200</b>	<b>18,121</b>	<b>79</b>	<b>79</b>
6242	Maintenance of Buildings	17,000	0	0	17,000	0	17,000	17,000	16,921	79	79
6243	Janitorial & Cleaning Supplies	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
<b>Maintenance of Infrastructure</b>		<b>127,500</b>	<b>0</b>	<b>0</b>	<b>127,500</b>	<b>0</b>	<b>127,500</b>	<b>127,500</b>	<b>127,488</b>	<b>12</b>	<b>12</b>
6251	Maintenance of Roads	65,000	0	0	65,000	0	65,000	65,000	64,999	1	1
6252	Maintenance of Bridges	6,000	0	0	6,000	0	6,000	6,000	5,998	2	2
6253	Maintenance of Drainage & Irrigation Works	22,000	0	0	22,000	0	22,000	22,000	21,999	1	1
6254	Maintenance of Sea & River Defenses	19,000	0	0	19,000	0	19,000	19,000	18,995	5	5
6255	Maintenance of Other Infrastructure	15,500	0	0	15,500	0	15,500	15,500	15,497	3	3

**AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE**  
**PROGRAMME 802 - PUBLIC WORKS**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>14,045</b>	<b>0</b>	<b>0</b>	<b>14,045</b>	<b>0</b>	<b>14,045</b>	<b>14,045</b>	<b>14,015</b>	<b>30</b>	<b>30</b>
6261	Local Travel & Subsistence	4,800	0	0	4,800	0	4,800	4,800	4,797	3	3
6263	Postage, Telex & Cablegrams	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Service	7,030	0	0	7,030	0	7,030	7,030	7,003	27	27
6265	Other Transport, Travel & Postage	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
<b>Utility Charges</b>		<b>4,000</b>	<b>0</b>	<b>0</b>	<b>4,000</b>	<b>0</b>	<b>4,000</b>	<b>4,000</b>	<b>3,894</b>	<b>106</b>	<b>106</b>
6271	Telephone & Internet Charges	300	0	0	300	0	300	300	300	0	0
6272	Electricity Charges	200	0	0	200	0	200	200	94	106	106
6273	Water Charges	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
<b>Other Goods &amp; Services Purchased</b>		<b>29,550</b>	<b>0</b>	<b>8,967</b>	<b>38,517</b>	<b>0</b>	<b>38,517</b>	<b>38,517</b>	<b>38,517</b>	<b>0</b>	<b>0</b>
6281	Security Services	23,860	0	8,967	32,827	0	32,827	32,827	32,827	0	0
6282	Equipment Maintenance	2,030	0	0	2,030	0	2,030	2,030	2,030	0	0
6283	Cleaning & Extermination Services	760	0	0	760	0	760	760	760	0	0
6284	Other	2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
<b>Other Operating Expenses</b>		<b>1,100</b>	<b>0</b>	<b>0</b>	<b>1,100</b>	<b>0</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>0</b>	<b>0</b>
6293	Refreshment & Meals	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
<b>Education Subventions &amp; Training</b>		<b>650</b>	<b>0</b>	<b>0</b>	<b>650</b>	<b>0</b>	<b>650</b>	<b>650</b>	<b>650</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	650	0	0	650	0	650	650	650	0	0

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**AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE**  
**PROGRAMME 803 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>3,463,611</b>	<b>0</b>	<b>204,502</b>	<b>3,668,113</b>	<b>0</b>	<b>3,668,113</b>	<b>3,647,954</b>	<b>3,646,891</b>	<b>21,222</b>	<b>1,063</b>
<b>Wages &amp; Salaries</b>		<b>2,143,809</b>	<b>0</b>	<b>0</b>	<b>2,143,809</b>	<b>0</b>	<b>2,143,809</b>	<b>2,127,699</b>	<b>2,127,399</b>	<b>16,410</b>	<b>300</b>
6111	Administrative	1,113,313	0	0	1,113,313	0	1,113,313	1,113,313	1,113,313	0	0
6112	Senior Technical	568,346	0	0	568,346	0	568,346	568,346	568,346	0	0
6113	Other Technical & Craft Skilled	117,203	0	0	117,203	0	117,203	117,203	117,203	0	0
6114	Clerical & Office Support	16,920	0	0	16,920	0	16,920	16,511	16,511	409	0
6115	Semi-Skilled Operatives & Unskilled	85,428	0	0	85,428	0	85,428	83,138	82,838	2,590	300
6116	Contracted Employees	204,083	0	0	204,083	0	204,083	204,083	204,083	0	0
6117	Temporary Employees	38,516	0	0	38,516	0	38,516	25,105	25,105	13,411	0
<b>Overhead Expenses</b>		<b>304,478</b>	<b>0</b>	<b>0</b>	<b>304,478</b>	<b>0</b>	<b>304,478</b>	<b>300,429</b>	<b>300,363</b>	<b>4,115</b>	<b>66</b>
6131	Other Direct Labour Costs	6,289	0	0	6,289	0	6,289	6,289	6,289	0	0
6133	Benefits & Allowances	139,625	0	0	139,625	0	139,625	135,576	135,510	4,115	66
6134	National Insurance	158,564	0	0	158,564	0	158,564	158,564	158,564	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>82,670</b>	<b>110</b>	<b>0</b>	<b>82,780</b>	<b>0</b>	<b>82,780</b>	<b>82,780</b>	<b>82,778</b>	<b>2</b>	<b>2</b>
6221	Drugs & Medical Supplies	4,400	0	0	4,400	0	4,400	4,400	4,400	0	0
6222	Field Materials & Supplies	37,770	0	0	37,770	0	37,770	37,770	37,770	0	0
6223	Office Materials & Supplies	15,500	0	0	15,500	0	15,500	15,500	15,499	1	1
6224	Print & Non-Print Materials	25,000	110	0	25,110	0	25,110	25,110	25,109	1	1
<b>Fuel &amp; Lubricants</b>		<b>16,000</b>	<b>5,650</b>	<b>0</b>	<b>21,650</b>	<b>0</b>	<b>21,650</b>	<b>21,650</b>	<b>21,650</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	16,000	5,650	0	21,650	0	21,650	21,650	21,650	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>179,600</b>	<b>(110)</b>	<b>0</b>	<b>179,490</b>	<b>0</b>	<b>179,490</b>	<b>179,490</b>	<b>179,490</b>	<b>0</b>	<b>0</b>
6241	Rental of Buildings	3,600	(110)	0	3,490	0	3,490	3,490	3,490	0	0
6242	Maintenance of Buildings	126,000	0	0	126,000	0	126,000	126,000	126,000	0	0
6243	Janitorial & Cleaning Supplies	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
<b>Maintenance of Infrastructure</b>		<b>74,000</b>	<b>0</b>	<b>0</b>	<b>74,000</b>	<b>0</b>	<b>74,000</b>	<b>74,000</b>	<b>73,924</b>	<b>76</b>	<b>76</b>
6255	Maintenance of Other Infrastructure	74,000	0	0	74,000	0	74,000	74,000	73,924	76	76

**AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE**  
**PROGRAMME 803 - EDUCATION DELIVERY**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>41,105</b>	<b>13,935</b>	<b>0</b>	<b>55,040</b>	<b>0</b>	<b>55,040</b>	<b>55,040</b>	<b>54,796</b>	<b>244</b>	<b>244</b>
6261	Local Travel & Subsistence	13,305	0	0	13,305	0	13,305	13,305	13,303	2	2
6264	Vehicle Spares & Service	15,700	7,735	0	23,435	0	23,435	23,435	23,193	242	242
6265	Other Transport, Travel & Postage	12,100	6,200	0	18,300	0	18,300	18,300	18,300	0	0
<b>Utility Charges</b>		<b>87,381</b>	<b>(3,735)</b>	<b>0</b>	<b>83,646</b>	<b>0</b>	<b>83,646</b>	<b>83,646</b>	<b>83,352</b>	<b>294</b>	<b>294</b>
6271	Telephone & Internet Charges	10,000	10,000	0	20,000	0	20,000	20,000	19,999	1	1
6272	Electricity Charges	28,653	(11,735)	0	16,918	0	16,918	16,918	16,628	290	290
6273	Water Charges	48,728	(2,000)	0	46,728	0	46,728	46,728	46,725	3	3
<b>Other Goods &amp; Services Purchased</b>		<b>461,118</b>	<b>(37,675)</b>	<b>204,502</b>	<b>627,945</b>	<b>0</b>	<b>627,945</b>	<b>627,945</b>	<b>627,934</b>	<b>11</b>	<b>11</b>
6281	Security Services	350,718	0	204,502	555,220	0	555,220	555,220	555,220	0	0
6282	Equipment Maintenance	9,600	0	0	9,600	0	9,600	9,600	9,590	10	10
6283	Cleaning & Extermination Services	35,800	(4,862)	0	30,938	0	30,938	30,938	30,938	0	0
6284	Other	65,000	(32,813)	0	32,187	0	32,187	32,187	32,186	1	1
<b>Other Operating Expenses</b>		<b>67,450</b>	<b>21,825</b>	<b>0</b>	<b>89,275</b>	<b>0</b>	<b>89,275</b>	<b>89,275</b>	<b>89,206</b>	<b>69</b>	<b>69</b>
6291	National & Other Events	24,900	17,481	0	42,381	0	42,381	42,381	42,379	2	2
6292	Dietary	33,000	4,344	0	37,344	0	37,344	37,344	37,279	65	65
6293	Refreshment & Meals	2,050	0	0	2,050	0	2,050	2,050	2,048	2	2
6294	Other	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
<b>Education Subventions &amp; Training</b>		<b>6,000</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>5,999</b>	<b>1</b>	<b>1</b>
6302	Training (including Scholarships)	6,000	0	0	6,000	0	6,000	6,000	5,999	1	1

MS. D. POWERS  
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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,119,161</b>	<b>(4,257)</b>	<b>41,677</b>	<b>1,156,581</b>	<b>0</b>	<b>1,156,581</b>	<b>1,127,897</b>	<b>1,112,354</b>	<b>44,227</b>	<b>15,543</b>
<b>Wages &amp; Salaries</b>		<b>371,500</b>	<b>0</b>	<b>0</b>	<b>371,500</b>	<b>0</b>	<b>371,500</b>	<b>355,394</b>	<b>355,120</b>	<b>16,380</b>	<b>274</b>
6111	Administrative	1,603	0	0	1,603	0	1,603	1,603	1,603	0	0
6112	Senior Technical	27,324	0	0	27,324	0	27,324	26,297	26,023	1,301	274
6113	Other Technical & Craft Skilled	161,132	0	0	161,132	0	161,132	150,170	150,170	10,962	0
6114	Clerical & Office Support	15,507	0	0	15,507	0	15,507	15,507	15,507	0	0
6115	Semi-Skilled Operatives & Unskilled	70,954	0	0	70,954	0	70,954	67,459	67,459	3,495	0
6116	Contracted Employees	9,965	0	0	9,965	0	9,965	9,343	9,343	622	0
6117	Temporary Employees	85,015	0	0	85,015	0	85,015	85,015	85,015	0	0
<b>Overhead Expenses</b>		<b>71,206</b>	<b>0</b>	<b>0</b>	<b>71,206</b>	<b>0</b>	<b>71,206</b>	<b>58,628</b>	<b>57,602</b>	<b>13,604</b>	<b>1,026</b>
6131	Other Direct Labour Costs	3,528	0	0	3,528	0	3,528	2,111	2,111	1,417	0
6133	Benefits & Allowances	44,957	0	0	44,957	0	44,957	34,672	33,773	11,184	899
6134	National Insurance	22,721	0	0	22,721	0	22,721	21,845	21,718	1,003	127
<b>Materials, Equipment &amp; Supplies</b>		<b>263,200</b>	<b>0</b>	<b>0</b>	<b>263,200</b>	<b>0</b>	<b>263,200</b>	<b>263,200</b>	<b>253,923</b>	<b>9,277</b>	<b>9,277</b>
6221	Drugs & Medical Supplies	228,000	0	0	228,000	0	228,000	228,000	218,723	9,277	9,277
6222	Field Materials & Supplies	18,500	0	0	18,500	0	18,500	18,500	18,500	0	0
6223	Office Materials & Supplies	11,700	0	0	11,700	0	11,700	11,700	11,700	0	0
6224	Print & Non-Print Materials	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
<b>Fuel &amp; Lubricants</b>		<b>13,900</b>	<b>4,999</b>	<b>0</b>	<b>18,899</b>	<b>0</b>	<b>18,899</b>	<b>18,899</b>	<b>18,899</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	13,900	4,999	0	18,899	0	18,899	18,899	18,899	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>66,560</b>	<b>4,350</b>	<b>0</b>	<b>70,910</b>	<b>0</b>	<b>70,910</b>	<b>70,910</b>	<b>70,850</b>	<b>60</b>	<b>60</b>
6241	Rental of Buildings	4,560	0	0	4,560	0	4,560	4,560	4,500	60	60
6242	Maintenance of Buildings	41,000	0	0	41,000	0	41,000	41,000	41,000	0	0
6243	Janitorial & Cleaning Supplies	21,000	4,350	0	25,350	0	25,350	25,350	25,350	0	0
<b>Maintenance of Infrastructure</b>		<b>39,000</b>	<b>0</b>	<b>0</b>	<b>39,000</b>	<b>0</b>	<b>39,000</b>	<b>39,000</b>	<b>38,967</b>	<b>33</b>	<b>33</b>
6255	Maintenance of Other Infrastructure	39,000	0	0	39,000	0	39,000	39,000	38,967	33	33

**AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE**  
**PROGRAMME 804 - HEALTH SERVICES**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Transport, Travel &amp; Postage</b>		<b>28,020</b>	<b>11,026</b>	<b>0</b>	<b>39,046</b>	<b>0</b>	<b>39,046</b>	<b>39,046</b>	<b>38,959</b>	<b>87</b>	<b>87</b>
6261	Local Travel & Subsistence	14,000	3,432	0	17,432	0	17,432	17,432	17,425	7	7
6263	Postage, Telex and Cablegrams	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Service	9,100	2,354	0	11,454	0	11,454	11,454	11,454	0	0
6265	Other Transport, Travel & Postage	4,900	5,240	0	10,140	0	10,140	10,140	10,060	80	80
<b>Utility Charges</b>		<b>22,520</b>	<b>(4,357)</b>	<b>0</b>	<b>18,163</b>	<b>0</b>	<b>18,163</b>	<b>18,163</b>	<b>13,462</b>	<b>4,701</b>	<b>4,701</b>
6271	Telephone & Internet Charges	5,000	0	0	5,000	0	5,000	5,000	2,805	2,195	2,195
6272	Electricity Charges	7,000	0	0	7,000	0	7,000	7,000	5,206	1,794	1,794
6273	Water Charges	10,520	(4,357)	0	6,163	0	6,163	6,163	5,451	712	712
<b>Other Goods &amp; Services Purchased</b>		<b>199,435</b>	<b>2,695</b>	<b>41,677</b>	<b>243,807</b>	<b>0</b>	<b>243,807</b>	<b>243,807</b>	<b>243,795</b>	<b>12</b>	<b>12</b>
6281	Security Services	172,400	0	41,677	214,077	0	214,077	214,077	214,077	0	0
6282	Equipment Maintenance	7,500	0	0	7,500	0	7,500	7,500	7,489	11	11
6283	Cleaning & Extermination Services	7,100	2,695	0	9,795	0	9,795	9,795	9,795	0	0
6284	Other	12,435	0	0	12,435	0	12,435	12,435	12,434	1	1
<b>Other Operating Expenses</b>		<b>38,320</b>	<b>(22,970)</b>	<b>0</b>	<b>15,350</b>	<b>0</b>	<b>15,350</b>	<b>15,350</b>	<b>15,277</b>	<b>73</b>	<b>73</b>
6291	National & Other Events	2,000	2,832	0	4,832	0	4,832	4,832	4,831	1	1
6292	Dietary	35,000	(26,302)	0	8,698	0	8,698	8,698	8,634	64	64
6293	Refreshment & Meals	900	500	0	1,400	0	1,400	1,400	1,392	8	8
6294	Other	420	0	0	420	0	420	420	420	0	0
<b>Education Subventions &amp; Training</b>		<b>5,500</b>	<b>0</b>	<b>0</b>	<b>5,500</b>	<b>0</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0

MS. D. POWERS  
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 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>43,128</b>	<b>0</b>	<b>0</b>	<b>43,128</b>	<b>0</b>	<b>43,128</b>	<b>42,189</b>	<b>42,115</b>	<b>1,013</b>	<b>74</b>
<b>Wages &amp; Salaries</b>		<b>8,967</b>	<b>0</b>	<b>0</b>	<b>8,967</b>	<b>0</b>	<b>8,967</b>	<b>8,028</b>	<b>8,028</b>	<b>939</b>	<b>0</b>
6112	Senior Technical	3,120	0	0	3,120	0	3,120	3,120	3,120	0	0
6114	Clerical & Office Support	1,056	0	0	1,056	0	1,056	1,056	1,056	0	0
6116	Contracted Employees	1,380	0	0	1,380	0	1,380	1,010	1,010	370	0
6117	Temporary Employees	3,411	0	0	3,411	0	3,411	2,842	2,842	569	0
<b>Overhead Expenses</b>		<b>991</b>	<b>0</b>	<b>0</b>	<b>991</b>	<b>0</b>	<b>991</b>	<b>991</b>	<b>991</b>	<b>0</b>	<b>0</b>
6133	Benefits & Allowances	640	0	0	640	0	640	640	640	0	0
6134	National Insurance	351	0	0	351	0	351	351	351	0	0
<b>Materials, Equipment &amp; Supplies</b>		<b>6,390</b>	<b>0</b>	<b>0</b>	<b>6,390</b>	<b>0</b>	<b>6,390</b>	<b>6,390</b>	<b>6,390</b>	<b>0</b>	<b>0</b>
6221	Drugs & Medical Supplies	200	0	0	200	0	200	200	200	0	0
6222	Field Materials & Supplies	5,300	0	0	5,300	0	5,300	5,300	5,300	0	0
6223	Office Materials & Supplies	590	0	0	590	0	590	590	590	0	0
6224	Print & Non-Print Materials	300	0	0	300	0	300	300	300	0	0
<b>Fuel &amp; Lubricants</b>		<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>	<b>0</b>
6231	Fuel & Lubricants	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
<b>Rental &amp; Maintenance of Buildings</b>		<b>2,890</b>	<b>0</b>	<b>0</b>	<b>2,890</b>	<b>0</b>	<b>2,890</b>	<b>2,890</b>	<b>2,887</b>	<b>3</b>	<b>3</b>
6242	Maintenance of Buildings	2,200	0	0	2,200	0	2,200	2,200	2,199	1	1
6243	Janitorial & Cleaning Supplies	690	0	0	690	0	690	690	688	2	2
<b>Maintenance of Infrastructure</b>		<b>2,200</b>	<b>0</b>	<b>0</b>	<b>2,200</b>	<b>0</b>	<b>2,200</b>	<b>2,200</b>	<b>2,200</b>	<b>0</b>	<b>0</b>
6255	Maintenance of Other Infrastructure	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
<b>Transport, Travel &amp; Postage</b>		<b>3,690</b>	<b>103</b>	<b>0</b>	<b>3,793</b>	<b>0</b>	<b>3,793</b>	<b>3,793</b>	<b>3,793</b>	<b>0</b>	<b>0</b>
6261	Local Travel & Subsistence	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6263	Postage, Telex & Cablegrams	30	0	0	30	0	30	30	30	0	0
6264	Vehicle Spares & Service	1,360	0	0	1,360	0	1,360	1,360	1,360	0	0
6265	Other Transport, Travel & Postage	1,000	103	0	1,103	0	1,103	1,103	1,103	0	0

**AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE**  
**PROGRAMME 805 - AGRICULTURE**  
**CURRENT APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Acct. Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	<b>Utility Charges</b>	<b>1,200</b>	<b>(103)</b>	<b>0</b>	<b>1,097</b>	<b>0</b>	<b>1,097</b>	<b>1,097</b>	<b>1,026</b>	<b>71</b>	<b>71</b>
6271	Telephone & Internet Charges	500	0	0	500	0	500	500	499	1	1
6272	Electricity Charges	500	0	0	500	0	500	500	430	70	70
6273	Water Charges	200	(103)	0	97	0	97	97	97	0	0
	<b>Other Goods &amp; Services Purchased</b>	<b>8,900</b>	<b>0</b>	<b>0</b>	<b>8,900</b>	<b>0</b>	<b>8,900</b>	<b>8,900</b>	<b>8,900</b>	<b>0</b>	<b>0</b>
6282	Equipment Maintenance	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6283	Cleaning & Extermination Services	500	0	0	500	0	500	500	500	0	0
6284	Other	6,400	0	0	6,400	0	6,400	6,400	6,400	0	0
	<b>Other Operating Expenses</b>	<b>5,600</b>	<b>0</b>	<b>0</b>	<b>5,600</b>	<b>0</b>	<b>5,600</b>	<b>5,600</b>	<b>5,600</b>	<b>0</b>	<b>0</b>
6291	National & Other Events	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6293	Refreshment & Meals	300	0	0	300	0	300	300	300	0	0
6294	Other	300	0	0	300	0	300	300	300	0	0
	<b>Education Subventions &amp; Training</b>	<b>1,300</b>	<b>0</b>	<b>0</b>	<b>1,300</b>	<b>0</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>	<b>0</b>	<b>0</b>
6302	Training (including Scholarships)	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0

MS. D. POWERS  
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,807,935</b>	<b>0</b>	<b>0</b>	<b>1,807,935</b>	<b>0</b>	<b>1,807,935</b>	<b>1,705,665</b>	<b>1,705,663</b>	<b>102,272</b>	<b>2</b>
<b>011 - ADMINISTRATION</b>		<b>1,039,490</b>	<b>0</b>	<b>0</b>	<b>1,039,490</b>	<b>0</b>	<b>1,039,490</b>	<b>1,039,489</b>	<b>1,039,488</b>	<b>2</b>	<b>1</b>
<b>12141 Office &amp; Residence of the President</b>		44,490	0	0	44,490	0	44,490	44,490	44,489	1	1
1214100 Office & Residence of the President		44,490	0	0	44,490	0	44,490	44,490	44,489	1	1
<b>17017 Minor Works</b>		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
<b>17023 Men on Mission Programme</b>		500,000	0	0	500,000	0	500,000	500,000	500,000	0	0
1702300 Men on Mission Programme		500,000	0	0	500,000	0	500,000	500,000	500,000	0	0
<b>24052 Land Transport</b>		100,000	0	0	100,000	0	100,000	99,999	99,999	1	0
2405200 Land Transport		100,000	0	0	100,000	0	100,000	99,999	99,999	1	0
<b>25079 Purchase of Equipment</b>		150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
2507900 Furniture & Equipment		150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
<b>012 - NATIONAL POLICY DEVELOPMENT PRESIDENTIAL ADVISORY</b>		<b>164,900</b>	<b>0</b>	<b>0</b>	<b>164,900</b>	<b>0</b>	<b>164,900</b>	<b>164,896</b>	<b>164,896</b>	<b>4</b>	<b>0</b>
<b>25079 Purchase of Equipment</b>		7,000	0	0	7,000	0	7,000	6,996	6,996	4	0
2507900 Purchase of Equipment		7,000	0	0	7,000	0	7,000	6,996	6,996	4	0
<b>33011 Lands &amp; Surveys</b>		110,000	0	0	110,000	0	110,000	110,000	110,000	0	0
3301100 Lands & Surveys		110,000	0	0	110,000	0	110,000	110,000	110,000	0	0
<b>45045 Institute of Applied Science &amp; Technology</b>		47,900	0	0	47,900	0	47,900	47,900	47,900	0	0
4504500 Institute of Applied Science & Technology		47,900	0	0	47,900	0	47,900	47,900	47,900	0	0
<b>013 - DEFENCE &amp; NATIONAL SECURITY</b>		<b>175,000</b>	<b>0</b>	<b>0</b>	<b>175,000</b>	<b>0</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>0</b>	<b>0</b>
<b>12206 Buildings</b>		55,000	0	0	55,000	0	55,000	55,000	55,000	0	0
1220600 Buildings		55,000	0	0	55,000	0	55,000	55,000	55,000	0	0
<b>25079 Purchase of Equipment</b>		120,000	0	0	120,000	0	120,000	120,000	120,000	0	0
2507900 Furniture & Equipment		120,000	0	0	120,000	0	120,000	120,000	120,000	0	0
<b>014 - PUBLIC POLICY &amp; PLANNING</b>		<b>11,500</b>	<b>0</b>	<b>0</b>	<b>11,500</b>	<b>0</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>0</b>	<b>0</b>
<b>25079 Purchase of Equipment</b>		2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
2507900 Purchase of Equipment		2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
<b>34019 Guyana Office for Investment</b>		9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
3401900 Guyana Office for Investment		9,000	0	0	9,000	0	9,000	9,000	9,000	0	0

**AGENCY 01 - OFFICE OF THE PRESIDENT  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>015 - ENVIRONMENTAL MANAGEMENT &amp; COMPLIANCE</b>		<b>415,830</b>	<b>0</b>	<b>0</b>	<b>415,830</b>	<b>0</b>	<b>415,830</b>	<b>313,565</b>	<b>313,565</b>	<b>102,265</b>	<b>0</b>
<b>25079</b>	<b>Purchase of Equipment</b>	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
2507900	Furniture & Equipment	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
<b>34015</b>	<b>Environmental Protection Agency</b>	12,330	0	0	12,330	0	12,330	12,330	12,330	0	0
3401500	Environmental Protection Agency	12,330	0	0	12,330	0	12,330	12,330	12,330	0	0
<b>34017</b>	<b>National Parks Commission</b>	33,000	0	0	33,000	0	33,000	33,000	33,000	0	0
3401700	National Parks Commission	33,000	0	0	33,000	0	33,000	33,000	33,000	0	0
<b>34018</b>	<b>Protected Areas Commission</b>	14,500	0	0	14,500	0	14,500	14,500	14,500	0	0
3401800	Protected Areas Commission	14,500	0	0	14,500	0	14,500	14,500	14,500	0	0
<b>34025</b>	<b>Wildlife Management Authority</b>	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
3402500	Wildlife Management Authority	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
<b>44036</b>	<b>Guyana Protected Areas System</b>	350,000	0	0	350,000	0	350,000	247,735	247,735	102,265	0
4403600	Guyana Protected Areas System	350,000	0	0	350,000	0	350,000	247,735	247,735	102,265	0
<b>016 - POLICE COMPLAINTS AUTHORITY</b>		<b>1,215</b>	<b>0</b>	<b>0</b>	<b>1,215</b>	<b>0</b>	<b>1,215</b>	<b>1,215</b>	<b>1,214</b>	<b>1</b>	<b>1</b>
<b>26087</b>	<b>Police Complaints Authority</b>	1,215	0	0	1,215	0	1,215	1,215	1,214	1	1
2608700	Police Complaints Authority	1,215	0	0	1,215	0	1,215	1,215	1,214	1	1

MS. A. MOORE  
HEAD OF BUDGET AGENCY



**AGENCY 02 - OFFICE OF THE PRIME MINISTER  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>55,752,835</b>	<b>0</b>	<b>5,194,452</b>	<b>60,947,287</b>	<b>0</b>	<b>60,947,287</b>	<b>59,720,465</b>	<b>59,720,166</b>	<b>1,227,121</b>	<b>299</b>
<b>021 - PRIME MINISTER'S SECRETARIAT</b>		<b>94,825</b>	<b>0</b>	<b>0</b>	<b>94,825</b>	<b>0</b>	<b>94,825</b>	<b>94,825</b>	<b>94,825</b>	<b>0</b>	<b>0</b>
<b>12193 Buildings</b>		36,450	0	0	36,450	0	36,450	36,450	36,450	0	0
1219300 Buildings		36,450	0	0	36,450	0	36,450	36,450	36,450	0	0
<b>17010 Minor Works</b>		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
<b>24040 Land Transport</b>		28,375	0	0	28,375	0	28,375	28,375	28,375	0	0
2404000 Land Transport		28,375	0	0	28,375	0	28,375	28,375	28,375	0	0
<b>25096 Furniture &amp; Equipment</b>		20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
2509600 Furniture & Equipment		20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
<b>022 - DISASTER PREPAREDNESS, RESPONSE &amp; MANAGEMENT</b>		<b>125,000</b>	<b>0</b>	<b>0</b>	<b>125,000</b>	<b>0</b>	<b>125,000</b>	<b>77,016</b>	<b>76,717</b>	<b>48,283</b>	<b>299</b>
<b>26064 Civil Defence Commission</b>		125,000	0	0	125,000	0	125,000	77,016	76,717	48,283	299
2606400 Civil Defence Commission		125,000	0	0	125,000	0	125,000	77,016	76,717	48,283	299
<b>023 - POWER GENERATION</b>		<b>48,767,420</b>	<b>0</b>	<b>5,194,452</b>	<b>53,961,872</b>	<b>0</b>	<b>53,961,872</b>	<b>52,783,034</b>	<b>52,783,034</b>	<b>1,178,838</b>	<b>0</b>
<b>26066 Lethem Power Company</b>		100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
2606600 Lethem Power Company		100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
<b>26067 Hinterland Electrification</b>		375,000	0	0	375,000	0	375,000	375,000	375,000	0	0
2606700 Hinterland Electrification		375,000	0	0	375,000	0	375,000	375,000	375,000	0	0
<b>26069 Sustainable Energy Programme</b>		69,900	0	0	69,900	0	69,900	0	0	69,900	0
2606900 Sustainable Energy Programme		69,900	0	0	69,900	0	69,900	0	0	69,900	0
<b>26095 Renewable Energy Improvement Power System Project</b>		390,000	0	45,604	435,604	0	435,604	435,604	435,604	0	0
2609500 Renewable Energy Improvement - Power System Project		390,000	0	45,604	435,604	0	435,604	435,604	435,604	0	0
<b>26098 Energy Matrix Diversification Programme</b>		910,000	0	0	910,000	0	910,000	509,876	509,876	400,124	0
2609800 Energy Matrix Diversification Programme		910,000	0	0	910,000	0	910,000	509,876	509,876	400,124	0
<b>26100 Solar System Project</b>		1,755,000	0	101,092	1,856,092	0	1,856,092	1,856,092	1,856,092	0	0
2610000 Solar System Project		1,755,000	0	101,092	1,856,092	0	1,856,092	1,856,092	1,856,092	0	0
<b>26101 Small Hydro Projects</b>		1,500,000	0	0	1,500,000	0	1,500,000	791,186	791,186	708,814	0
2610100 Small Hydro Projects		1,500,000	0	0	1,500,000	0	1,500,000	791,186	791,186	708,814	0
<b>26106 Gas to Power Project</b>		43,300,000	0	5,047,756	48,347,756	0	48,347,756	48,347,756	48,347,756	0	0
2610600 Gas to Power Project		43,300,000	0	5,047,756	48,347,756	0	48,347,756	48,347,756	48,347,756	0	0
<b>34024 Guyana Energy Agency</b>		367,520	0	0	367,520	0	367,520	367,520	367,520	0	0
3402400 Guyana Energy Agency		367,520	0	0	367,520	0	367,520	367,520	367,520	0	0

**AGENCY 02 - OFFICE OF THE PRIME MINISTER  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>024 - TELECOMMUNICATIONS &amp; INNOVATION</b>		<b>6,615,590</b>	<b>0</b>	<b>0</b>	<b>6,615,590</b>	<b>0</b>	<b>6,615,590</b>	<b>6,615,590</b>	<b>6,615,590</b>	<b>0</b>	<b>0</b>
<b>12191 National Data Management Authority</b>		6,611,590	0	0	6,611,590	0	6,611,590	6,611,590	6,611,590	0	0
1219100 National Data Management Authority		6,611,590	0	0	6,611,590	0	6,611,590	6,611,590	6,611,590	0	0
<b>25096 Furniture &amp; Equipment</b>		4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
2509600 Furniture & Equipment		4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
<b>025 - GOVERNMENT INFORMATION &amp; COMMUNICATION SERVICE</b>		<b>150,000</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>0</b>	<b>0</b>
<b>25096 Furniture &amp; Equipment</b>		25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
2509600 Furniture & Equipment		25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
<b>45029 National Communication Network</b>		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. A. KING  
HEAD OF BUDGET AGENCY

**AGENCY 03 - MINISTRY OF FINANCE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>7,680,010</b>	<b>0</b>	<b>0</b>	<b>34,243,555</b>	<b>0</b>	<b>34,243,555</b>	<b>7,048,995</b>	<b>7,048,867</b>	<b>27,194,688</b>	<b>128</b>
<b>031 - POLICY &amp; ADMINISTRATION</b>		<b>7,600,760</b>	<b>0</b>	<b>26,563,545</b>	<b>34,164,305</b>	<b>0</b>	<b>34,164,305</b>	<b>6,969,745</b>	<b>6,969,621</b>	<b>27,194,684</b>	<b>124</b>
<b>12022 Buildings</b>		20,000	0	0	20,000	0	20,000	20,000	19,896	104	0
1202200 Buildings		20,000	0	0	20,000	0	20,000	20,000	19,896	104	0
<b>19004 Basic Needs Trust Fund (BNTF)</b>		600,000	0	0	600,000	0	600,000	304,798	304,798	295,202	0
1900400 Basic Needs Trust Fund (BNTF)		600,000	0	0	600,000	0	600,000	304,798	304,798	295,202	0
<b>24013 Land Transport</b>		350,000	0	0	350,000	0	350,000	349,725	349,725	275	0
2401300 Land Transport		350,000	0	0	350,000	0	350,000	349,725	349,725	275	0
<b>25023 Furniture &amp; Equipment</b>		25,000	0	0	25,000	0	25,000	25,000	24,984	16	0
2502300 Furniture & Equipment		25,000	0	0	25,000	0	25,000	25,000	24,984	16	0
<b>25078 Financial Intelligence Unit</b>		400	0	0	400	0	400	400	396	4	0
2507800 Financial Intelligence Unit		400	0	0	400	0	400	400	396	4	0
<b>26012 Statistical Bureau</b>		20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
2601200 Statistical Bureau		20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
<b>34010 Low Carbon Development Programmes</b>		3,000,000	0	26,532,000	29,532,000	0	29,532,000	2,632,939	2,632,939	26,899,061	0
3401000 Low Carbon Development Programme		3,000,000	0	26,532,000	29,532,000	0	29,532,000	2,632,939	2,632,939	26,899,061	0
<b>44007 Poverty Programme</b>		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
<b>45008 Guyana Revenue Authority</b>		2,000,000	0	0	2,000,000	0	2,000,000	2,000,000	2,000,000	0	0
4500800 Guyana Revenue Authority		2,000,000	0	0	2,000,000	0	2,000,000	2,000,000	2,000,000	0	0
<b>45024 Technical Assistance</b>		50,000	0	31,545	81,545	0	81,545	81,545	81,545	0	0
4502400 Technical Assistance		50,000	0	31,545	81,545	0	81,545	81,545	81,545	0	0
<b>45030 Contribution to International Organisations</b>		1,385,360	0	0	1,385,360	0	1,385,360	1,385,338	1,385,338	22	0
4503001 CDB		218,000	2,388	0	220,388	0	220,388	220,388	220,388	0	0
4503004 IBRD		1,129,864	(3,036)	0	1,126,828	0	1,126,828	1,126,828	1,126,828	0	0
4503005 Islamic Development Bank		37,496	648	0	38,144	0	38,144	38,122	38,122	22	0
<b>45031 Contribution to Local Organisations</b>		50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
4503101 Linden Enterprise Network		50,000	0	0	50,000	0	50,000	50,000	50,000	0	0

**AGENCY 03 - MINISTRY OF FINANCE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>032 - PUBLIC FINANCIAL MANAGEMENT POLICIES &amp; SERVICES</b>		<b>79,250</b>	<b>0</b>	<b>0</b>	<b>79,250</b>	<b>0</b>	<b>79,250</b>	<b>79,250</b>	<b>79,246</b>	<b>4</b>	<b>4</b>
<b>25023</b>	<b>Furniture &amp; Equipment</b>	79,250	0	0	79,250	0	79,250	79,250	79,246	4	4
2502300	Furniture & Equipment	79,250	0	0	79,250	0	79,250	79,250	79,246	4	4

MS. T. BLAIR  
HEAD OF BUDGET AGENCY

**AGENCY 06 - MINISTRY OF PARLIAMENTARY AFFAIRS & GOVERNANCE**  
**CAPITAL APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>9,545</b>	<b>0</b>	<b>0</b>	<b>9,545</b>	<b>0</b>	<b>9,545</b>	<b>9,307</b>	<b>9,123</b>	<b>422</b>	<b>184</b>
<b>061 - POLICY DEVELOPMENT &amp; ADMINISTRATION</b>		<b>6,545</b>	<b>0</b>	<b>0</b>	<b>6,545</b>	<b>0</b>	<b>6,545</b>	<b>6,312</b>	<b>6,128</b>	<b>417</b>	<b>184</b>
<b>12200</b>	<b>Buildings</b>	3,045	0	0	3,045	0	3,045	2,812	2,655	390	157
1220000	Buildings	3,045	0	0	3,045	0	3,045	2,812	2,655	390	157
<b>25122</b>	<b>Furniture &amp; Equipment</b>	3,500	0	0	3,500	0	3,500	3,500	3,473	27	27
2512200	Furniture & Equipment	3,500	0	0	3,500	0	3,500	3,500	3,473	27	27
<b>063 - GOVERNANCE</b>		<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>2,995</b>	<b>2,995</b>	<b>5</b>	<b>0</b>
<b>25073</b>	<b>Integrity Commission</b>	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
2507300	Integrity Commission	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
<b>25122</b>	<b>Furniture &amp; Equipment</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>495</b>	<b>495</b>	<b>5</b>	<b>0</b>
2512200	Furniture & Equipment	500	0	0	500	0	500	495	495	5	0

MS. A. MOORE  
HEAD OF BUDGET AGENCY

**AGENCY 07 - PARLIAMENT OFFICE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>50,000</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>48,730</b>	<b>1,270</b>	<b>1,270</b>
<b>071 - NATIONAL ASSEMBLY</b>		<b>50,000</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>48,730</b>	<b>1,270</b>	<b>1,270</b>
<b>4001</b>	<b>Constitutional Agencies</b>	50,000	0	0	50,000	0	50,000	50,000	48,730	1,270	1,270
4000100	Constitutional Agencies	50,000	0	0	50,000	0	50,000	50,000	48,730	1,270	1,270

MR. S. ISSACS  
HEAD OF BUDGET AGENCY

**AGENCY 08 - AUDIT OFFICE OF GUYANA  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>25,000</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>24,998</b>	<b>2</b>	<b>2</b>
<b>081 - AUDIT OFFICE</b>		<b>25,000</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>24,998</b>	<b>2</b>	<b>2</b>
<b>40002</b>	<b>Constitutional Agencies</b>	25,000	0	0	25,000	0	25,000	25,000	24,998	2	2
4000200	Constitutional Agencies	25,000	0	0	25,000	0	25,000	25,000	24,998	2	2

MS. D. PEARSON  
HEAD OF BUDGET AGENCY

**AGENCY 09 - PUBLIC & POLICE SERVICE COMMISSIONS  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>2,500</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>2,499</b>	<b>1</b>	<b>1</b>
<b>091 - PUBLIC &amp; POLICE SERVICE COMMISSIONS</b>		<b>2,500</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>2,500</b>	<b>2,499</b>	<b>1</b>	<b>1</b>
<b>40003</b>	<b>Constitutional Agencies</b>	2,500	0	0	2,500	0	2,500	2,500	2,499	1	1
4000300	Constitutional Agencies	2,500	0	0	2,500	0	2,500	2,500	2,499	1	1

MS. M. STEPHENS  
HEAD OF BUDGET AGENCY



**AGENCY 10 - TEACHING SERVICE COMMISSION  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>7,000</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>	<b>6,942</b>	<b>58</b>	<b>58</b>
<b>101 - TEACHING SERVICE COMMISSION</b>		<b>7,000</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>	<b>6,942</b>	<b>58</b>	<b>58</b>
<b>40004</b>	<b>Constitutional Agencies</b>	7,000	0	0	7,000	0	7,000	7,000	6,942	58	58
4000400	Constitutional Agencies	7,000	0	0	7,000	0	7,000	7,000	6,942	58	58

MS. S. HUNTE  
HEAD OF BUDGET AGENCY

**AGENCY 11 - GUYANA ELECTIONS COMMISSION  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>150,000</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>143,313</b>	<b>6,687</b>	<b>6,687</b>
<b>111 - ELECTIONS COMMISSION</b>		<b>150,000</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>143,313</b>	<b>6,687</b>	<b>6,687</b>
<b>40005</b>	<b>Constitutional Agencies</b>	150,000	0	0	150,000	0	150,000	150,000	143,313	6,687	6,687
4000500	Constitutional Agencies	150,000	0	0	150,000	0	150,000	150,000	143,313	6,687	6,687

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 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>593,086</b>	<b>0</b>	<b>0</b>	<b>593,086</b>	<b>0</b>	<b>593,086</b>	<b>592,998</b>	<b>592,925</b>	<b>161</b>	<b>73</b>
<b>121 - DEVELOPMENT OF FOREIGN POLICY</b>		<b>18,900</b>	<b>0</b>	<b>0</b>	<b>18,900</b>	<b>0</b>	<b>18,900</b>	<b>18,835</b>	<b>18,806</b>	<b>94</b>	<b>29</b>
<b>24078 Land Transport</b>		6,000	0	0	6,000		6,000	5,935	5,935	65	0
2407800 Land Transport		6,000	0	0	6,000		6,000	5,935	5,935	65	0
<b>25125 Furniture &amp; Equipment</b>		12,900	0	0	12,900	0	12,900	12,900	12,871	29	29
2512500 Furniture & Equipment		12,900	0	0	12,900	0	12,900	12,900	12,871	29	29
<b>122 - FOREIGN POLICY PROMOTION</b>		<b>573,636</b>	<b>0</b>	<b>0</b>	<b>573,636</b>	<b>0</b>	<b>573,636</b>	<b>573,613</b>	<b>573,569</b>	<b>67</b>	<b>44</b>
<b>12014 Buildings</b>		525,000	0	0	525,000	0	525,000	525,000	525,000	0	0
1201400 Buildings		525,000	0	0	525,000	0	525,000	525,000	525,000	0	0
<b>24078 Land Transport</b>		26,636	0	0	26,636	0	26,636	26,613	26,613	23	0
2407800 Land Transport		26,636	0	0	26,636	0	26,636	26,613	26,613	23	0
<b>25125 Furniture &amp; Equipment</b>		22,000	0	0	22,000	0	22,000	22,000	21,956	44	44
2512500 Furniture & Equipment		22,000	0	0	22,000	0	22,000	22,000	21,956	44	44
<b>123 - DEVELOPMENT OF FOREIGN TRADE POLICY</b>		<b>550</b>	<b>0</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>0</b>	<b>0</b>
<b>25125 Furniture &amp; Equipment</b>		550	0	0	550	0	550	550	550	0	0
2512500 Furniture & Equipment		550	0	0	550	0	550	550	550	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 2023**

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>16,913,259</b>	<b>0</b>	<b>550,000</b>	<b>17,463,259</b>	<b>0</b>	<b>17,463,259</b>	<b>17,463,259</b>	<b>17,457,136</b>	<b>6,123</b>	<b>6,123</b>
<b>131 - POLICY DEVELOPMENT &amp; ADMINISTRATION</b>		<b>22,000</b>	<b>0</b>	<b>0</b>	<b>22,000</b>	<b>0</b>	<b>22,000</b>	<b>22,000</b>	<b>21,999</b>	<b>1</b>	<b>1</b>
<b>19048</b>	<b>Infrastructural Development</b>	13,000	0	0	13,000	0	13,000	13,000	12,999	1	1
1904800	Infrastructural Development	13,000	0	0	13,000	0	13,000	13,000	12,999	1	1
<b>35001</b>	<b>Furniture &amp; Equipment</b>	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
3500100	Furniture & Equipment	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
<b>133 - REGIONAL DEVELOPMENT</b>		<b>264,150</b>	<b>0</b>	<b>0</b>	<b>264,150</b>	<b>0</b>	<b>264,150</b>	<b>264,150</b>	<b>264,068</b>	<b>82</b>	<b>82</b>
<b>19041</b>	<b>Georgetown Enhancement Programme</b>	263,150	0	0	263,150	0	263,150	263,150	263,150	0	0
1904100	Georgetown Enhancement Programme	263,150	0	0	263,150	0	263,150	263,150	263,150	0	0
<b>35001</b>	<b>Furniture &amp; Equipment</b>	1,000	0	0	1,000	0	1,000	1,000	918	82	82
3500100	Furniture & Equipment	1,000	0	0	1,000	0	1,000	1,000	918	82	82
<b>134 - LOCAL GOVERNMENT DEVELOPMENT</b>		<b>16,627,109</b>	<b>0</b>	<b>550,000</b>	<b>17,177,109</b>	<b>0</b>	<b>17,177,109</b>	<b>17,177,109</b>	<b>17,171,069</b>	<b>6,040</b>	<b>6,040</b>
<b>13022</b>	<b>Community Infrastructure Improvement Project</b>	13,122,609	0	0	13,122,609	0	13,122,609	13,122,609	13,122,608	1	1
1302200	Community Infrastructure Improvement Project	13,122,609	0	0	13,122,609	0	13,122,609	13,122,609	13,122,608	1	1
<b>19029</b>	<b>Project Development &amp; Assistance</b>	1,000,000	0	300,000	1,300,000	0	1,300,000	1,300,000	1,300,000	0	0
1902900	Project Development & Assistance	1,000,000	0	300,000	1,300,000	0	1,300,000	1,300,000	1,300,000	0	0
<b>19043</b>	<b>Regional Economic Transformation</b>	1,500,000	0	250,000	1,750,000	0	1,750,000	1,750,000	1,744,000	6,000	6,000
1904300	Regional Economic Transformation	1,500,000	0	250,000	1,750,000	0	1,750,000	1,750,000	1,744,000	6,000	6,000
<b>25111</b>	<b>Local Government Commission</b>	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
2511100	Local Government Commission	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
<b>35001</b>	<b>Furniture &amp; Equipment</b>	3,000	0	0	3,000	0	3,000	3,000	2,983	17	17
3500100	Furniture & Equipment	3,000	0	0	3,000	0	3,000	3,000	2,983	17	17
<b>36003</b>	<b>Solid Waste Disposal Programme</b>	1,000,000	0	0	1,000,000	0	1,000,000	1,000,000	999,978	22	22
3600300	Solid Waste Disposal Programme	1,000,000	0	0	1,000,000	0	1,000,000	1,000,000	999,978	22	22

MR. M. CHOO-KANG  
HEAD OF BUDGET AGENCY

**AGENCY 14 - MINISTRY OF PUBLIC SERVICE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>158,500</b>	<b>0</b>	<b>0</b>	<b>158,500</b>	<b>0</b>	<b>158,500</b>	<b>157,730</b>	<b>155,113</b>	<b>3,387</b>	<b>2,617</b>
<b>141 - POLICY DEVELOPMENT &amp; ADMINISTRATION</b>		<b>28,000</b>	<b>0</b>	<b>0</b>	<b>28,000</b>	<b>0</b>	<b>28,000</b>	<b>27,962</b>	<b>25,417</b>	<b>2,583</b>	<b>2,545</b>
<b>12073 Buildings</b>		22,000	0	0	22,000	0	22,000	21,962	19,417	2,583	2,545
1207300 Buildings		22,000	0	0	22,000	0	22,000	21,962	19,417	2,583	2,545
<b>25062 Furniture &amp; Equipment</b>		6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
2506200 Furniture & Equipment		6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
<b>142 - HUMAN RESOURCE DEVELOPMENT</b>		<b>122,500</b>	<b>0</b>	<b>0</b>	<b>122,500</b>	<b>0</b>	<b>122,500</b>	<b>121,768</b>	<b>121,699</b>	<b>801</b>	<b>69</b>
<b>12073 Buildings</b>		2,500	0	0	2,500	0	2,500	1,768	1,737	763	31
1207300 Buildings		2,500	0	0	2,500	0	2,500	1,768	1,737	763	31
<b>25062 Furniture &amp; Equipment</b>		120,000	0	0	120,000	0	120,000	120,000	119,962	38	38
2506200 Furniture & Equipment		120,000	0	0	120,000	0	120,000	120,000	119,962	38	38
<b>143 - HUMAN RESOURCE MANAGEMENT</b>		<b>8,000</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>	<b>7,997</b>	<b>3</b>	<b>3</b>
<b>25062 Furniture &amp; Equipment</b>		8,000	0	0	8,000	0	8,000	8,000	7,997	3	3
2506200 Furniture & Equipment		8,000	0	0	8,000	0	8,000	8,000	7,997	3	3

MS. S. GROGAN  
HEAD OF BUDGET AGENCY

**AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS'**  
**CAPITAL APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>2,909,500</b>	<b>0</b>	<b>4,743,000</b>	<b>7,652,500</b>	<b>0</b>	<b>7,652,500</b>	<b>7,652,500</b>	<b>7,652,449</b>	<b>51</b>	<b>51</b>
<b>161 - POLICY DEVELOPMENT &amp; ADMINISTRATION</b>		<b>88,500</b>	<b>0</b>	<b>0</b>	<b>88,500</b>	<b>0</b>	<b>88,500</b>	<b>88,500</b>	<b>88,483</b>	<b>17</b>	<b>17</b>
<b>12145 Buildings</b>		42,000	0	0	42,000	0	42,000	42,000	42,000	0	0
1214500 Buildings		42,000	0	0	42,000	0	42,000	42,000	42,000	0	0
<b>24067 Air, Land &amp; Water Transport</b>		19,000	0	0	19,000	0	19,000	19,000	19,000	0	0
2406700 Land & Water Transport		19,000	0	0	19,000	0	19,000	19,000	19,000	0	0
<b>25083 Pure Water Supply</b>		27,500	0	0	27,500	0	27,500	27,500	27,483	17	17
2508300 Office Furniture & Equipment		27,500	0	0	27,500	0	27,500	27,500	27,483	17	17
<b>162 - COMMUNITY DEVELOPMENT &amp; EMPOWERMENT</b>		<b>2,821,000</b>	<b>0</b>	<b>4,743,000</b>	<b>7,564,000</b>	<b>0</b>	<b>7,564,000</b>	<b>7,564,000</b>	<b>7,563,966</b>	<b>34</b>	<b>34</b>
<b>14001 Amerindian Development Fund</b>		2,740,000	0	4,743,000	7,483,000	0	7,483,000	7,483,000	7,482,995	5	5
1400100 Amerindian Development Fund		2,740,000	0	4,743,000	7,483,000	0	7,483,000	7,483,000	7,482,995	5	5
<b>24067 Air, Land &amp; Water Transport</b>		81,000	0	0	81,000	0	81,000	81,000	80,971	29	29
2406700 Air, Land & Water Transport		81,000	0	0	81,000	0	81,000	81,000	80,971	29	29

MR. R. TOOLSIRAM  
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>15,141,680</b>	<b>0</b>	<b>11,899,311</b>	<b>27,040,991</b>	<b>0</b>	<b>27,040,991</b>	<b>27,015,898</b>	<b>27,015,895</b>	<b>25,096</b>	<b>3</b>
<b>211 - MINISTRY ADMINISTRATION</b>		<b>1,007,500</b>	<b>0</b>	<b>0</b>	<b>1,007,500</b>	<b>0</b>	<b>1,007,500</b>	<b>1,007,500</b>	<b>1,007,500</b>	<b>0</b>	<b>0</b>
<b>21007 Flood Risk Management Project</b>		1,000,000	0	0	1,000,000	0	1,000,000	1,000,000	1,000,000	0	0
2100700 Flood Risk Management Project		1,000,000	0	0	1,000,000	0	1,000,000	1,000,000	1,000,000	0	0
<b>25112 Furniture &amp; Equipment</b>		7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
2511200 Furniture & Equipment		7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
<b>212 - AGRICULTURE DEVELOPMENT &amp; SUPPORT SERVICES</b>		<b>14,036,180</b>	<b>0</b>	<b>11,899,311</b>	<b>25,935,491</b>	<b>0</b>	<b>25,935,491</b>	<b>25,910,491</b>	<b>25,910,491</b>	<b>25,000</b>	<b>0</b>
<b>13016 National Drainage &amp; Irrigation Authority</b>		6,000,000	0	9,396,398	15,396,398	0	15,396,398	15,396,398	15,396,398	0	0
1301600 National Drainage & Irrigation Authority		6,000,000	0	9,396,398	15,396,398	0	15,396,398	15,396,398	15,396,398	0	0
<b>13019 Mangrove Management</b>		200,000	0	0	200,000	0	200,000	200,000	200,000	0	0
1301900 Mangrove Management		200,000	0	0	200,000	0	200,000	200,000	200,000	0	0
<b>13024 Mahaica/Mahaicony/Abary</b>		184,000	0	0	184,000	0	184,000	184,000	184,000	0	0
1302400 Mahaica/Mahaicony/Abary		184,000	0	0	184,000	0	184,000	184,000	184,000	0	0
<b>17004 Guyana School of Agriculture</b>		22,180	0	0	22,180	0	22,180	22,180	22,180	0	0
1700400 Guyana School of Agriculture		22,180	0	0	22,180	0	22,180	22,180	22,180	0	0
<b>17015 Guyana Livestock Development Authority</b>		75,000	0	100,000	175,000	0	175,000	175,000	175,000	0	0
1701500 Guyana Livestock Development Authority		75,000	0	100,000	175,000	0	175,000	175,000	175,000	0	0
<b>17016 National Agricultural &amp; Research Institute</b>		100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
1701600 National Agricultural & Research Institute		100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
<b>17021 Hope Coconut Estate</b>		46,000	0	0	46,000	0	46,000	46,000	46,000	0	0
1702100 Hope Coconut Estate		46,000	0	0	46,000	0	46,000	46,000	46,000	0	0
<b>28029 Sustainable Agriculture Development Project</b>		500,000	0	703,913	1,203,913	0	1,203,913	1,203,913	1,203,913	0	0
2802900 Sustainable Agriculture Development Project		500,000	0	703,913	1,203,913	0	1,203,913	1,203,913	1,203,913	0	0
<b>28030 Hinterland Environmentally Sustainable Agriculture</b>		550,000	0	189,000	739,000	0	739,000	739,000	739,000	0	0
2803000 Hinterland Environmentally Sustainable Agriculture Development		550,000	0	189,000	739,000	0	739,000	739,000	739,000	0	0
<b>33008 New Guyana Marketing Corporation</b>		9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
3300800 New Guyana Marketing Corporation		9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
<b>34027 Food Safety Authority</b>		100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
3402700 Food Safety Authority		100,000	0	0	100,000	0	100,000	100,000	100,000	0	0

**AGENCY 21 - MINISTRY OF AGRICULTURE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>45032</b>	<b>Contribution to Local Corporation - GUYSUCO</b>	2,000,000	0	1,510,000	3,510,000	0	3,510,000	3,510,000	3,510,000	0	0
4503200	Contribution to Local Corporation - GUYSUCO	2,000,000	0	1,510,000	3,510,000	0	3,510,000	3,510,000	3,510,000	0	0
<b>45034</b>	<b>Integrated Agriculture Development Programme</b>	4,200,000	0	0	4,200,000	0	4,200,000	4,200,000	4,200,000	0	0
4503400	Integrated Agriculture Development Programme	4,200,000	0	0	4,200,000	0	4,200,000	4,200,000	4,200,000	0	0
<b>45068</b>	<b>Agricultural Infrastructure Development Programme</b>	50,000	0	0	50,000	0	50,000	25,000	25,000	25,000	0
4506800	Agricultural Infrastructure Development Programme	50,000	0	0	50,000	0	50,000	25,000	25,000	25,000	0
<b>213 - FISHERIES</b>		<b>35,000</b>	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>0</b>	<b>35,000</b>	<b>34,907</b>	<b>34,904</b>	<b>96</b>	<b>3</b>
<b>12011</b>	<b>Aquaculture Development</b>	35,000	0	0	35,000	0	35,000	34,907	34,904	96	3
1201100	Aquaculture Development	35,000	0	0	35,000	0	35,000	34,907	34,904	96	3
<b>214 - HYDROMETEOROLOGICAL SERVICES</b>		<b>63,000</b>	<b>0</b>	<b>0</b>	<b>63,000</b>	<b>0</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>	<b>0</b>	<b>0</b>
<b>21001</b>	<b>Hydrometeorology</b>	63,000	0	0	63,000	0	63,000	63,000	63,000	0	0
2100100	Hydrometeorology	63,000	0	0	63,000	0	63,000	63,000	63,000	0	0

MS. D. FERGUSON  
HEAD OF BUDGET AGENCY



**AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE**  
**CAPITAL APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>4,136,655</b>	<b>0</b>	<b>0</b>	<b>4,136,655</b>	<b>0</b>	<b>4,136,655</b>	<b>3,244,175</b>	<b>3,244,154</b>	<b>892,501</b>	<b>21</b>
<b>231 - POLICY DEVELOPMENT &amp; ADMINISTRATION</b>		<b>29,500</b>	<b>0</b>	<b>0</b>	<b>29,500</b>	<b>0</b>	<b>29,500</b>	<b>29,151</b>	<b>29,151</b>	<b>349</b>	<b>0</b>
<b>12147 Buildings</b>		17,500	0	0	17,500	0	17,500	17,151	17,151	349	0
1214700 Buildings		17,500	0	0	17,500	0	17,500	17,151	17,151	349	0
<b>25085 Furniture &amp; Equipment</b>		12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
2508500 Furniture & Equipment		12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
<b>232 - BUSINESS DEVELOPMENT, SUPPORT &amp; PROMOTION</b>		<b>4,072,500</b>	<b>0</b>	<b>0</b>	<b>4,072,500</b>	<b>0</b>	<b>4,072,500</b>	<b>3,180,387</b>	<b>3,180,366</b>	<b>892,134</b>	<b>21</b>
<b>12147 Buildings</b>		7,500	0	0	7,500	0	7,500	7,207	7,187	313	20
1214700 Buildings		7,500	0	0	7,500	0	7,500	7,207	7,187	313	20
<b>25085 Furniture &amp; Equipment</b>		15,000	0	0	15,000	0	15,000	15,000	14,999	1	1
2508500 Furniture & Equipment		15,000	0	0	15,000	0	15,000	15,000	14,999	1	1
<b>44031 National Quality Infrastructure</b>		1,500,000	0	0	1,500,000	0	1,500,000	967,669	967,669	532,331	0
4403100 National Quality Infrastructure		1,500,000	0	0	1,500,000	0	1,500,000	967,669	967,669	532,331	0
<b>44042 Small Business Development Fund</b>		300,000	0	0	300,000	0	300,000	300,000	300,000	0	0
4404200 Small Business Development Fund		300,000	0	0	300,000	0	300,000	300,000	300,000	0	0
<b>44043 Single Window Automated Processing System (SWAPS)</b>		400,000	0	0	400,000	0	400,000	40,511	40,511	359,489	0
4404300 Single Window Automated Processing System (SWAPS)		400,000	0	0	400,000	0	400,000	40,511	40,511	359,489	0
<b>45028 Rural Enterprise Development</b>		500,000	0	0	500,000	0	500,000	500,000	500,000	0	0
4502800 Rural Enterprise Development		500,000	0	0	500,000	0	500,000	500,000	500,000	0	0
<b>45033 Competitiveness Programme</b>		1,225,000	0	0	1,225,000	0	1,225,000	1,225,000	1,225,000	0	0
4503300 Industrial Development		1,225,000	0	0	1,225,000	0	1,225,000	1,225,000	1,225,000	0	0
<b>47005 Bureau of Standards</b>		125,000	0	0	125,000	0	125,000	125,000	125,000	0	0
4700500 Bureau of Standards		125,000	0	0	125,000	0	125,000	125,000	125,000	0	0

**AGENCY 23 - MINISTRY OF TOURISM, INDUSTRY & COMMERCE**  
**CAPITAL APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>233 - CONSUMER PROTECTION</b>		<b>750</b>	<b>0</b>	<b>0</b>	<b>750</b>	<b>0</b>	<b>750</b>	<b>742</b>	<b>742</b>	<b>8</b>	<b>0</b>
<b>44030</b>	<b>Competition &amp; Consumer Protection Commission</b>	750	0	0	750	0	750	742	742	8	0
4403000	Competition & Consumer Protection Commission	750	0	0	750	0	750	742	742	8	0
<b>234 - TOURISM DEVELOPMENT &amp; PROMOTION</b>		<b>33,905</b>	<b>0</b>	<b>0</b>	<b>33,905</b>	<b>0</b>	<b>33,905</b>	<b>33,895</b>	<b>33,895</b>	<b>10</b>	<b>0</b>
<b>12083</b>	<b>Arthur Chung Conference Centre</b>	18,255	0	0	18,255	0	18,255	18,250	18,250	5	0
1208300	Arthur Chung Conference Centre	18,255	0	0	18,255	0	18,255	18,250	18,250	5	0
<b>41004</b>	<b>Tourism Development</b>	15,650	0	0	15,650	0	15,650	15,645	15,645	5	0
4100400	Tourism Development	15,650	0	0	15,650	0	15,650	15,645	15,645	5	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 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>521,500</b>	<b>0</b>	<b>199,091</b>	<b>720,591</b>	<b>0</b>	<b>720,591</b>	<b>720,591</b>	<b>720,586</b>	<b>5</b>	<b>5</b>
<b>261 - POLICY DEVELOPMENT &amp; ADMINISTRATION</b>		<b>2,000</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>1,995</b>	<b>5</b>	<b>5</b>
<b>25100</b>	<b>Furniture &amp; Equipment</b>	2,000	0	0	2,000	0	2,000	2,000	1,995	5	5
2510000	Furniture & Equipment	2,000	0	0	2,000	0	2,000	2,000	1,995	5	5
<b>262 - NATURAL RESOURCE MANAGEMENT</b>		<b>8,500</b>	<b>0</b>	<b>0</b>	<b>8,500</b>	<b>0</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>0</b>	<b>0</b>
<b>24068</b>	<b>Land Transport</b>	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
2406800	Land Transport	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
<b>264 - PETROLEUM MANAGEMENT</b>		<b>511,000</b>	<b>0</b>	<b>199,091</b>	<b>710,091</b>	<b>0</b>	<b>710,091</b>	<b>710,091</b>	<b>710,091</b>	<b>0</b>	<b>0</b>
<b>24068</b>	<b>Land Transport</b>	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
2406800	Land Transport	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
<b>25100</b>	<b>Furniture &amp; Equipment</b>	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
2510000	Furniture & Equipment	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
<b>44046</b>	<b>Oil &amp; Gas Sector Development Programme</b>	500,000	0	199,091	699,091	0	699,091	699,091	699,091	0	0
4404600	Oil & Gas Sector Development Programme	500,000	0	199,091	699,091	0	699,091	699,091	699,091	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 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>149,526,732</b>	<b>0</b>	<b>33,738,458</b>	<b>183,265,190</b>	<b>0</b>	<b>183,265,190</b>	<b>159,241,277</b>	<b>159,202,353</b>	<b>24,062,837</b>	<b>38,924</b>
<b>311 - POLICY DEVELOPMENT &amp; ADMINISTRATION</b>		<b>4,209,000</b>	<b>0</b>	<b>0</b>	<b>4,209,000</b>	<b>0</b>	<b>4,209,000</b>	<b>4,209,000</b>	<b>4,208,999</b>	<b>1</b>	<b>1</b>
<b>12148 Government Buildings</b>		4,045,000	0	0	4,045,000	0	4,045,000	4,045,000	4,045,000	0	0
1214800 Government Buildings		4,045,000	0	0	4,045,000	0	4,045,000	4,045,000	4,045,000	0	0
<b>24052 Land Transport</b>		150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
2405200 Land Transport		150,000	0	0	150,000	0	150,000	150,000	150,000	0	0
<b>25086 Furniture &amp; Equipment</b>		11,500	0	0	11,500	0	11,500	11,500	11,499	1	1
2508600 Furniture & Equipment		11,500	0	0	11,500	0	11,500	11,500	11,499	1	1
<b>25087 Furnishings - Government Quarters</b>		2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
2508700 Furnishings - Government Quarters		2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
<b>312 - PUBLIC WORKS</b>		<b>140,248,570</b>	<b>0</b>	<b>31,167,953</b>	<b>171,416,523</b>	<b>0</b>	<b>171,416,523</b>	<b>147,663,969</b>	<b>147,625,046</b>	<b>23,791,477</b>	<b>38,923</b>
<b>11011 Demerara Harbour Bridge</b>		600,000	0	568,706	1,168,706	0	1,168,706	1,168,706	1,168,706	0	0
1101100 Demerara Harbour Bridge		600,000	0	568,706	1,168,706	0	1,168,706	1,168,706	1,168,706	0	0
<b>11012 New Demerara River Crossing</b>		5,163,570	0	0	5,163,570	0	5,163,570	663,570	663,570	4,500,000	0
1101200 New Demerara River Crossing		5,163,570	0	0	5,163,570	0	5,163,570	663,570	663,570	4,500,000	0
<b>12149 Infrastructural Development</b>		3,655,000	0	0	3,655,000	0	3,655,000	3,655,000	3,655,000	0	0
1214900 Infrastructural Development		3,655,000	0	0	3,655,000	0	3,655,000	3,655,000	3,655,000	0	0
<b>14038 East Bank - East Coast Demerara Road Linkage</b>		10,290,000	0	0	10,290,000	0	10,290,000	8,105,116	8,104,297	2,185,703	819
1403800 East Bank - East Coast Demerara Road Linkage		10,290,000	0	0	10,290,000	0	10,290,000	8,105,116	8,104,297	2,185,703	819
<b>14039 Dredging</b>		1,000,000	0	0	1,000,000	0	1,000,000	1,000,000	1,000,000	0	0
1403900 Dredging		1,000,000	0	0	1,000,000	0	1,000,000	1,000,000	1,000,000	0	0
<b>14040 Bridges</b>		3,630,000	0	2,104,547	5,734,547	0	5,734,547	5,734,547	5,734,547	0	0
1404000 Bridges		3,630,000	0	2,104,547	5,734,547	0	5,734,547	5,734,547	5,734,547	0	0
<b>14041 Miscellaneous Roads/Drainage</b>		31,985,000	0	25,000,000	56,985,000	0	56,985,000	56,985,000	56,985,000	0	0
1404100 Miscellaneous Roads/Drainage		31,985,000	0	25,000,000	56,985,000	0	56,985,000	56,985,000	56,985,000	0	0
<b>14042 Urban Roads/Drainage</b>		1,500,000	0	1,000,000	2,500,000	0	2,500,000	2,500,000	2,500,000	0	0
1404200 Urban Roads/Drainage		1,500,000	0	1,000,000	2,500,000	0	2,500,000	2,500,000	2,500,000	0	0
<b>14045 Highway Improvement East Coast Demerara</b>		16,600,000	0	0	16,600,000	0	16,600,000	11,877,395	11,840,301	4,759,699	37,094
1404500 Highway Improvement East Coast Demerara		16,600,000	0	0	16,600,000	0	16,600,000	11,877,395	11,840,301	4,759,699	37,094

**AGENCY 31 - MINISTRY OF PUBLIC WORKS**  
**CAPITAL APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>14047</b>	<b>Road Network &amp; Expansion Project</b>	800,000	0	0	800,000	0	800,000	390,941	390,018	409,982	923
1404700	Road Network & Expansion Project	800,000	0	0	800,000	0	800,000	390,941	390,018	409,982	923
<b>14049</b>	<b>Rehabilitation of Public &amp; Main Access Roads</b>	33,850,000	0	0	33,850,000	0	33,850,000	33,850,000	33,850,000	0	0
1404900	Rehabilitation of Public & Main Access Roads	33,850,000	0	0	33,850,000	0	33,850,000	33,850,000	33,850,000	0	0
<b>14052</b>	<b>Hinterland Roads</b>	5,000,000	0	1,500,000	6,500,000	0	6,500,000	6,500,000	6,500,000	0	0
1405200	Hinterland Roads	5,000,000	0	1,500,000	6,500,000	0	6,500,000	6,500,000	6,500,000	0	0
<b>14056</b>	<b>Linden - Mabura Road &amp; Kurupukari Bridge</b>	10,000,000	0	0	10,000,000	0	10,000,000	3,254,487	3,254,487	6,745,513	0
1405600	Linden - Mabura Road & Kurupukari Bridge	10,000,000	0	0	10,000,000	0	10,000,000	3,254,487	3,254,487	6,745,513	0
<b>14060</b>	<b>Farm Access Roads</b>	950,000	0	0	950,000	0	950,000	950,000	950,000	0	0
1406000	Farm Access Roads	950,000	0	0	950,000	0	950,000	950,000	950,000	0	0
<b>14061</b>	<b>Schoonord - Parika Road</b>	90,000	0	0	90,000	0	90,000	90,000	90,000	0	0
1406100	Schoonord - Parika Road	90,000	0	0	90,000	0	90,000	90,000	90,000	0	0
<b>14062</b>	<b>Linden - Soesdyke Highway</b>	5,000,000	0	0	5,000,000	0	5,000,000	56,000	55,913	4,944,087	87
1406200	Linden - Soesdyke Highway	5,000,000	0	0	5,000,000	0	5,000,000	56,000	55,913	4,944,087	87
<b>14064</b>	<b>Transport Infrastructure Programme</b>	4,080,000	0	0	4,080,000	0	4,080,000	3,833,507	3,833,507	246,493	0
1406400	Transport Infrastructure Programme	4,080,000	0	0	4,080,000	0	4,080,000	3,833,507	3,833,507	246,493	0
<b>15014</b>	<b>Sea &amp; River Defence Works</b>	3,500,000	0	600,000	4,100,000	0	4,100,000	4,100,000	4,100,000	0	0
1501400	Sea & River Defence Works	3,500,000	0	600,000	4,100,000	0	4,100,000	4,100,000	4,100,000	0	0
<b>15017</b>	<b>Water Front Development</b>	400,000	0	0	400,000	0	400,000	400,000	400,000	0	0
1501700	Water Front Development	400,000	0	0	400,000	0	400,000	400,000	400,000	0	0
<b>16010</b>	<b>Stellings</b>	240,000	0	32,700	272,700	0	272,700	272,700	272,700	0	0
1601000	Stellings	240,000	0	32,700	272,700	0	272,700	272,700	272,700	0	0
<b>19028</b>	<b>Equipment</b>	300,000	0	362,000	662,000	0	662,000	662,000	662,000	0	0
1902800	Equipment	300,000	0	362,000	662,000	0	662,000	662,000	662,000	0	0
<b>19034</b>	<b>Guyana Restoration Project</b>	225,000	0	0	225,000	0	225,000	225,000	225,000	0	0
1903400	Guyana Restoration Project	225,000	0	0	225,000	0	225,000	225,000	225,000	0	0
<b>26070</b>	<b>Navigational Aids</b>	1,000,000	0	0	1,000,000	0	1,000,000	1,000,000	1,000,000	0	0
2607000	Navigational Aids	1,000,000	0	0	1,000,000	0	1,000,000	1,000,000	1,000,000	0	0
<b>27005</b>	<b>Reconditioning of Ferry Vessels</b>	390,000	0	0	390,000	0	390,000	390,000	390,000	0	0
2700500	Reconditioning of Ferry Vessels	390,000	0	0	390,000	0	390,000	390,000	390,000	0	0

**AGENCY 31 - MINISTRY OF PUBLIC WORKS  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>313- TRANSPORT</b>		<b>5,069,162</b>	<b>0</b>	<b>2,570,505</b>	<b>7,639,667</b>	<b>0</b>	<b>7,639,667</b>	<b>7,368,308</b>	<b>7,368,308</b>	<b>271,359</b>	<b>0</b>
<b>16011</b>	<b>Hinterland/Coastal Airstrips</b>	1,400,000	0	0	1,400,000	0	1,400,000	1,400,000	1,400,000	0	0
1601100	Hinterland/Coastal Airstrips	1,400,000	0	0	1,400,000	0	1,400,000	1,400,000	1,400,000	0	0
<b>16013</b>	<b>CJIA Modernisation Project</b>	500,000	0	0	500,000	0	500,000	500,000	500,000	0	0
1601300	CJIA Modernisation Project	500,000	0	0	500,000	0	500,000	500,000	500,000	0	0
<b>16014</b>	<b>Central Transport Planning</b>	120,000	0	0	120,000	0	120,000	120,000	120,000	0	0
1601400	Central Transport Planning	120,000	0	0	120,000	0	120,000	120,000	120,000	0	0
<b>16015</b>	<b>CJIA Corporation</b>	494,000	0	0	494,000	0	494,000	494,000	494,000	0	0
1601500	CJIA Corporation	494,000	0	0	494,000	0	494,000	494,000	494,000	0	0
<b>16020</b>	<b>Civil Aviation Authority</b>	385,000	0	0	385,000	0	385,000	385,000	385,000	0	0
1602000	Civil Aviation Authority	385,000	0	0	385,000	0	385,000	385,000	385,000	0	0
<b>27007</b>	<b>Ferry Vessel &amp; Stellings</b>	2,170,162	0	2,570,505	4,740,667	0	4,740,667	4,469,308	4,469,308	271,359	0
2700700	Ferry Vessel & Stellings	2,170,162	0	2,570,505	4,740,667	0	4,740,667	4,469,308	4,469,308	271,359	0

MR. V. PERSAUD  
HEAD OF BUDGET AGENCY

**AGENCY 38 - MINISTRY OF LABOUR  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>205,260</b>	<b>0</b>	<b>0</b>	<b>205,260</b>	<b>0</b>	<b>205,260</b>	<b>149,901</b>	<b>149,880</b>	<b>55,380</b>	<b>21</b>
<b>381 - POLICY DEVELOPMENT &amp; ADMINISTRATION</b>		<b>180,000</b>	<b>0</b>	<b>0</b>	<b>180,000</b>	<b>0</b>	<b>180,000</b>	<b>124,901</b>	<b>124,894</b>	<b>55,106</b>	<b>7</b>
<b>12201 Buildings</b>		138,500	0	0	138,500	0	138,500	83,449	83,449	55,051	0
1220100 Buildings		138,500	0	0	138,500	0	138,500	83,449	83,449	55,051	0
<b>24074 Land Transport</b>		16,500	0	0	16,500	0	16,500	16,452	16,452	48	0
2407400 Land Transport		16,500	0	0	16,500	0	16,500	16,452	16,452	48	0
<b>25123 Furniture &amp; Equipment</b>		25,000	0	0	25,000	0	25,000	25,000	24,993	7	7
2512300 Furniture & Equipment		25,000	0	0	25,000	0	25,000	25,000	24,993	7	7
<b>382 - LABOUR ADMINISTRATION SERVICES</b>		<b>25,260</b>	<b>0</b>	<b>0</b>	<b>25,260</b>	<b>0</b>	<b>25,260</b>	<b>25,000</b>	<b>24,986</b>	<b>274</b>	<b>14</b>
<b>12201 Buildings</b>		1,500	0	0	1,500	0	1,500	1,310	1,310	190	0
1220100 Buildings		1,500	0	0	1,500	0	1,500	1,310	1,310	190	0
<b>24074 Land Transport</b>		13,760	0	0	13,760	0	13,760	13,690	13,690	70	0
2407400 Land & Water Transport		13,760	0	0	13,760	0	13,760	13,690	13,690	70	0
<b>25123 Furniture &amp; Equipment</b>		10,000	0	0	10,000	0	10,000	10,000	9,986	14	14
2512300 Furniture & Equipment		10,000	0	0	10,000	0	10,000	10,000	9,986	14	14

MR. D. DEONARINE  
HEAD OF BUDGET AGENCY

**AGENCY 39 - MINISTRY OF HUMAN SERVICES & SOCIAL SECURITY**  
**CAPITAL APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>783,746</b>	<b>0</b>	<b>0</b>	<b>783,746</b>	<b>0</b>	<b>783,746</b>	<b>361,754</b>	<b>361,168</b>	<b>422,578</b>	<b>586</b>
<b>391 - POLICY DEVELOPMENT &amp; ADMINISTRATION</b>		<b>369,746</b>	<b>0</b>	<b>0</b>	<b>369,746</b>	<b>0</b>	<b>369,746</b>	<b>207,535</b>	<b>207,535</b>	<b>162,211</b>	<b>0</b>
<b>12202 Buildings</b>		23,246	0	0	23,246	0	23,246	13,270	13,270	9,976	0
1220200 Buildings		23,246	0	0	23,246	0	23,246	13,270	13,270	9,976	0
<b>25124 Furniture &amp; Equipment</b>		6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
2512400 Furniture & Equipment		6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
<b>44055 Safety Nets for Vulnerable Populations</b>		340,000	0	0	340,000	0	340,000	187,765	187,765	152,235	0
4405500 Safety Nets for Vulnerable Populations		340,000	0	0	340,000	0	340,000	187,765	187,765	152,235	0
<b>392 - SOCIAL SERVICES</b>		<b>251,000</b>	<b>0</b>	<b>0</b>	<b>251,000</b>	<b>0</b>	<b>251,000</b>	<b>95,479</b>	<b>94,983</b>	<b>156,017</b>	<b>496</b>
<b>12202 Buildings</b>		210,000	0	0	210,000	0	210,000	54,479	54,479	155,521	0
1220200 Buildings		210,000	0	0	210,000	0	210,000	54,479	54,479	155,521	0
<b>24075 Land Transport</b>		6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
2407500 Land Transport		6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
<b>25124 Furniture &amp; Equipment</b>		35,000	0	0	35,000	0	35,000	35,000	34,504	496	496
2512400 Furniture & Equipment		35,000	0	0	35,000	0	35,000	35,000	34,504	496	496
<b>393 - CHILD CARE &amp; PROTECTION</b>		<b>163,000</b>	<b>0</b>	<b>0</b>	<b>163,000</b>	<b>0</b>	<b>163,000</b>	<b>58,740</b>	<b>58,650</b>	<b>104,350</b>	<b>90</b>
<b>12202 Buildings</b>		143,000	0	0	143,000	0	143,000	38,740	38,740	104,260	0
1220200 Buildings		143,000	0	0	143,000	0	143,000	38,740	38,740	104,260	0
<b>24075 Land Transport</b>		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2407500 Land Transport		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
<b>25124 Furniture &amp; Equipment</b>		15,000	0	0	15,000	0	15,000	15,000	14,910	90	90
2512400 Furniture & Equipment		15,000	0	0	15,000	0	15,000	15,000	14,910	90	90

MS. D. ELLIS  
HEAD OF BUDGET AGENCY



**AGENCY 40 - MINISTRY OF EDUCATION  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>15,095,755</b>	<b>0</b>	<b>2,650,149</b>	<b>17,745,904</b>	<b>0</b>	<b>17,745,904</b>	<b>15,336,976</b>	<b>15,242,334</b>	<b>2,503,570</b>	<b>94,642</b>
<b>401 - POLICY DEVELOPMENT &amp; ADMINISTRATION</b>		<b>2,688,000</b>	<b>0</b>	<b>0</b>	<b>2,688,000</b>	<b>0</b>	<b>2,688,000</b>	<b>1,158,574</b>	<b>1,157,535</b>	<b>1,530,465</b>	<b>1,039</b>
<b>12150</b>	<b>Administrative Buildings</b>	78,000	0	0	78,000	0	78,000	78,000	77,429	571	571
1215000	Administrative Buildings	78,000	0	0	78,000	0	78,000	78,000	77,429	571	571
<b>26071</b>	<b>Furniture &amp; Equipment</b>	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
2607100	Furniture & Equipment	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
<b>26094</b>	<b>Education Sector Improvement Project</b>	880,000	0	0	880,000	0	880,000	433,164	432,696	447,304	468
2609400	Education Sector Improvement Project	880,000	0	0	880,000	0	880,000	433,164	432,696	447,304	468
<b>26102</b>	<b>Technical Assistance - Education Sector</b>	500,000	0	0	500,000	0	500,000	500,000	500,000	0	0
2610200	Technical Assistance - Education Sector	500,000	0	0	500,000	0	500,000	500,000	500,000	0	0
<b>26103</b>	<b>Technical Assistance - Indigenous Education</b>	65,000	0	0	65,000	0	65,000	23,359	23,359	41,641	0
2610300	Technical Assistance - Indigenous Education	65,000	0	0	65,000	0	65,000	23,359	23,359	41,641	0
<b>26104</b>	<b>Education Recovery &amp; Transformation Project</b>	150,000	0	0	150,000	0	150,000	0	0	150,000	0
2610400	Education Recovery & Transformation Project	150,000	0	0	150,000	0	150,000	0	0	150,000	0
<b>44055</b>	<b>Safety Nets for Vulnerable Populations</b>	1,000,000	0	0	1,000,000	0	1,000,000	109,051	109,051	890,949	0
4405500	Safety Nets for Vulnerable Populations	1,000,000	0	0	1,000,000	0	1,000,000	109,051	109,051	890,949	0
<b>402 - TRAINING &amp; DEVELOPMENT</b>		<b>218,800</b>	<b>0</b>	<b>0</b>	<b>218,800</b>	<b>0</b>	<b>218,800</b>	<b>218,800</b>	<b>207,564</b>	<b>11,236</b>	<b>11,236</b>
<b>12150</b>	<b>Administrative Buildings</b>	15,800	0	0	15,800	0	15,800	15,800	12,814	2,986	2,986
1215000	Administrative Buildings	15,800	0	0	15,800	0	15,800	15,800	12,814	2,986	2,986
<b>12151</b>	<b>Teachers' Training Complex</b>	112,000	0	0	112,000	0	112,000	112,000	104,066	7,934	7,934
1215100	Teachers' Training Complex	112,000	0	0	112,000	0	112,000	112,000	104,066	7,934	7,934
<b>12174</b>	<b>Buildings - National Library</b>	20,000	0	0	20,000	0	20,000	20,000	19,684	316	316
1217400	Buildings - National Library	20,000	0	0	20,000	0	20,000	20,000	19,684	316	316
<b>26071</b>	<b>Furniture &amp; Equipment</b>	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
2607100	Furniture & Equipment	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
<b>26072</b>	<b>Resource Development Centre</b>	60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
2607200	Resource Development Centre	60,000	0	0	60,000	0	60,000	60,000	60,000	0	0

**AGENCY 40 - MINISTRY OF EDUCATION  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>403 - NURSERY EDUCATION</b>		<b>75,500</b>	<b>0</b>	<b>180,700</b>	<b>256,200</b>	<b>0</b>	<b>256,200</b>	<b>256,200</b>	<b>246,146</b>	<b>10,054</b>	<b>10,054</b>
<b>12153</b>	<b>Nursery Schools</b>	55,000	0	180,700	235,700	0	235,700	235,700	225,646	10,054	10,054
1215300	Nursery Schools	55,000	0	180,700	235,700	0	235,700	235,700	225,646	10,054	10,054
<b>26071</b>	<b>Furniture &amp; Equipment</b>	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
2607100	Furniture & Equipment	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
<b>26074</b>	<b>School Furniture &amp; Equipment</b>	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
2607400	School Furniture & Equipment	18,000	0	0	18,000	0	18,000	18,000	18,000	0	0
<b>404 - PRIMARY EDUCATION</b>		<b>657,485</b>	<b>0</b>	<b>432,560</b>	<b>1,090,045</b>	<b>0</b>	<b>1,090,045</b>	<b>1,090,045</b>	<b>1,056,097</b>	<b>33,948</b>	<b>33,948</b>
<b>12154</b>	<b>Primary Schools</b>	585,985	0	400,830	986,815	0	986,815	986,815	952,867	33,948	33,948
1215400	Primary Schools	585,985	0	400,830	986,815	0	986,815	986,815	952,867	33,948	33,948
<b>26071</b>	<b>Furniture &amp; Equipment</b>	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
2607100	Furniture & Equipment	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
<b>26074</b>	<b>School Furniture &amp; Equipment</b>	70,000	0	31,730	101,730	0	101,730	101,730	101,730	0	0
2607400	School Furniture & Equipment	70,000	0	31,730	101,730	0	101,730	101,730	101,730	0	0
<b>405 - SECONDARY EDUCATION</b>		<b>9,492,000</b>	<b>0</b>	<b>1,506,296</b>	<b>10,998,296</b>	<b>0</b>	<b>10,998,296</b>	<b>10,614,758</b>	<b>10,597,944</b>	<b>400,352</b>	<b>16,814</b>
<b>12155</b>	<b>Secondary Schools</b>	5,500,000	0	918,470	6,418,470	0	6,418,470	6,418,470	6,405,818	12,652	12,652
1215500	Secondary Schools	5,500,000	0	918,470	6,418,470	0	6,418,470	6,418,470	6,405,818	12,652	12,652
<b>12156</b>	<b>President's College</b>	50,000	0	0	50,000	0	50,000	50,000	45,838	4,162	4,162
1215600	President's College	50,000	0	0	50,000	0	50,000	50,000	45,838	4,162	4,162
<b>26071</b>	<b>Furniture &amp; Equipment</b>	2,000	0	0	2,000	0	2,000	1,999	1,999	1	0
2607100	Furniture & Equipment	2,000	0	0	2,000	0	2,000	1,999	1,999	1	0
<b>26074</b>	<b>School Furniture &amp; Equipment</b>	590,000	0	0	590,000	0	590,000	590,000	590,000	0	0
2607400	School Furniture & Equipment	590,000	0	0	590,000	0	590,000	590,000	590,000	0	0
<b>26075</b>	<b>Secondary Education Improvement Project</b>	1,350,000	0	587,826	1,937,826	0	1,937,826	1,937,826	1,937,826	0	0
2607500	Secondary Education Improvement Project	1,350,000	0	587,826	1,937,826	0	1,937,826	1,937,826	1,937,826	0	0
<b>26105</b>	<b>Human Capital Strengthening Project</b>	2,000,000	0	0	2,000,000	0	2,000,000	1,616,463	1,616,463	383,537	0
2610500	Human Capital Strengthening Project	2,000,000	0	0	2,000,000	0	2,000,000	1,616,463	1,616,463	383,537	0

**AGENCY 40 - MINISTRY OF EDUCATION  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>406 - POST-SECONDARY/TERTIARY EDUCATION</b>		<b>1,963,970</b>	<b>0</b>	<b>530,593</b>	<b>2,494,563</b>	<b>0</b>	<b>2,494,563</b>	<b>1,998,599</b>	<b>1,977,048</b>	<b>517,515</b>	<b>21,551</b>
<b>12158</b>	<b>Kuru Kuru Co-op College</b>	500	0	0	500	0	500	499	499	1	0
1215800	Kuru Kuru Co-op College	500	0	0	500	0	500	499	499	1	0
<b>12159</b>	<b>Adult Education Association</b>	470	0	0	470	0	470	468	468	2	0
1215900	Adult Education Association	470	0	0	470	0	470	468	468	2	0
<b>12160</b>	<b>University of Guyana - Turkeyen</b>	125,000	0	0	125,000	0	125,000	125,000	104,864	20,136	20,136
1216000	University of Guyana - Turkeyen	125,000	0	0	125,000	0	125,000	125,000	104,864	20,136	20,136
<b>12161</b>	<b>University of Guyana - Berbice</b>	25,000	0	0	25,000	0	25,000	24,924	23,991	1,009	933
1216100	University of Guyana - Berbice	25,000	0	0	25,000	0	25,000	24,924	23,991	1,009	933
<b>12179</b>	<b>Technical Institutes/Centres</b>	760,000	0	0	760,000	0	760,000	760,000	759,686	314	314
1217901	Buildings	260,000	0	0	260,000	0	260,000	260,000	259,978	22	22
1217902	Furniture & Equipment	500,000	0	0	500,000	0	500,000	500,000	499,708	292	292
<b>26071</b>	<b>Furniture &amp; Equipment</b>	20,000	0	0	20,000	0	20,000	19,999	19,995	5	4
2607100	Furniture & Equipment	20,000	0	0	20,000	0	20,000	19,999	19,995	5	4
<b>26079</b>	<b>Carnegie School of Home Economics</b>	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
2607900	Carnegie School of Home Economics	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
<b>26081</b>	<b>Skills Development &amp; Employability Project</b>	540,000	0	530,593	1,070,593	0	1,070,593	785,124	785,004	285,589	120
2608100	Skills Development & Employability Project	540,000	0	530,593	1,070,593	0	1,070,593	785,124	785,004	285,589	120
<b>44066</b>	<b>Hospitality Training Institute</b>	490,000	0	0	490,000	0	490,000	279,585	279,541	210,459	44
4406600	Hospitality Training Institute	490,000	0	0	490,000	0	490,000	279,585	279,541	210,459	44

MS. S. E. HOOSEIN-OUTAR  
HEAD OF BUDGET AGENCY

**AGENCY 44 - MINISTRY OF CULTURE, YOUTH & SPORT**  
**CAPITAL APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>3,722,455</b>	<b>0</b>	<b>500,000</b>	<b>4,222,455</b>	<b>0</b>	<b>4,222,455</b>	<b>4,172,455</b>	<b>4,171,151</b>	<b>51,304</b>	<b>1,304</b>
<b>441- POLICY DEVELOPMENT &amp; ADMINISTRATION</b>		<b>24,000</b>	<b>0</b>	<b>0</b>	<b>24,000</b>	<b>0</b>	<b>24,000</b>	<b>24,000</b>	<b>23,936</b>	<b>64</b>	<b>64</b>
<b>12057 Buildings</b>		20,000	0	0	20,000	0	20,000	20,000	19,957	43	43
1205700 Buildings		20,000	0	0	20,000	0	20,000	20,000	19,957	43	43
<b>25066 Furniture &amp; Equipment</b>		4,000	0	0	4,000	0	4,000	4,000	3,979	21	21
2506600 Furniture & Equipment		4,000	0	0	4,000	0	4,000	4,000	3,979	21	21
<b>442- CULTURE</b>		<b>198,455</b>	<b>0</b>	<b>0</b>	<b>198,455</b>	<b>0</b>	<b>198,455</b>	<b>198,455</b>	<b>198,443</b>	<b>12</b>	<b>12</b>
<b>12057 Buildings</b>		138,455	0	0	138,455	0	138,455	138,455	138,454	1	1
1205700 Buildings		138,455	0	0	138,455	0	138,455	138,455	138,454	1	1
<b>25066 Furniture &amp; Equipment</b>		60,000	0	0	60,000	0	60,000	60,000	59,989	11	11
2506600 Furniture & Equipment		60,000	0	0	60,000	0	60,000	60,000	59,989	11	11
<b>443 - YOUTH</b>		<b>100,000</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>99,995</b>	<b>5</b>	<b>5</b>
<b>18004 Youth</b>		100,000	0	0	100,000	0	100,000	100,000	99,995	5	5
1800400 Youth		100,000	0	0	100,000	0	100,000	100,000	99,995	5	5
<b>444 - SPORT</b>		<b>3,400,000</b>	<b>0</b>	<b>500,000</b>	<b>3,900,000</b>	<b>0</b>	<b>3,900,000</b>	<b>3,850,000</b>	<b>3,848,777</b>	<b>51,223</b>	<b>1,223</b>
<b>44068 Multi-purpose Sport Facilities</b>		1,150,000	0	0	1,150,000	0	1,150,000	1,100,000	1,098,805	51,195	1,195
4406800 Multi-purpose Sport Facilities		1,150,000	0	0	1,150,000	0	1,150,000	1,100,000	1,098,805	51,195	1,195
<b>45063 National Sports Commission</b>		2,000,000	0	0	2,000,000	0	2,000,000	2,000,000	1,999,972	28	28
4506300 National Sports Commission		2,000,000	0	0	2,000,000	0	2,000,000	2,000,000	1,999,972	28	28
<b>45064 Grounds Enhancement Programme</b>		250,000	0	500,000	750,000	0	750,000	750,000	750,000	0	0
4506400 Grounds Enhancement Programme		250,000	0	500,000	750,000	0	750,000	750,000	750,000	0	0

MS. M. TUCKER  
HEAD OF BUDGET AGENCY

**AGENCY 45 - MINISTRY OF HOUSING & WATER  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>69,148,600</b>	<b>0</b>	<b>500,000</b>	<b>69,648,600</b>	<b>0</b>	<b>69,648,600</b>	<b>66,387,286</b>	<b>66,387,150</b>	<b>3,261,450</b>	<b>136</b>
<b>451 - HOUSING &amp; WATER</b>		<b>3,600</b>	<b>0</b>	<b>0</b>	<b>3,600</b>	<b>0</b>	<b>3,600</b>	<b>3,600</b>	<b>3,594</b>	<b>6</b>	<b>6</b>
<b>25070 Furniture &amp; Equipment</b>		3,600	0	0	3,600	0	3,600	3,600	3,594	6	6
2507000 Furniture & Equipment		3,600	0	0	3,600	0	3,600	3,600	3,594	6	6
<b>452 - HOUSING DEVELOPMENT</b>		<b>53,100,000</b>	<b>0</b>	<b>500,000</b>	<b>53,600,000</b>	<b>0</b>	<b>53,600,000</b>	<b>51,220,820</b>	<b>51,220,690</b>	<b>2,379,310</b>	<b>130</b>
<b>19031 Infrastructural Development &amp; Buildings</b>		50,000,000	0	500,000	50,500,000	0	50,500,000	50,500,000	50,500,000	0	0
1903100 Infrastructural Development & Buildings		50,000,000	0	500,000	50,500,000	0	50,500,000	50,500,000	50,500,000	0	0
<b>19039 Adequate Housing &amp; Urban Accessibility Programme</b>		1,000,000	0	0	1,000,000	0	1,000,000	720,820	720,690	279,310	130
1903900 Adequate Housing & Urban Accessibility Programme		1,000,000	0	0	1,000,000	0	1,000,000	720,820	720,690	279,310	130
<b>19050 Housing Development Programme</b>		2,100,000	0	0	2,100,000	0	2,100,000	0	0	2,100,000	0
1905000 Housing Development Programme		2,100,000	0	0	2,100,000	0	2,100,000	0	0	2,100,000	0
<b>453 - WATER SERVICE EXPANSION &amp; MANAGEMENT</b>		<b>16,045,000</b>	<b>0</b>	<b>0</b>	<b>16,045,000</b>	<b>0</b>	<b>16,045,000</b>	<b>15,162,866</b>	<b>15,162,866</b>	<b>882,134</b>	<b>0</b>
<b>16018 Water Supply Improvement Project</b>		1,000,000	0	0	1,000,000	0	1,000,000	117,866	117,866	882,134	0
1601800 Water Supply Improvement Project		1,000,000	0	0	1,000,000	0	1,000,000	117,866	117,866	882,134	0
<b>28021 Hinterland Water Supply</b>		1,400,000	0	0	1,400,000	0	1,400,000	1,400,000	1,400,000	0	0
2802100 Hinterland Water Supply		1,400,000	0	0	1,400,000	0	1,400,000	1,400,000	1,400,000	0	0
<b>28022 Coastal Water Supply</b>		12,000,000	0	0	12,000,000	0	12,000,000	12,000,000	12,000,000	0	0
2802200 Coastal Water Supply		12,000,000	0	0	12,000,000	0	12,000,000	12,000,000	12,000,000	0	0
<b>28026 Urban Sewerage &amp; Water</b>		1,645,000	0	0	1,645,000	0	1,645,000	1,645,000	1,645,000	0	0
2802600 Urban Sewerage & Water		1,645,000	0	0	1,645,000	0	1,645,000	1,645,000	1,645,000	0	0

MR. B. KUPPEN  
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>22,916,390</b>	<b>0</b>	<b>4,609,957</b>	<b>27,526,347</b>	<b>0</b>	<b>27,526,347</b>	<b>26,043,363</b>	<b>25,724,617</b>	<b>1,801,730</b>	<b>318,746</b>
<b>471 - POLICY DEVELOPMENT &amp; ADMINISTRATION</b>		<b>210,645</b>	<b>0</b>	<b>0</b>	<b>210,645</b>	<b>0</b>	<b>210,645</b>	<b>154,574</b>	<b>154,574</b>	<b>56,071</b>	<b>0</b>
<b>12162</b>	<b>Ministry of Health - Buildings</b>	160,645	0	0	160,645	0	160,645	104,584	104,584	56,061	0
1216200	Ministry of Health - Buildings	160,645	0	0	160,645	0	160,645	104,584	104,584	56,061	0
<b>24056</b>	<b>Land &amp; Water Transport</b>	20,000	0	0	20,000	0	20,000	19,990	19,990	10	0
2405600	Land & Water Transport	20,000	0	0	20,000	0	20,000	19,990	19,990	10	0
<b>25089</b>	<b>Office Furniture &amp; Equipment</b>	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
2508900	Office Furniture & Equipment	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
<b>472 - DISEASE CONTROL - COMMUNICABLE DISEASES</b>		<b>2,399,700</b>	<b>0</b>	<b>0</b>	<b>2,399,700</b>	<b>0</b>	<b>2,399,700</b>	<b>2,070,672</b>	<b>1,965,107</b>	<b>434,593</b>	<b>105,565</b>
<b>12162</b>	<b>Ministry of Health - Buildings</b>	9,000	0	0	9,000	0	9,000	7,875	7,875	1,125	0
1216200	Ministry of Health - Buildings	9,000	0	0	9,000	0	9,000	7,875	7,875	1,125	0
<b>24056</b>	<b>Land &amp; Water Transport</b>	1,200	0	0	1,200	0	1,200	1,190	1,190	10	0
2405600	Land & Water Transport	1,200	0	0	1,200	0	1,200	1,190	1,190	10	0
<b>25089</b>	<b>Office Furniture &amp; Equipment</b>	4,500	0	0	4,500	0	4,500	4,500	3,295	1,205	1,205
2508900	Office Furniture & Equipment	4,500	0	0	4,500	0	4,500	4,500	3,295	1,205	1,205
<b>25090</b>	<b>Equipment - Medical</b>	105,000	0	0	105,000	0	105,000	105,000	105,000	0	0
2509000	Equipment - Medical	105,000	0	0	105,000	0	105,000	105,000	105,000	0	0
<b>44027</b>	<b>HIV/TB/Malaria Programmes</b>	280,000	0	0	280,000	0	280,000	280,000	280,000	0	0
4402700	HIV/TB/Malaria Programmes	280,000	0	0	280,000	0	280,000	280,000	280,000	0	0
<b>44052</b>	<b>COVID-19 Response Programme</b>	2,000,000	0	0	2,000,000	0	2,000,000	1,672,107	1,567,747	432,253	104,360
4405200	COVID-19 Response Programme	2,000,000	0	0	2,000,000	0	2,000,000	1,672,107	1,567,747	432,253	104,360
<b>473 - FAMILY &amp; PRIMARY HEALTH CARE SERVICES</b>		<b>118,945</b>	<b>0</b>	<b>0</b>	<b>118,945</b>	<b>0</b>	<b>118,945</b>	<b>100,129</b>	<b>98,204</b>	<b>20,741</b>	<b>1,925</b>
<b>12162</b>	<b>Ministry of Health - Buildings</b>	21,945	0	0	21,945	0	21,945	3,393	3,393	18,552	0
1216200	Ministry of Health - Buildings	21,945	0	0	21,945	0	21,945	3,393	3,393	18,552	0
<b>24056</b>	<b>Land &amp; Water Transport</b>	32,000	0	0	32,000	0	32,000	31,736	31,736	264	0
2405600	Land & Water Transport	32,000	0	0	32,000	0	32,000	31,736	31,736	264	0
<b>25089</b>	<b>Office Furniture &amp; Equipment</b>	5,000	0	0	5,000	0	5,000	5,000	3,075	1,925	1,925
2508900	Office Furniture & Equipment	5,000	0	0	5,000	0	5,000	5,000	3,075	1,925	1,925
<b>25090</b>	<b>Equipment-Medical</b>	60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
2509000	Equipment-Medical	60,000	0	0	60,000	0	60,000	60,000	60,000	0	0

**AGENCY 47 - MINISTRY OF HEALTH  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>474 - REGIONAL &amp; CLINICAL SERVICES</b>		<b>19,073,900</b>	<b>0</b>	<b>4,609,957</b>	<b>23,683,857</b>	<b>0</b>	<b>23,683,857</b>	<b>22,898,241</b>	<b>22,883,524</b>	<b>800,333</b>	<b>14,717</b>
<b>12162</b>	<b>Ministry of Health - Buildings</b>	1,700,000	0	1,000,000	2,700,000	0	2,700,000	2,700,000	2,690,132	9,868	9,868
1216200	Ministry of Health - Buildings	1,700,000	0	1,000,000	2,700,000	0	2,700,000	2,700,000	2,690,132	9,868	9,868
<b>12163</b>	<b>Georgetown Public Hospital Corporation</b>	875,000	0	0	875,000	0	875,000	875,000	875,000	0	0
1216300	Georgetown Public Hospital Corporation	875,000	0	0	875,000	0	875,000	875,000	875,000	0	0
<b>24056</b>	<b>Land &amp; Water Transport</b>	84,900	0	0	84,900	0	84,900	84,842	84,842	58	0
2405600	Land & Water Transport	84,900	0	0	84,900	0	84,900	84,842	84,842	58	0
<b>25089</b>	<b>Office Furniture &amp; Equipment</b>	16,000	0	0	16,000	0	16,000	16,000	11,751	4,249	4,249
2508900	Office Furniture & Equipment	16,000	0	0	16,000	0	16,000	16,000	11,751	4,249	4,249
<b>25090</b>	<b>Equipment - Medical</b>	968,000	0	0	968,000	0	968,000	968,000	967,400	600	600
2509000	Equipment - Medical	968,000	0	0	968,000	0	968,000	968,000	967,400	600	600
<b>44028</b>	<b>Modernisation of Primary Health Care System</b>	830,000	0	0	830,000	0	830,000	44,442	44,442	785,558	0
4402800	Modernisation of Primary Health Care System	830,000	0	0	830,000	0	830,000	44,442	44,442	785,558	0
<b>44056</b>	<b>Health Sector Improvement Programme</b>	14,600,000	0	3,609,957	18,209,957	0	18,209,957	18,209,957	18,209,957	0	0
4405600	Health Sector Improvement Programme	14,600,000	0	3,609,957	18,209,957	0	18,209,957	18,209,957	18,209,957	0	0
<b>475 - HEALTH SCIENCES EDUCATION</b>		<b>641,000</b>	<b>0</b>	<b>0</b>	<b>641,000</b>	<b>0</b>	<b>641,000</b>	<b>382,123</b>	<b>196,291</b>	<b>444,709</b>	<b>185,832</b>
<b>12162</b>	<b>Ministry of Health - Buildings</b>	620,000	0	0	620,000	0	620,000	361,123	177,123	442,877	184,000
1216200	Ministry of Health - Buildings	620,000	0	0	620,000	0	620,000	361,123	177,123	442,877	184,000
<b>25089</b>	<b>Office Furniture &amp; Equipment</b>	21,000	0	0	21,000	0	21,000	21,000	19,168	1,832	1,832
2508900	Office Furniture & Equipment	21,000	0	0	21,000	0	21,000	21,000	19,168	1,832	1,832
<b>476 - STANDARDS &amp; TECHNICAL SERVICES</b>		<b>260,200</b>	<b>0</b>	<b>0</b>	<b>260,200</b>	<b>0</b>	<b>260,200</b>	<b>256,281</b>	<b>251,122</b>	<b>9,078</b>	<b>5,159</b>
<b>12162</b>	<b>Ministry of Health - Buildings</b>	12,000	0	0	12,000	0	12,000	8,286	6,097	5,903	2,189
1216200	Ministry of Health - Buildings	12,000	0	0	12,000	0	12,000	8,286	6,097	5,903	2,189
<b>24056</b>	<b>Land &amp; Water Transport</b>	31,700	0	0	31,700	0	31,700	31,495	31,495	205	0
2405600	Land & Water Transport	31,700	0	0	31,700	0	31,700	31,495	31,495	205	0
<b>25089</b>	<b>Office Furniture &amp; Equipment</b>	6,500	0	0	6,500	0	6,500	6,500	3,530	2,970	2,970
2508900	Office Furniture & Equipment	6,500	0	0	6,500	0	6,500	6,500	3,530	2,970	2,970
<b>25090</b>	<b>Equipment - Medical</b>	210,000	0	0	210,000	0	210,000	210,000	210,000	0	0
2509000	Equipment - Medical	210,000	0	0	210,000	0	210,000	210,000	210,000	0	0

**AGENCY 47 - MINISTRY OF HEALTH  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>477 - DISABILITY &amp; REHABILITATION SERVICES</b>		<b>60,000</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>60,000</b>	<b>59,997</b>	<b>59,301</b>	<b>699</b>	<b>696</b>
<b>24056</b>	<b>Land &amp; Water Transport</b>	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0
2405600	Land & Water Transport	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0
<b>25089</b>	<b>Office Furniture &amp; Equipment</b>	6,000	0	0	6,000	0	6,000	5,997	5,395	605	602
2508900	Office Furniture & Equipment	6,000	0	0	6,000	0	6,000	5,997	5,395	605	602
<b>25090</b>	<b>Equipment - Medical</b>	30,000	0	0	30,000	0	30,000	30,000	29,906	94	94
2509000	Equipment - Medical	30,000	0	0	30,000	0	30,000	30,000	29,906	94	94
<b>478 - DISEASE CONTROL - NON-COMMUNICABLE DISEASES</b>		<b>152,000</b>	<b>0</b>	<b>0</b>	<b>152,000</b>	<b>0</b>	<b>152,000</b>	<b>121,346</b>	<b>116,494</b>	<b>35,506</b>	<b>4,852</b>
<b>12162</b>	<b>Ministry of Health - Buildings</b>	45,000	0	0	45,000	0	45,000	14,346	14,346	30,654	0
1216200	Ministry of Health - Buildings	45,000	0	0	45,000	0	45,000	14,346	14,346	30,654	0
<b>25089</b>	<b>Office Furniture &amp; Equipment</b>	7,000	0	0	7,000	0	7,000	7,000	2,782	4,218	4,218
2508900	Office Furniture & Equipment	7,000	0	0	7,000	0	7,000	7,000	2,782	4,218	4,218
<b>25090</b>	<b>Equipment - Medical</b>	100,000	0	0	100,000	0	100,000	100,000	99,366	634	634
2509000	Equipment - Medical	100,000	0	0	100,000	0	100,000	100,000	99,366	634	634

MR. M. WATKINS  
HEAD OF BUDGET AGENCY



**AGENCY 51 - MINISTRY OF HOME AFFAIRS  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>7,007,000</b>	<b>0</b>	<b>4,253,370</b>	<b>11,260,370</b>	<b>0</b>	<b>11,260,370</b>	<b>11,260,370</b>	<b>11,260,072</b>	<b>298</b>	<b>298</b>
<b>511 - POLICY DEVELOPMENT &amp; ADMINISTRATION</b>		<b>261,000</b>	<b>0</b>	<b>0</b>	<b>261,000</b>	<b>0</b>	<b>261,000</b>	<b>261,000</b>	<b>260,971</b>	<b>29</b>	<b>29</b>
<b>12166 Buildings</b>		200,000	0	0	200,000	0	200,000	200,000	200,000	0	0
1216600 Buildings		200,000	0	0	200,000	0	200,000	200,000	200,000	0	0
<b>26082 Office Equipment &amp; Furniture</b>		40,000	0	0	40,000	0	40,000	40,000	39,971	29	29
2608200 Office Equipment & Furniture		40,000	0	0	40,000	0	40,000	40,000	39,971	29	29
<b>26091 Community Policing</b>		21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
2609100 Community Policing		21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
<b>512 - GUYANA POLICE FORCE</b>		<b>3,185,000</b>	<b>0</b>	<b>1,475,354</b>	<b>4,660,354</b>	<b>0</b>	<b>4,660,354</b>	<b>4,660,354</b>	<b>4,660,323</b>	<b>31</b>	<b>31</b>
<b>12168 Police Stations &amp; Buildings</b>		2,200,000	0	400,000	2,600,000	0	2,600,000	2,600,000	2,600,000	0	0
1216800 Police Stations & Buildings		2,200,000	0	400,000	2,600,000	0	2,600,000	2,600,000	2,600,000	0	0
<b>24059 Land &amp; Water Transport - Police</b>		500,000	0	400,000	900,000	0	900,000	900,000	899,977	23	23
2405900 Land & Water Transport - Police		500,000	0	400,000	900,000	0	900,000	900,000	899,977	23	23
<b>25095 Equipment &amp; Furniture - Police</b>		35,000	0	358,000	393,000	0	393,000	393,000	392,992	8	8
2509500 Equipment & Furniture - Police		35,000	0	358,000	393,000	0	393,000	393,000	392,992	8	8
<b>26083 Equipment - Police</b>		450,000	0	317,354	767,354	0	767,354	767,354	767,354	0	0
2608300 Equipment - Police		450,000	0	317,354	767,354	0	767,354	767,354	767,354	0	0

**AGENCY 51 - MINISTRY OF HOME AFFAIRS  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>513 - GUYANA PRISON SERVICE</b>		<b>2,338,000</b>	<b>0</b>	<b>0</b>	<b>2,338,000</b>	<b>0</b>	<b>2,338,000</b>	<b>2,338,000</b>	<b>2,337,943</b>	<b>57</b>	<b>57</b>
<b>12169</b>	<b>Buildings - Prisons</b>	2,148,000	0	0	2,148,000	0	2,148,000	2,148,000	2,148,000	0	0
1216900	Buildings - Prisons	2,148,000	0	0	2,148,000	0	2,148,000	2,148,000	2,148,000	0	0
<b>24060</b>	<b>Land &amp; Water Transport - Prisons</b>	15,000	0	0	15,000	0	15,000	15,000	14,943	57	57
2406000	Land & Water Transport - Prisons	15,000	0	0	15,000	0	15,000	15,000	14,943	57	57
<b>26084</b>	<b>Other Equipment - Prisons</b>	125,000	0	0	125,000	0	125,000	125,000	125,000	0	0
2608400	Other Equipment - Prisons	125,000	0	0	125,000	0	125,000	125,000	125,000	0	0
<b>26086</b>	<b>Tools &amp; Equipment - Prisons</b>	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
2608600	Tools & Equipment - Prisons	50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
<b>515 - GUYANA FIRE SERVICE</b>		<b>1,115,000</b>	<b>0</b>	<b>2,778,016</b>	<b>3,893,016</b>	<b>0</b>	<b>3,893,016</b>	<b>3,893,016</b>	<b>3,892,840</b>	<b>176</b>	<b>176</b>
<b>12204</b>	<b>Buildings - Fire</b>	482,000	0	0	482,000	0	482,000	482,000	482,000	0	0
1220400	Buildings - Fire	482,000	0	0	482,000	0	482,000	482,000	482,000	0	0
<b>24061</b>	<b>Land &amp; Water Transport - Fire</b>	489,000	0	2,778,016	3,267,016	0	3,267,016	3,267,016	3,267,016	0	0
2406100	Land & Water Transport - Fire	489,000	0	2,778,016	3,267,016	0	3,267,016	3,267,016	3,267,016	0	0
<b>26088</b>	<b>Communication Equipment - Fire</b>	13,500	0	0	13,500	0	13,500	13,500	13,324	176	176
2608800	Communication Equipment - Fire	13,500	0	0	13,500	0	13,500	13,500	13,324	176	176
<b>26089</b>	<b>Tools &amp; Equipment - Fire</b>	115,000	0	0	115,000	0	115,000	115,000	115,000	0	0
2608900	Tools & Equipment - Fire	115,000	0	0	115,000	0	115,000	115,000	115,000	0	0
<b>26090</b>	<b>Office Equipment &amp; Furniture - Fire</b>	15,500	0	0	15,500	0	15,500	15,500	15,500	0	0
2609000	Office Equipment & Furniture - Fire	15,500	0	0	15,500	0	15,500	15,500	15,500	0	0
<b>516 - GENERAL REGISTER OFFICE</b>		<b>8,000</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>	<b>7,996</b>	<b>4</b>	<b>4</b>
<b>17002</b>	<b>General Registrar's Office</b>	8,000	0	0	8,000	0	8,000	8,000	7,996	4	4
1700200	General Registrar's Office	8,000	0	0	8,000	0	8,000	8,000	7,996	4	4
<b>517 - CUSTOMS ANTI NARCOTICS</b>		<b>100,000</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>99,999</b>	<b>1</b>	<b>1</b>
<b>26092</b>	<b>Customs Anti Narcotics Unit</b>	100,000	0	0	100,000	0	100,000	100,000	99,999	1	1
2609200	Customs Anti Narcotics Unit	100,000	0	0	100,000	0	100,000	100,000	99,999	1	1

MR. A. ALLY  
HEAD OF BUDGET AGENCY

**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>474,677</b>	<b>0</b>	<b>0</b>	<b>474,677</b>	<b>0</b>	<b>474,677</b>	<b>296,887</b>	<b>295,891</b>	<b>178,786</b>	<b>996</b>
<b>521 - POLICY DEVELOPMENT &amp; ADMINISTRATION</b>		<b>454,000</b>	<b>0</b>	<b>0</b>	<b>454,000</b>	<b>0</b>	<b>454,000</b>	<b>276,210</b>	<b>275,230</b>	<b>178,770</b>	<b>980</b>
<b>12013</b>	<b>Buildings</b>	4,000	0	0	4,000	0	4,000	3,758	2,778	1,222	980
1201300	Buildings	4,000	0	0	4,000	0	4,000	3,758	2,778	1,222	980
<b>15015</b>	<b>Justice Sector Programme</b>	435,000	0	0	435,000	0	435,000	257,452	257,452	177,548	0
1501500	Justice Sector Programme	435,000	0	0	435,000	0	435,000	257,452	257,452	177,548	0
<b>25016</b>	<b>Furniture &amp; Equipment</b>	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
2501600	Furniture & Equipment	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
<b>523 - ATTORNEY GENERAL'S CHAMBERS</b>		<b>17,177</b>	<b>0</b>	<b>0</b>	<b>17,177</b>	<b>0</b>	<b>17,177</b>	<b>17,177</b>	<b>17,163</b>	<b>14</b>	<b>14</b>
<b>24011</b>	<b>Land Transport</b>	7,177	0	0	7,177	0	7,177	7,177	7,177	0	0
2401100	Land Transport	7,177	0	0	7,177	0	7,177	7,177	7,177	0	0
<b>25016</b>	<b>Furniture &amp; Equipment</b>	10,000	0	0	10,000	0	10,000	10,000	9,986	14	14
2501600	Furniture & Equipment	10,000	0	0	10,000	0	10,000	10,000	9,986	14	14
<b>524 - STATE SOLICITOR</b>		<b>3,500</b>	<b>0</b>	<b>0</b>	<b>3,500</b>	<b>0</b>	<b>3,500</b>	<b>3,500</b>	<b>3,498</b>	<b>2</b>	<b>2</b>
<b>25017</b>	<b>Furniture &amp; Equipment</b>	3,500	0	0	3,500	0	3,500	3,500	3,498	2	2
2501700	Furniture & Equipment	3,500	0	0	3,500	0	3,500	3,500	3,498	2	2

MS. A. CLARKE  
HEAD OF BUDGET AGENCY

**AGENCY 53 - GUYANA DEFENCE FORCE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>3,121,867</b>	<b>0</b>	<b>638,190</b>	<b>3,760,057</b>	<b>0</b>	<b>3,760,057</b>	<b>3,760,057</b>	<b>3,759,827</b>	<b>230</b>	<b>230</b>
<b>531 - DEFENCE &amp; SECURITY SUPPORT</b>		<b>3,121,867</b>	<b>0</b>	<b>638,190</b>	<b>3,760,057</b>	<b>0</b>	<b>3,760,057</b>	<b>3,760,057</b>	<b>3,759,827</b>	<b>230</b>	<b>230</b>
<b>12001 Buildings</b>		500,000	0	563,190	1,063,190	0	1,063,190	1,063,190	1,062,997	193	193
1200100 Buildings		500,000	0	563,190	1,063,190	0	1,063,190	1,063,190	1,062,997	193	193
<b>12003 Marine Development</b>		361,845	0	0	361,845	0	361,845	361,845	361,845	0	0
1200300 Marine Development		361,845	0	0	361,845	0	361,845	361,845	361,845	0	0
<b>24046 Air, Land &amp; Water Transport</b>		2,010,522	0	0	2,010,522	0	2,010,522	2,010,522	2,010,521	1	1
2404600 Air, Land & Water Transport		2,010,522	0	0	2,010,522	0	2,010,522	2,010,522	2,010,521	1	1
<b>25126 Furniture &amp; Equipment</b>		200,000	0	75,000	275,000	0	275,000	275,000	275,000	0	0
2512600 Furniture & Equipment		200,000	0	75,000	275,000	0	275,000	275,000	275,000	0	0
<b>28001 Pure Water Supply</b>		20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
2800100 Pure Water Supply		20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
<b>28002 Agriculture Development</b>		29,500	0	0	29,500	0	29,500	29,500	29,464	36	36
2800200 Agriculture Development		29,500	0	0	29,500	0	29,500	29,500	29,464	36	36

COMMANDER V. BURNETT  
HEAD OF BUDGET AGENCY

**AGENCY 55 - SUPREME COURT  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,500,000</b>	<b>0</b>	<b>0</b>	<b>1,500,000</b>	<b>0</b>	<b>1,500,000</b>	<b>1,331,264</b>	<b>1,331,263</b>	<b>168,737</b>	<b>1</b>
<b>551 - SUPREME COURT OF JUDICATURE</b>		<b>1,500,000</b>	<b>0</b>	<b>0</b>	<b>1,500,000</b>	<b>0</b>	<b>1,500,000</b>	<b>1,331,264</b>	<b>1,331,263</b>	<b>168,737</b>	<b>1</b>
<b>40006</b>	<b>Constitutional Agencies</b>	1,500,000	0	0	1,500,000	0	1,500,000	1,331,264	1,331,263	168,737	1
4000600	Constitutional Agencies	1,500,000	0	0	1,500,000	0	1,500,000	1,331,264	1,331,263	168,737	1

MS. S. LOVELL  
HEAD OF BUDGET AGENCY

**AGENCY 56 - PUBLIC PROSECUTIONS  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>63,560</b>	<b>0</b>	<b>0</b>	<b>63,560</b>	<b>0</b>	<b>63,560</b>	<b>63,560</b>	<b>44,932</b>	<b>18,628</b>	<b>18,628</b>
<b>561 - PUBLIC PROSECUTIONS</b>		<b>63,560</b>	<b>0</b>	<b>0</b>	<b>63,560</b>	<b>0</b>	<b>63,560</b>	<b>63,560</b>	<b>44,932</b>	<b>18,628</b>	<b>18,628</b>
40007	Constitutional Agencies	63,560	0	0	63,560	0	63,560	63,560	44,932	18,628	18,628
4000700	Constitutional Agencies	63,560	0	0	63,560	0	63,560	63,560	44,932	18,628	18,628

MS. S. ALI-HACK  
HEAD OF BUDGET AGENCY

**AGENCY 57 - OFFICE OF THE OMBUDSMAN  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>968</b>	<b>32</b>	<b>32</b>
<b>571 - PUBLIC SERVICE APPELLATE TRIBUNAL</b>		<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>968</b>	<b>32</b>	<b>32</b>
40008	Constitutional Agencies	1,000	0	0	1,000	0	1,000	1,000	968	32	32
4000800	Constitutional Agencies	1,000	0	0	1,000	0	1,000	1,000	968	32	32

MS. R. CHESTER  
HEAD OF BUDGET AGENCY

**AGENCY 59 - ETHNIC RELATIONS COMMISSION  
 CAPITAL APPROPRIATION ACCOUNT  
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,500</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>0</b>
<b>591 - ETHNIC RELATIONS COMMISSION</b>		<b>1,500</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>0</b>
40010	Constitutional Agencies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
4001000	Constitutional Agencies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0

MS. R. CHESTER  
 HEAD OF BUDGET AGENCY



**AGENCY 61 - RIGHTS COMMISSIONS OF GUYANA  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>3,485</b>	<b>0</b>	<b>0</b>	<b>3,485</b>	<b>0</b>	<b>3,485</b>	<b>3,432</b>	<b>3,414</b>	<b>71</b>	<b>18</b>
<b>611 - RIGHTS COMMISSIONS OF GUYANA</b>		<b>3,485</b>	<b>0</b>	<b>0</b>	<b>3,485</b>	<b>0</b>	<b>3,485</b>	<b>3,432</b>	<b>3,414</b>	<b>71</b>	<b>18</b>
<b>40011</b>	<b>Constitutional Agencies</b>	3,485	0	0	3,485	0	3,485	3,432	3,414	71	18
4001100	Constitutional Agencies	3,485	0	0	3,485	0	3,485	3,432	3,414	71	18

MS. C. BRANFORD  
HEAD OF BUDGET AGENCY

**AGENCY 62 - PUBLIC PROCUREMENT COMMISSION  
 CAPITAL APPROPRIATION ACCOUNT  
 FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>5,500</b>	<b>0</b>	<b>0</b>	<b>5,500</b>	<b>0</b>	<b>5,500</b>	<b>5,452</b>	<b>5,452</b>	<b>48</b>	<b>0</b>
<b>621 - PUBLIC PROCUREMENT COMMISSION</b>		<b>5,500</b>	<b>0</b>	<b>0</b>	<b>5,500</b>	<b>0</b>	<b>5,500</b>	<b>5,452</b>	<b>5,452</b>	<b>48</b>	<b>0</b>
40012	Constitutional Agencies	5,500	0	0	5,500	0	5,500	5,452	5,452	48	0
4001200	Constitutional Agencies	5,500	0	0	5,500	0	5,500	5,452	5,452	48	0

MS. C. CORBIN  
 HEAD OF BUDGET AGENCY

**AGENCY 71 - REGION 1: BARIMA/WAINI**  
**CAPITAL APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>888,500</b>	<b>0</b>	<b>0</b>	<b>888,500</b>	<b>0</b>	<b>888,500</b>	<b>887,440</b>	<b>886,244</b>	<b>2,256</b>	<b>1,196</b>
<b>711 - REGIONAL ADMINISTRATION &amp; FINANCE</b>		<b>20,000</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>19,990</b>	<b>19,979</b>	<b>21</b>	<b>11</b>
<b>12086 Buildings - Administration</b>		15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
1208600 Buildings - Administration		15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
<b>25025 Furniture &amp; Equipment - Administration</b>		4,000	0	0	4,000	0	4,000	4,000	3,989	11	11
2502500 Furniture & Equipment - Administration		4,000	0	0	4,000	0	4,000	4,000	3,989	11	11
<b>25027 Furniture &amp; Equipment - Staff Quarters</b>		1,000	0	0	1,000	0	1,000	990	990	10	0
2502700 Furniture & Equipment - Staff Quarters		1,000	0	0	1,000	0	1,000	990	990	10	0
<b>712 - PUBLIC WORKS</b>		<b>294,000</b>	<b>0</b>	<b>0</b>	<b>294,000</b>	<b>0</b>	<b>294,000</b>	<b>293,426</b>	<b>293,342</b>	<b>658</b>	<b>84</b>
<b>11002 Bridges</b>		44,000	0	0	44,000	0	44,000	44,000	44,000	0	0
1100200 Bridges		44,000	0	0	44,000	0	44,000	44,000	44,000	0	0
<b>12195 Buildings</b>		15,000	0	0	15,000	0	15,000	14,742	14,742	258	0
1219500 Buildings		15,000	0	0	15,000	0	15,000	14,742	14,742	258	0
<b>14004 Roads</b>		116,000	0	0	116,000	0	116,000	116,000	115,938	62	62
1400400 Roads		116,000	0	0	116,000	0	116,000	116,000	115,938	62	62
<b>19026 Infrastructural Development</b>		34,000	0	0	34,000	0	34,000	33,691	33,676	324	15
1902600 Infrastructural Development		34,000	0	0	34,000	0	34,000	33,691	33,676	324	15
<b>24015 Land &amp; Water Transport</b>		3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
2401500 Land & Water Transport		3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
<b>25096 Furniture &amp; Equipment</b>		1,500	0	0	1,500	0	1,500	1,493	1,486	14	7
2509600 Furniture & Equipment		1,500	0	0	1,500	0	1,500	1,493	1,486	14	7
<b>26014 Power Supply</b>		80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
2601400 Power Supply		80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
<b>713 - EDUCATION DELIVERY</b>		<b>211,000</b>	<b>0</b>	<b>0</b>	<b>211,000</b>	<b>0</b>	<b>211,000</b>	<b>210,978</b>	<b>210,029</b>	<b>971</b>	<b>949</b>
<b>12026 Buildings - Education</b>		150,000	0	0	150,000	0	150,000	150,000	149,458	542	542
1202600 Buildings - Education		150,000	0	0	150,000	0	150,000	150,000	149,458	542	542
<b>24015 Land &amp; Water Transport</b>		20,000	0	0	20,000	0	20,000	20,000	19,900	100	100
2401500 Land & Water Transport		20,000	0	0	20,000	0	20,000	20,000	19,900	100	100
<b>25026 Furniture &amp; Equipment - Education</b>		35,000	0	0	35,000	0	35,000	35,000	34,973	27	27
2502600 Furniture & Equipment - Education		35,000	0	0	35,000	0	35,000	35,000	34,973	27	27
<b>25027 Furniture &amp; Equipment - Staff Quarters</b>		6,000	0	0	6,000	0	6,000	5,978	5,698	302	280
2502700 Furniture & Equipment - Staff Quarters		6,000	0	0	6,000	0	6,000	5,978	5,698	302	280

**AGENCY 71 - REGION 1: BARIMA/WAINI  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>714 - HEALTH SERVICES</b>		<b>335,500</b>	<b>0</b>	<b>0</b>	<b>335,500</b>	<b>0</b>	<b>335,500</b>	<b>335,046</b>	<b>334,905</b>	<b>595</b>	<b>141</b>
<b>12024</b>	<b>Buildings-Health</b>	220,000	0	0	220,000	0	220,000	220,000	220,000	0	0
1202400	Buildings - Health	220,000	0	0	220,000	0	220,000	220,000	220,000	0	0
<b>24015</b>	<b>Land &amp; Water Transport</b>	23,000	0	0	23,000	0	23,000	22,553	22,552	448	1
2401500	Land & Water Transport	23,000	0	0	23,000	0	23,000	22,553	22,552	448	1
<b>25027</b>	<b>Furniture &amp; Equipment - Staff Quarters</b>	12,500	0	0	12,500	0	12,500	12,499	12,497	3	2
2502700	Furniture & Equipment - Staff Quarters	12,500	0	0	12,500	0	12,500	12,499	12,497	3	2
<b>25028</b>	<b>Furniture &amp; Equipment - Health</b>	80,000	0	0	80,000	0	80,000	79,994	79,856	144	138
2502800	Furniture & Equipment - Health	80,000	0	0	80,000	0	80,000	79,994	79,856	144	138
<b>715 - AGRICULTURE</b>		<b>28,000</b>	<b>0</b>	<b>0</b>	<b>28,000</b>	<b>0</b>	<b>28,000</b>	<b>28,000</b>	<b>27,989</b>	<b>11</b>	<b>11</b>
<b>13012</b>	<b>Agricultural Development</b>	28,000	0	0	28,000	0	28,000	28,000	27,989	11	11
1301200	Agricultural Development	28,000	0	0	28,000	0	28,000	28,000	27,989	11	11

MR. SEWCHAND  
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>920,595</b>	<b>0</b>	<b>0</b>	<b>920,595</b>	<b>0</b>	<b>920,595</b>	<b>920,581</b>	<b>920,579</b>	<b>16</b>	<b>2</b>
<b>721 - REGIONAL ADMINISTRATION &amp; FINANCE</b>		<b>29,900</b>	<b>0</b>	<b>0</b>	<b>29,900</b>	<b>0</b>	<b>29,900</b>	<b>29,890</b>	<b>29,888</b>	<b>12</b>	<b>2</b>
<b>12029 Buildings - Administration</b>		24,000	0	0	24,000	0	24,000	24,000	23,999	1	1
1202900 Buildings - Administration		24,000	0	0	24,000	0	24,000	24,000	23,999	1	1
<b>24016 Land &amp; Water Transport</b>		2,400	0	0	2,400	0	2,400	2,390	2,390	10	0
2401600 Land & Water Transport		2,400	0	0	2,400	0	2,400	2,390	2,390	10	0
<b>25030 Furniture &amp; Equipment - Administration</b>		3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
2503000 Furniture & Equipment - Administration		3,500	0	0	3,500	0	3,500	3,500	3,499	1	1
<b>722 - AGRICULTURE</b>		<b>99,895</b>	<b>0</b>	<b>0</b>	<b>99,895</b>	<b>0</b>	<b>99,895</b>	<b>99,895</b>	<b>99,895</b>	<b>0</b>	<b>0</b>
<b>13007 Miscellaneous Drainage &amp; Irrigation</b>		84,895	0	0	84,895	0	84,895	84,895	84,895	0	0
1300700 Miscellaneous Drainage & Irrigation		84,895	0	0	84,895	0	84,895	84,895	84,895	0	0
<b>24016 Land &amp; Water Transport</b>		2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
2401600 Land & Water Transport		2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
<b>25120 Furniture &amp; Equipment</b>		600	0	0	600	0	600	600	600	0	0
2512000 Furniture & Equipment		600	0	0	600	0	600	600	600	0	0
<b>44008 Other Equipment</b>		12,400	0	0	12,400	0	12,400	12,400	12,400	0	0
4400800 Other Equipment		12,400	0	0	12,400	0	12,400	12,400	12,400	0	0
<b>723 - PUBLIC WORKS</b>		<b>171,000</b>	<b>0</b>	<b>0</b>	<b>171,000</b>	<b>0</b>	<b>171,000</b>	<b>171,000</b>	<b>171,000</b>	<b>0</b>	<b>0</b>
<b>11003 Bridges</b>		55,000	0	0	55,000	0	55,000	55,000	55,000	0	0
1100300 Bridges		55,000	0	0	55,000	0	55,000	55,000	55,000	0	0
<b>14005 Roads</b>		108,000	0	0	108,000	0	108,000	108,000	108,000	0	0
1400500 Roads		108,000	0	0	108,000	0	108,000	108,000	108,000	0	0
<b>24016 Land &amp; Water Transport</b>		7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
2401600 Land & Water Transport		7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
<b>25120 Furniture &amp; Equipment</b>		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 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>724 - EDUCATION DELIVERY</b>		<b>446,800</b>	<b>0</b>	<b>0</b>	<b>446,800</b>	<b>0</b>	<b>446,800</b>	<b>446,796</b>	<b>446,796</b>	<b>4</b>	<b>0</b>
<b>12028</b>	<b>Buildings - Education</b>	394,500	0	0	394,500	0	394,500	394,500	394,500	0	0
1202800	Buildings - Education	394,500	0	0	394,500	0	394,500	394,500	394,500	0	0
<b>24016</b>	<b>Land &amp; Water Transport</b>	19,300	0	0	19,300	0	19,300	19,296	19,296	4	0
2401600	Land & Water Transport	19,300	0	0	19,300	0	19,300	19,296	19,296	4	0
<b>25029</b>	<b>Furniture &amp; Equipment - Education</b>	33,000	0	0	33,000	0	33,000	33,000	33,000	0	0
2502900	Furniture & Equipment - Education	33,000	0	0	33,000	0	33,000	33,000	33,000	0	0
<b>725 - HEALTH SERVICES</b>		<b>173,000</b>	<b>0</b>	<b>0</b>	<b>173,000</b>	<b>0</b>	<b>173,000</b>	<b>173,000</b>	<b>173,000</b>	<b>0</b>	<b>0</b>
<b>12027</b>	<b>Buildings- Health</b>	61,000	0	0	61,000	0	61,000	61,000	61,000	0	0
1202700	Buildings - Health	61,000	0	0	61,000	0	61,000	61,000	61,000	0	0
<b>24016</b>	<b>Land &amp; Water Transport</b>	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
2401600	Land & Water Transport	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
<b>26016</b>	<b>Furniture &amp; Equipment- Health</b>	95,000	0	0	95,000	0	95,000	95,000	95,000	0	0
2601600	Furniture & Equipment- Health	95,000	0	0	95,000	0	95,000	95,000	95,000	0	0

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 2023**

Project Code	Description	Approved Allotment (Allotment1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>993,250</b>	<b>0</b>	<b>0</b>	<b>993,250</b>	<b>0</b>	<b>993,250</b>	<b>993,028</b>	<b>992,712</b>	<b>538</b>	<b>316</b>
<b>731 - REGIONAL ADMINISTRATION &amp; FINANCE</b>		<b>4,500</b>	<b>0</b>	<b>0</b>	<b>4,500</b>	<b>0</b>	<b>4,500</b>	<b>4,500</b>	<b>4,498</b>	<b>2</b>	<b>2</b>
<b>25032 Furniture &amp; Equipment - Administration</b>		4,500	0	0	4,500	0	4,500	4,500	4,498	2	2
2503200 Furniture & Equipment - Administration		4,500	0	0	4,500	0	4,500	4,500	4,498	2	2
<b>732 - AGRICULTURE</b>		<b>114,000</b>	<b>0</b>	<b>0</b>	<b>114,000</b>	<b>0</b>	<b>114,000</b>	<b>113,964</b>	<b>113,947</b>	<b>53</b>	<b>17</b>
<b>13008 Agricultural Development- D &amp; I</b>		114,000	0	0	114,000	0	114,000	113,964	113,947	53	17
1300800 Agricultural Development- D & I		114,000	0	0	114,000	0	114,000	113,964	113,947	53	17
<b>733 - PUBLIC WORKS</b>		<b>259,000</b>	<b>0</b>	<b>0</b>	<b>259,000</b>	<b>0</b>	<b>259,000</b>	<b>259,000</b>	<b>258,961</b>	<b>39</b>	<b>39</b>
<b>11004 Bridges</b>		114,000	0	0	114,000	0	114,000	114,000	113,999	1	1
1100400 Bridges		114,000	0	0	114,000	0	114,000	114,000	113,999	1	1
<b>14006 Roads</b>		145,000	0	0	145,000	0	145,000	145,000	144,962	38	38
1400600 Roads		145,000	0	0	145,000	0	145,000	145,000	144,962	38	38
<b>734 - EDUCATION DELIVERY</b>		<b>372,000</b>	<b>0</b>	<b>0</b>	<b>372,000</b>	<b>0</b>	<b>372,000</b>	<b>372,000</b>	<b>371,869</b>	<b>131</b>	<b>131</b>
<b>12030 Buildings - Education</b>		300,000	0	0	300,000	0	300,000	300,000	299,998	2	2
1203000 Buildings - Education		300,000	0	0	300,000	0	300,000	300,000	299,998	2	2
<b>24017 Land &amp; Water Transport</b>		20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
2401700 Land & Water Transport		20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
<b>25033 Furniture &amp; Equipment - Education</b>		50,000	0	0	50,000	0	50,000	50,000	49,914	86	86
2503300 Furniture & Equipment - Education		50,000	0	0	50,000	0	50,000	50,000	49,914	86	86
<b>25136 Furniture &amp; Equipment - Staff Quarters</b>		2,000	0	0	2,000	0	2,000	2,000	1,957	43	43
2513600 Furniture & Equipment - Staff Quarters		2,000	0	0	2,000	0	2,000	2,000	1,957	43	43
<b>735 - HEALTH SERVICES</b>		<b>243,750</b>	<b>0</b>	<b>0</b>	<b>243,750</b>	<b>0</b>	<b>243,750</b>	<b>243,564</b>	<b>243,437</b>	<b>313</b>	<b>127</b>
<b>12031 Buildings-Health</b>		80,750	0	0	80,750	0	80,750	80,665	80,542	208	123
1203100 Buildings - Health		80,750	0	0	80,750	0	80,750	80,665	80,542	208	123
<b>24017 Land &amp; Water Transport</b>		28,000	0	0	28,000	0	28,000	27,900	27,900	100	0
2401700 Land & Water Transport		28,000	0	0	28,000	0	28,000	27,900	27,900	100	0
<b>25128 Furniture &amp; Equipment</b>		135,000	0	0	135,000	0	135,000	134,999	134,995	5	4
2512800 Furniture & Equipment		135,000	0	0	135,000	0	135,000	134,999	134,995	5	4

MR. J. SOMWAR  
HEAD OF BUDGET AGENCY

**AGENCY 74 - REGION 4: DEMERARA/MAHAICA**  
**CAPITAL APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>866,980</b>	<b>0</b>	<b>0</b>	<b>866,980</b>	<b>0</b>	<b>866,980</b>	<b>866,957</b>	<b>866,945</b>	<b>35</b>	<b>12</b>
<b>741 - REGIONAL ADMINISTRATION &amp; FINANCE</b>		<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>2,986</b>	<b>2,986</b>	<b>14</b>	<b>0</b>
<b>25068 Furniture &amp; Equipment - Administration</b>		3,000	0	0	3,000	0	3,000	2,986	2,986	14	0
2506800 Furniture & Equipment - Administration		3,000	0	0	3,000	0	3,000	2,986	2,986	14	0
<b>742 - AGRICULTURE</b>		<b>37,000</b>	<b>0</b>	<b>0</b>	<b>37,000</b>	<b>0</b>	<b>37,000</b>	<b>37,000</b>	<b>36,998</b>	<b>2</b>	<b>2</b>
<b>17012 Agricultural Development</b>		37,000	0	0	37,000	0	37,000	37,000	36,998	2	2
1701200 Agricultural Development		37,000	0	0	37,000	0	37,000	37,000	36,998	2	2
<b>743 - PUBLIC WORKS</b>		<b>179,480</b>	<b>0</b>	<b>0</b>	<b>179,480</b>	<b>0</b>	<b>179,480</b>	<b>179,480</b>	<b>179,478</b>	<b>2</b>	<b>2</b>
<b>11005 Bridges</b>		46,000	0	0	46,000	0	46,000	46,000	45,999	1	1
1100500 Bridges		46,000	0	0	46,000	0	46,000	46,000	45,999	1	1
<b>14007 Roads</b>		133,480	0	0	133,480	0	133,480	133,480	133,479	1	1
1400700 Roads		133,480	0	0	133,480	0	133,480	133,480	133,479	1	1
<b>744 - EDUCATION DELIVERY</b>		<b>439,000</b>	<b>0</b>	<b>0</b>	<b>439,000</b>	<b>0</b>	<b>439,000</b>	<b>438,999</b>	<b>438,999</b>	<b>1</b>	<b>0</b>
<b>12033 Buildings - Education</b>		355,000	0	0	355,000	0	355,000	354,999	354,999	1	0
1203300 Buildings - Education		355,000	0	0	355,000	0	355,000	354,999	354,999	1	0
<b>24079 Land &amp; Water Transport</b>		44,000	0	0	44,000	0	44,000	44,000	44,000	0	0
2407900 Land & Water Transport		44,000	0	0	44,000	0	44,000	44,000	44,000	0	0
<b>25034 Furniture &amp; Equipment - Education</b>		40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
2503400 Furniture & Equipment - Education		40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
<b>745 - HEALTH SERVICES</b>		<b>208,500</b>	<b>0</b>	<b>0</b>	<b>208,500</b>	<b>0</b>	<b>208,500</b>	<b>208,492</b>	<b>208,484</b>	<b>16</b>	<b>8</b>
<b>12035 Buildings - Health</b>		128,500	0	0	128,500	0	128,500	128,500	128,500	0	0
1203500 Buildings - Health		128,500	0	0	128,500	0	128,500	128,500	128,500	0	0
<b>25037 Furniture &amp; Equipment - Health</b>		80,000	0	0	80,000	0	80,000	79,992	79,984	16	8
2503700 Furniture & Equipment - Health		80,000	0	0	80,000	0	80,000	79,992	79,984	16	8

MR. D. GAJRAJ  
HEAD OF BUDGET AGENCY



**AGENCY 75 - REGION 5: MAHAICA/BERBICE**  
**CAPITAL APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>666,180</b>	<b>0</b>	<b>0</b>	<b>666,180</b>	<b>0</b>	<b>666,180</b>	<b>664,163</b>	<b>662,954</b>	<b>3,226</b>	<b>1,209</b>
<b>751 - REGIONAL ADMINISTRATION &amp; FINANCE</b>		<b>5,500</b>	<b>0</b>	<b>0</b>	<b>5,500</b>	<b>0</b>	<b>5,500</b>	<b>5,499</b>	<b>5,498</b>	<b>2</b>	<b>1</b>
<b>25039 Furniture &amp; Equipment - Administration</b>		5,500	0	0	5,500	0	5,500	5,499	5,498	2	1
2503900 Furniture & Equipment - Administration		5,500	0	0	5,500	0	5,500	5,499	5,498	2	1
<b>752 - AGRICULTURE</b>		<b>100,780</b>	<b>0</b>	<b>0</b>	<b>100,780</b>	<b>0</b>	<b>100,780</b>	<b>100,738</b>	<b>100,738</b>	<b>42</b>	<b>0</b>
<b>13009 Drainage &amp; Irrigation</b>		100,780	0	0	100,780	0	100,780	100,738	100,738	42	0
1300900 Drainage & Irrigation		100,780	0	0	100,780	0	100,780	100,738	100,738	42	0
<b>753 - PUBLIC WORKS</b>		<b>144,900</b>	<b>0</b>	<b>0</b>	<b>144,900</b>	<b>0</b>	<b>144,900</b>	<b>143,983</b>	<b>143,901</b>	<b>999</b>	<b>82</b>
<b>11006 Bridges</b>		32,000	0	0	32,000	0	32,000	31,973	31,945	55	28
1100600 Bridges		32,000	0	0	32,000	0	32,000	31,973	31,945	55	28
<b>14008 Roads</b>		112,000	0	0	112,000	0	112,000	111,182	111,128	872	54
1400800 Roads		112,000	0	0	112,000	0	112,000	111,182	111,128	872	54
<b>44071 Other Equipment</b>		900	0	0	900	0	900	828	828	72	0
4407100 Other Equipment		900	0	0	900	0	900	828	828	72	0
<b>754 - EDUCATION DELIVERY</b>		<b>178,500</b>	<b>0</b>	<b>0</b>	<b>178,500</b>	<b>0</b>	<b>178,500</b>	<b>178,409</b>	<b>177,284</b>	<b>1,216</b>	<b>1,125</b>
<b>12036 Buildings - Education</b>		110,000	0	0	110,000	0	110,000	109,930	108,805	1,195	1,125
1203600 Buildings - Education		110,000	0	0	110,000	0	110,000	109,930	108,805	1,195	1,125
<b>24019 Land &amp; Water Transport</b>		23,500	0	0	23,500	0	23,500	23,480	23,480	20	0
2401900 Land & Water Transport		23,500	0	0	23,500	0	23,500	23,480	23,480	20	0
<b>25038 Furniture &amp; Equipment - Education</b>		45,000	0	0	45,000	0	45,000	44,999	44,999	1	0
2503800 Furniture & Equipment - Education		45,000	0	0	45,000	0	45,000	44,999	44,999	1	0
<b>755 - HEALTH SERVICES</b>		<b>236,500</b>	<b>0</b>	<b>0</b>	<b>236,500</b>	<b>0</b>	<b>236,500</b>	<b>235,534</b>	<b>235,533</b>	<b>967</b>	<b>1</b>
<b>12037 Buildings - Health</b>		101,000	0	0	101,000	0	101,000	100,049	100,049	951	0
1203700 Buildings - Health		101,000	0	0	101,000	0	101,000	100,049	100,049	951	0
<b>24019 Land &amp; Water Transport</b>		5,500	0	0	5,500	0	5,500	5,496	5,496	4	0
2401900 Land & Water Transport		5,500	0	0	5,500	0	5,500	5,496	5,496	4	0
<b>25040 Furniture &amp; Equipment - Health</b>		130,000	0	0	130,000	0	130,000	129,989	129,988	12	1
2504000 Furniture & Equipment - Health		130,000	0	0	130,000	0	130,000	129,989	129,988	12	1

MR. D. ROOPLALL  
HEAD OF BUDGET AGENCY

**AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE**  
**CAPITAL APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>1,066,490</b>	<b>0</b>	<b>0</b>	<b>1,066,490</b>	<b>0</b>	<b>1,066,490</b>	<b>1,066,490</b>	<b>1,066,490</b>	<b>0</b>	<b>0</b>
<b>761 - REGIONAL ADMINISTRATION &amp; FINANCE</b>		<b>42,500</b>	<b>0</b>	<b>0</b>	<b>42,500</b>	<b>0</b>	<b>42,500</b>	<b>42,500</b>	<b>42,500</b>	<b>0</b>	<b>0</b>
<b>12081 Buildings - Administration</b>		30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
1208100 Buildings - Administration		30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
<b>24020 Land &amp; Water Transport</b>		9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
2402000 Land & Water Transport		9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
<b>25042 Furniture &amp; Equipment - Administration</b>		3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
2504200 Furniture & Equipment - Administration		3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
<b>762 - AGRICULTURE</b>		<b>79,500</b>	<b>0</b>	<b>0</b>	<b>79,500</b>	<b>0</b>	<b>79,500</b>	<b>79,500</b>	<b>79,500</b>	<b>0</b>	<b>0</b>
<b>13010 Drainage &amp; Irrigation</b>		71,500	0	0	71,500	0	71,500	71,500	71,500	0	0
1301000 Drainage & Irrigation		71,500	0	0	71,500	0	71,500	71,500	71,500	0	0
<b>24020 Land &amp; Water Transport</b>		8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
2402000 Land & Water Transport		8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
<b>763 - PUBLIC WORKS</b>		<b>359,800</b>	<b>0</b>	<b>0</b>	<b>359,800</b>	<b>0</b>	<b>359,800</b>	<b>359,800</b>	<b>359,800</b>	<b>0</b>	<b>0</b>
<b>11007 Bridges</b>		54,500	0	0	54,500	0	54,500	54,500	54,500	0	0
1100700 Bridges		54,500	0	0	54,500	0	54,500	54,500	54,500	0	0
<b>14010 Roads</b>		300,800	0	0	300,800	0	300,800	300,800	300,800	0	0
1401000 Roads		300,800	0	0	300,800	0	300,800	300,800	300,800	0	0
<b>24020 Land &amp; Water Transport</b>		4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
2402000 Land & Water Transport		4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
<b>764 - EDUCATION DELIVERY</b>		<b>289,800</b>	<b>0</b>	<b>0</b>	<b>289,800</b>	<b>0</b>	<b>289,800</b>	<b>289,800</b>	<b>289,800</b>	<b>0</b>	<b>0</b>
<b>12039 Buildings - Education</b>		206,200	0	0	206,200	0	206,200	206,200	206,200	0	0
1203900 Buildings - Education		206,200	0	0	206,200	0	206,200	206,200	206,200	0	0
<b>24020 Land &amp; Water Transport</b>		33,600	0	0	33,600	0	33,600	33,600	33,600	0	0
2402000 Land & Water Transport		33,600	0	0	33,600	0	33,600	33,600	33,600	0	0
<b>25041 Furniture &amp; Equipment - Education</b>		50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
2504100 Furniture & Equipment - Education		50,000	0	0	50,000	0	50,000	50,000	50,000	0	0

**AGENCY 76 - REGION 6: EAST BERBICE/CORENTYNE**  
**CAPITAL APPROPRIATION ACCOUNT**  
**FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>765</b>	<b>HEALTH SERVICES</b>	<b>294,890</b>	<b>0</b>	<b>0</b>	<b>294,890</b>	<b>0</b>	<b>294,890</b>	<b>294,890</b>	<b>294,890</b>	<b>0</b>	<b>0</b>
<b>12040</b>	<b>Buildings- Health</b>	186,390	0	0	186,390	0	186,390	186,390	186,390	0	0
1204000	Buildings - Health	186,390	0	0	186,390	0	186,390	186,390	186,390	0	0
<b>24020</b>	<b>Land &amp; Water Transport</b>	28,500	0	0	28,500	0	28,500	28,500	28,500	0	0
2402000	Land & Water Transport	28,500	0	0	28,500	0	28,500	28,500	28,500	0	0
<b>25043</b>	<b>Furniture &amp; Equipment - Health</b>	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
2504300	Furniture & Equipment - Health	80,000	0	0	80,000	0	80,000	80,000	80,000	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 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>667,600</b>	<b>0</b>	<b>0</b>	<b>667,600</b>	<b>0</b>	<b>667,600</b>	<b>667,506</b>	<b>667,505</b>	<b>95</b>	<b>1</b>
<b>771- REGIONAL ADMINISTRATION &amp; FINANCE</b>		<b>16,000</b>	<b>0</b>	<b>0</b>	<b>16,000</b>	<b>0</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>0</b>	<b>0</b>
<b>12043 Buildings - Administration</b>		10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
1204300 Buildings - Administration		10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
<b>25076 Furniture &amp; Equipment</b>		1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
2507600 Furniture & Equipment		1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
<b>26019 Furniture &amp; Equipment</b>		4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
2601900 Furniture & Equipment		4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
<b>772 - PUBLIC WORKS</b>		<b>113,500</b>	<b>0</b>	<b>0</b>	<b>113,500</b>	<b>0</b>	<b>113,500</b>	<b>113,496</b>	<b>113,496</b>	<b>4</b>	<b>0</b>
<b>14011 Roads</b>		60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
1401100 Roads		60,000	0	0	60,000	0	60,000	60,000	60,000	0	0
<b>14021 Bridges</b>		35,500	0	0	35,500	0	35,500	35,500	35,500	0	0
1402100 Bridges		35,500	0	0	35,500	0	35,500	35,500	35,500	0	0
<b>15009 Sea &amp; River Defence</b>		14,000	0	0	14,000	0	14,000	13,999	13,999	1	0
1500900 Sea & River Defence		14,000	0	0	14,000	0	14,000	13,999	13,999	1	0
<b>24021 Land &amp; Water Transport</b>		4,000	0	0	4,000	0	4,000	3,997	3,997	3	0
2402100 Land & Water Transport		4,000	0	0	4,000	0	4,000	3,997	3,997	3	0
<b>773 - EDUCATION DELIVERY</b>		<b>278,500</b>	<b>0</b>	<b>0</b>	<b>278,500</b>	<b>0</b>	<b>278,500</b>	<b>278,494</b>	<b>278,493</b>	<b>7</b>	<b>1</b>
<b>12041 Buildings - Education</b>		180,000	0	0	180,000	0	180,000	179,994	179,994	6	0
1204100 Buildings - Education		180,000	0	0	180,000	0	180,000	179,994	179,994	6	0
<b>24021 Land &amp; Water Transport</b>		14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
2402100 Land & Water Transport		14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
<b>25044 Furniture &amp; Equipment - Education</b>		49,000	0	0	49,000	0	49,000	49,000	49,000	0	0
2504400 Furniture & Equipment - Education		49,000	0	0	49,000	0	49,000	49,000	49,000	0	0
<b>25076 Furniture &amp; Equipment - Staff Quarters</b>		10,000	0	0	10,000	0	10,000	10,000	9,999	1	1
2507600 Furniture & Equipment - Staff Quarters		10,000	0	0	10,000	0	10,000	10,000	9,999	1	1
<b>28006 Water Supply</b>		25,500	0	0	25,500	0	25,500	25,500	25,500	0	0
2800600 Water Supply		25,500	0	0	25,500	0	25,500	25,500	25,500	0	0

**AGENCY 77 - REGION 7: CUYUNI/MAZARUNI  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>774 - HEALTH SERVICES</b>		<b>229,600</b>	<b>0</b>	<b>0</b>	<b>229,600</b>	<b>0</b>	<b>229,600</b>	<b>229,516</b>	<b>229,516</b>	<b>84</b>	<b>0</b>
<b>12042</b>	<b>Buildings - Health</b>	110,000	0	0	110,000	0	110,000	110,000	110,000	0	0
1204200	Buildings - Health	110,000	0	0	110,000	0	110,000	110,000	110,000	0	0
<b>24021</b>	<b>Land &amp; Water Transport</b>	26,600	0	0	26,600	0	26,600	26,516	26,516	84	0
2402100	Land & Water Transport	26,600	0	0	26,600	0	26,600	26,516	26,516	84	0
<b>25076</b>	<b>Furniture &amp; Equipment - Staff Quarts</b>	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
2507600	Furniture & Equipment - Staff Quarts	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
<b>26018</b>	<b>Furniture &amp; Equipment - Health</b>	90,000	0	0	90,000	0	90,000	90,000	90,000	0	0
2601800	Furniture & Equipment - Health	90,000	0	0	90,000	0	90,000	90,000	90,000	0	0
<b>775 - AGRICULTURE</b>		<b>30,000</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>0</b>
<b>13012</b>	<b>Agricultural Development</b>	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
1301200	Agricultural Development	30,000	0	0	30,000	0	30,000	30,000	30,000	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 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>644,145</b>	<b>0</b>	<b>0</b>	<b>644,145</b>	<b>0</b>	<b>644,145</b>	<b>644,082</b>	<b>641,814</b>	<b>2,331</b>	<b>2,268</b>
<b>781 - REGIONAL ADMINISTRATION &amp; FINANCE</b>		<b>15,700</b>	<b>0</b>	<b>0</b>	<b>15,700</b>	<b>0</b>	<b>15,700</b>	<b>15,698</b>	<b>15,688</b>	<b>12</b>	<b>10</b>
<b>12090 Buildings - Administration</b>		13,000	0	0	13,000	0	13,000	12,998	12,998	2	0
1209000 Buildings - Administration		13,000	0	0	13,000	0	13,000	12,998	12,998	2	0
<b>12091 Furniture &amp; Equipment - Staff Quarters</b>		1,200	0	0	1,200	0	1,200	1,200	1,190	10	10
1209100 Furniture & Equipment - Staff Quarters		1,200	0	0	1,200	0	1,200	1,200	1,190	10	10
<b>25047 Furniture &amp; Equipment - Administration</b>		1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
2504700 Furniture & Equipment - Administration		1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
<b>782 - PUBLIC WORKS</b>		<b>94,445</b>	<b>0</b>	<b>0</b>	<b>94,445</b>	<b>0</b>	<b>94,445</b>	<b>94,435</b>	<b>94,357</b>	<b>88</b>	<b>78</b>
<b>11008 Bridges</b>		50,445	0	0	50,445	0	50,445	50,445	50,368	77	77
1100800 Bridges		50,445	0	0	50,445	0	50,445	50,445	50,368	77	77
<b>14012 Roads</b>		30,000	0	0	30,000	0	30,000	29,995	29,994	6	1
1401200 Roads		30,000	0	0	30,000	0	30,000	29,995	29,994	6	1
<b>44072 Other Equipment</b>		14,000	0	0	14,000	0	14,000	13,995	13,995	5	0
4407200 Other Equipment		14,000	0	0	14,000	0	14,000	13,995	13,995	5	0
<b>783 - EDUCATION DELIVERY</b>		<b>325,500</b>	<b>0</b>	<b>0</b>	<b>325,500</b>	<b>0</b>	<b>325,500</b>	<b>325,500</b>	<b>325,066</b>	<b>434</b>	<b>434</b>
<b>12044 Buildings - Education</b>		273,000	0	0	273,000	0	273,000	273,000	272,676	324	324
1204400 Buildings - Education		273,000	0	0	273,000	0	273,000	273,000	272,676	324	324
<b>12091 Furniture &amp; Equipment - Staff Quarters</b>		2,000	0	0	2,000	0	2,000	2,000	1,890	110	110
1209100 Furniture & Equipment - Staff Quarters		2,000	0	0	2,000	0	2,000	2,000	1,890	110	110
<b>24022 Land &amp; Water Transport</b>		10,500	0	0	10,500	0	10,500	10,500	10,500	0	0
2402200 Land & Water Transport		10,500	0	0	10,500	0	10,500	10,500	10,500	0	0
<b>25045 Furniture &amp; Equipment - Education</b>		40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
2504500 Furniture & Equipment - Education		40,000	0	0	40,000	0	40,000	40,000	40,000	0	0

**AGENCY 78 - REGION 8: POTARO/SIPARUNI  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>784 - HEALTH SERVICES</b>		<b>196,500</b>	<b>0</b>	<b>0</b>	<b>196,500</b>	<b>0</b>	<b>196,500</b>	<b>196,449</b>	<b>194,705</b>	<b>1,795</b>	<b>1,744</b>
<b>12046</b>	<b>Buildings- Health</b>	104,000	0	0	104,000	0	104,000	103,999	103,825	175	174
1204600	Buildings - Health	104,000	0	0	104,000	0	104,000	103,999	103,825	175	174
<b>12091</b>	<b>Furniture &amp; Equipment - Staff Quarters</b>	10,000	0	0	10,000	0	10,000	10,000	8,430	1,570	1,570
1209100	Furniture & Equipment - Staff Quarters	10,000	0	0	10,000	0	10,000	10,000	8,430	1,570	1,570
<b>24022</b>	<b>Land &amp; Water Transport</b>	2,500	0	0	2,500	0	2,500	2,450	2,450	50	0
2402200	Land & Water Transport	2,500	0	0	2,500	0	2,500	2,450	2,450	50	0
<b>25048</b>	<b>Furniture &amp; Equipment -Health</b>	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
2504800	Furniture & Equipment - Health	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
<b>785 - AGRICULTURE</b>		<b>12,000</b>	<b>0</b>	<b>0</b>	<b>12,000</b>	<b>0</b>	<b>12,000</b>	<b>12,000</b>	<b>11,998</b>	<b>2</b>	<b>2</b>
17020	<b>Agricultural Development</b>	12,000	0	0	12,000	0	12,000	12,000	11,998	2	2
1702000	Agricultural Development	12,000	0	0	12,000	0	12,000	12,000	11,998	2	2

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 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>814,150</b>	<b>0</b>	<b>0</b>	<b>814,150</b>	<b>0</b>	<b>814,150</b>	<b>814,150</b>	<b>814,148</b>	<b>2</b>	<b>2</b>
<b>791 - REGIONAL ADMINISTRATION &amp; FINANCE</b>		<b>16,800</b>	<b>0</b>	<b>0</b>	<b>16,800</b>	<b>0</b>	<b>16,800</b>	<b>16,800</b>	<b>16,798</b>	<b>2</b>	<b>2</b>
<b>12049 Buildings - Administration</b>		12,000	0	0	12,000	0	12,000	12,000	11,998	2	2
1204900 Buildings - Administration		12,000	0	0	12,000	0	12,000	12,000	11,998	2	2
<b>25049 Furniture - Staff Quarters</b>		1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
2504900 Furniture - Staff Quarters		1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
<b>25051 Furniture &amp; Equipment - Administration</b>		3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
2505100 Furniture & Equipment - Administration		3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
<b>792 - AGRICULTURE</b>		<b>42,350</b>	<b>0</b>	<b>0</b>	<b>42,350</b>	<b>0</b>	<b>42,350</b>	<b>42,350</b>	<b>42,350</b>	<b>0</b>	<b>0</b>
<b>17014 Agricultural Development</b>		42,350	0	0	42,350	0	42,350	42,350	42,350	0	0
1701400 Agricultural Development		42,350	0	0	42,350	0	42,350	42,350	42,350	0	0
<b>793 - PUBLIC WORKS</b>		<b>249,000</b>	<b>0</b>	<b>0</b>	<b>249,000</b>	<b>0</b>	<b>249,000</b>	<b>249,000</b>	<b>249,000</b>	<b>0</b>	<b>0</b>
<b>11009 Bridges</b>		62,000	0	0	62,000	0	62,000	62,000	62,000	0	0
1100900 Bridges		62,000	0	0	62,000	0	62,000	62,000	62,000	0	0
<b>14013 Roads</b>		95,000	0	0	95,000	0	95,000	95,000	95,000	0	0
1401300 Roads		95,000	0	0	95,000	0	95,000	95,000	95,000	0	0
<b>19023 Infrastructure Development</b>		40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
1902300 Infrastructure Development		40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
<b>26022 Power Extension</b>		12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
2602200 Power Extension		12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
<b>28004 Water Supply</b>		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 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>794 - EDUCATION DELIVERY</b>		<b>263,000</b>	<b>0</b>	<b>0</b>	<b>263,000</b>	<b>0</b>	<b>263,000</b>	<b>263,000</b>	<b>263,000</b>	<b>0</b>	<b>0</b>
<b>12047</b>	<b>Buildings - Education</b>	225,000	0	0	225,000	0	225,000	225,000	225,000	0	0
1204700	Buildings - Education	225,000	0	0	225,000	0	225,000	225,000	225,000	0	0
<b>24023</b>	<b>Land &amp; Water Transport</b>	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
2402300	Land & Water Transport	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
<b>25052</b>	<b>Furniture &amp; Equipment - Education</b>	32,000	0	0	32,000	0	32,000	32,000	32,000	0	0
2505200	Furniture & Equipment - Education	32,000	0	0	32,000	0	32,000	32,000	32,000	0	0
<b>795 - HEALTH SERVICES</b>		<b>243,000</b>	<b>0</b>	<b>0</b>	<b>243,000</b>	<b>0</b>	<b>243,000</b>	<b>243,000</b>	<b>243,000</b>	<b>0</b>	<b>0</b>
<b>12048</b>	<b>Buildings - Health</b>	127,000	0	0	127,000	0	127,000	127,000	127,000	0	0
1204800	Buildings - Health	127,000	0	0	127,000	0	127,000	127,000	127,000	0	0
<b>24023</b>	<b>Land &amp; Water Transport</b>	36,000	0	0	36,000	0	36,000	36,000	36,000	0	0
2402300	Land & Water Transport	36,000	0	0	36,000	0	36,000	36,000	36,000	0	0
<b>25053</b>	<b>Furniture &amp; Equipment - Health</b>	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
2505300	Furniture & Equipment - Health	80,000	0	0	80,000	0	80,000	80,000	80,000	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 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>TOTAL APPROPRIATION EXPENDITURE</b>		<b>835,390</b>	<b>0</b>	<b>0</b>	<b>835,390</b>	<b>0</b>	<b>835,390</b>	<b>823,446</b>	<b>809,458</b>	<b>25,932</b>	<b>13,988</b>
<b>801 - REGIONAL ADMINISTRATION &amp; FINANCE</b>		<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>	<b>0</b>
<b>25055 Furniture &amp; Equipment - Administration</b>		3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
2505500 Furniture & Equipment - Administration		3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
<b>802 - PUBLIC WORKS</b>		<b>141,790</b>	<b>0</b>	<b>0</b>	<b>141,790</b>	<b>0</b>	<b>141,790</b>	<b>141,790</b>	<b>141,655</b>	<b>135</b>	<b>135</b>
<b>11010 Bridges</b>		11,000	0	0	11,000	0	11,000	11,000	10,999	1	1
1101000 Bridges		11,000	0	0	11,000	0	11,000	11,000	10,999	1	1
<b>14014 Roads</b>		93,290	0	0	93,290	0	93,290	93,290	93,158	132	132
1401400 Roads		93,290	0	0	93,290	0	93,290	93,290	93,158	132	132
<b>19017 Infrastructural Development</b>		36,000	0	0	36,000	0	36,000	36,000	35,998	2	2
1901700 Infrastructural Development		36,000	0	0	36,000	0	36,000	36,000	35,998	2	2
<b>25127 Furniture &amp; Equipment</b>		1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
2512700 Furniture & Equipment		1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
<b>803 - EDUCATION DELIVERY</b>		<b>456,200</b>	<b>0</b>	<b>0</b>	<b>456,200</b>	<b>0</b>	<b>456,200</b>	<b>444,258</b>	<b>444,070</b>	<b>12,130</b>	<b>188</b>
<b>12052 Buildings - Education</b>		391,000	0	0	391,000	0	391,000	379,066	378,878	12,122	188
1205200 Buildings - Education		391,000	0	0	391,000	0	391,000	379,066	378,878	12,122	188
<b>24043 Land &amp; Water Transport</b>		5,200	0	0	5,200	0	5,200	5,192	5,192	8	0
2404300 Land & Water Transport		5,200	0	0	5,200	0	5,200	5,192	5,192	8	0
<b>25054 Furniture &amp; Equipment - Education</b>		55,000	0	0	55,000	0	55,000	55,000	55,000	0	0
2505400 Furniture & Equipment - Education		55,000	0	0	55,000	0	55,000	55,000	55,000	0	0
<b>25129 Furniture &amp; Equipment - Staff Quarters</b>		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2512900 Furniture & Equipment - Staff Quarters		5,000	0	0	5,000	0	5,000	5,000	5,000	0	0

**AGENCY 80 - REGION 10: UPPER DEMERARA/UPPER BERBICE  
CAPITAL APPROPRIATION ACCOUNT  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023**

Project Code	Description	Approved Allotment (Allotment 1)	Allotment Transfer (Virement)	Supplementary Allotment	Total Revised Allotment	Outstanding Contingency Fund Advances	Total Funds Available	Approved Drawing Rights (Allotment 2)	Total Expenditure	Under the Total Funds Available	Under the Approved Drawing Rights
		A	B	C	D=A+B+C	E	F=D+E	G	H	I=F-H	J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>804 - HEALTH SERVICES</b>		<b>194,200</b>	<b>0</b>	<b>0</b>	<b>194,200</b>	<b>0</b>	<b>194,200</b>	<b>194,198</b>	<b>180,541</b>	<b>13,659</b>	<b>13,657</b>
<b>12053</b>	<b>Buildings - Health</b>	130,000	0	0	130,000	0	130,000	130,000	116,343	13,657	13,657
1205300	Buildings - Health	130,000	0	0	130,000	0	130,000	130,000	116,343	13,657	13,657
<b>24035</b>	<b>Land &amp; Water Transport - Health</b>	29,200	0	0	29,200	0	29,200	29,200	29,200	0	0
2403500	Land & Water Transport - Health	29,200	0	0	29,200	0	29,200	29,200	29,200	0	0
<b>25056</b>	<b>Furniture &amp; Equipment - Health</b>	35,000	0	0	35,000	0	35,000	34,998	34,998	2	0
2505600	Furniture & Equipment - Health	35,000	0	0	35,000	0	35,000	34,998	34,998	2	0
<b>805 - AGRICULTURE</b>		<b>40,200</b>	<b>0</b>	<b>0</b>	<b>40,200</b>	<b>0</b>	<b>40,200</b>	<b>40,200</b>	<b>40,192</b>	<b>8</b>	<b>8</b>
<b>19022</b>	<b>Agricultural Development</b>	40,200	0	0	40,200	0	40,200	40,200	40,192	8	8
1902200	Agricultural Development	40,200	0	0	40,200	0	40,200	40,200	40,192	8	8

MS. D. POWERS  
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 2023

Reporting Object Group	Line Item	Description	Approved Estimates 2023	Amount Collected 2023	Amount Paid into Consolidated Fund 2023	(Under) Over Estimates 2023	Amount Paid into Consolidated Fund 2022
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5325	Auditor General- Audit Fees	14,097	26,172	26,172	12,075	18,719
			<u>14,097</u>	<u>26,172</u>	<u>26,172</u>	<u>12,075</u>	<u>18,719</u>

MS. D. PEARSON  
HEAD OF BUDGET AGENCY

PARLIAMENT OFFICE  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
OF THE GOVERNMENT OF GUYANA  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023

Reporting Object Group	Line Item	Description	Approved Estimates 2023	Amount Collected 2023	Amount Paid into Consolidated Fund 2023	(Under) Over Estimates 2023	Amount Paid into Consolidated Fund 2022
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5324	Parliament- Sale of Official Publications	1,900	877	877	(1,023)	1,666
			<u>1,900</u>	<u>877</u>	<u>877</u>	<u>(1,023)</u>	<u>1,666</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 2023

Reporting Object Group	Line Item	Description	Approved Estimates 2023	Amount Collected 2023	Amount Paid into Consolidated Fund 2023	(Under) Over Estimates 2023	Amount Paid into Consolidated Fund 2022
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5326	Supreme Court- Fees, Fines and Seizures	204,600	227,592	227,592	22,992	215,465
	5327	Supreme Court- State Costs Recovered	590	1,755	1,755	1,165	1,000
			<u>205,190</u>	<u>229,347</u>	<u>229,347</u>	<u>24,157</u>	<u>216,465</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 2023

Reporting Object Group	Line Item	Description	Approved Estimates 2023	Amount Collected 2023	Amount Paid into Consolidated Fund 2023	(Under) Over Estimates 2023	Amount Paid into Consolidated Fund 2022
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5328	Attorney General- Sale of Law Books	750	209	209	(541)	525
			<u>750</u>	<u>209</u>	<u>209</u>	<u>(541)</u>	<u>525</u>

MS. A. CLARKE  
HEAD OF BUDGET AGENCY

OFFICIAL RECEIVER  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
OF THE GOVERNMENT OF GUYANA  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023

Reporting Object Group	Line Item	Description	Approved Estimates 2023	Amount Collected 2023	Amount Paid into Consolidated Fund 2023	(Under) Over Estimates 2023	Amount Paid into Consolidated Fund 2022
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5329	Official Receiver- Public Trustee	2,800	1,265	1,265	(1,535)	1,925
			<u>2,800</u>	<u>1,265</u>	<u>1,265</u>	<u>(1,535)</u>	<u>1,925</u>

MS. A. CLARKE  
HEAD OF BUDGET AGENCY

DEEDS REGISTRY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
OF THE GOVERNMENT OF GUYANA  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023

Reporting Object Group	Line Item	Description	Approved Estimates 2023	Amount Collected 2023	Amount Paid into Consolidated Fund 2023	(Under) Over Estimates 2023	Amount Paid into Consolidated Fund 2022
			\$'000	\$'000	\$'000	\$'000	\$'000
520		Stamp Duties					
	5214	Powers of Attorney	2,000	2,052	2,052	52	1,649
	5216	Deed Poll	50	0	0	(50)	20
			<u>2,050</u>	<u>2,052</u>	<u>2,052</u>	<u>2</u>	<u>1,669</u>

MS. A. CLARKE  
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 2023

Reporting Object Group	Line Item	Description	Approved Estimates 2023	Amount Collected 2023	Amount Paid into Consolidated Fund 2023	(Under) Over Estimates 2023	Amount Paid into Consolidated Fund 2022
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5333	Foreign Affairs- Consular Services	130,000	36,293	36,293	(93,707)	125,664
	5334	Foreign Affairs- Citizen Registration	280	180	180	(100)	274
	5335	Foreign Affairs- Registration of Births	2,500	5,111	5,111	2,611	2,296
	5336	Foreign Affairs- Other	3,400	4,208	4,208	808	3,370
	5337	Foreign Affairs- Affidavit Fees	2,400	2,673	2,673	273	2,295
			<u>138,580</u>	<u>48,465</u>	<u>48,465</u>	<u>(90,115)</u>	<u>133,899</u>

MS. E. HARPER  
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 2023

Reporting Object Group	Line Item	Description	Approved Estimates 2023	Amount Collected 2023	Amount Paid into Consolidated Fund 2023	(Under) Over Estimates 2023	Amount Paid into Consolidated Fund 2022
520		Stamp Duties	\$'000	\$'000	\$'000	\$'000	\$'000
	5211	Marriage Licenses	20,250	19,214	19,214	(1,036)	19,157
530		Fee and Fines					
	5338	Police	1,575,825	1,095,991	1,095,991	(479,834)	958,219
	5340	Fire Protection	460	421	421	(39)	394
	5341	Citizen Registration fee etc	315,000	507,667	507,667	192,667	301,320
	5342	Registration of Births, etc	45,000	50,242	50,242	5,242	43,621
	5343	Registration of Premises	2	0	0	(2)	2
560		Miscellaneous					
	5614	Prisons	1,500	0	0	(1,500)	546
	5623	Licences Miscellaneous -Other	325,532	229,038	229,038	(96,494)	217,275
			<u>2,283,569</u>	<u>1,902,573</u>	<u>1,902,573</u>	<u>(380,996)</u>	<u>1,540,534</u>

MR. A. ALLY  
HEAD OF BUDGET AGENCY

MINISTRY OF AGRICULTURE  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
OF THE GOVERNMENT OF GUYANA  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023

Reporting Object Group	Line Item	Description	Approved Estimates 2023	Amount Collected 2023	Amount Paid into Consolidated Fund 2023	(Under) Over Estimates 2023	Amount Paid into Consolidated Fund 2022
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5311	Agriculture - Fishing Licences	50,000	33,365	33,365	(16,635)	39,629
	5312	Agriculture - Other	1,300	1,282	1,282	(18)	1,223
			<u>51,300</u>	<u>34,647</u>	<u>34,647</u>	<u>(16,653)</u>	<u>40,852</u>

MS. D. FERGUSON  
HEAD OF BUDGET AGENCY

MINISTRY OF HEALTH  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
OF THE GOVERNMENT OF GUYANA  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023

Reporting Object Group	Line Item	Description	Approved Estimates 2023	Amount Collected 2023	Amount Paid into Consolidated Fund 2023	(Under) Over Estimates 2023	Amount Paid into Consolidated Fund 2022
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5318	Health- Pharmacy and Poison Boards	31,000	25,592	25,592	(5,408)	26,637
	5319	Health- National Blood and Transfusion Service	8,300	7,083	7,083	(1,217)	3,100
	5322	Health- Other	2,120	2,662	2,662	542	2,512
	5323	Health- Mahaica Farm	3	0	0	(3)	2
			<u>41,423</u>	<u>35,337</u>	<u>35,337</u>	<u>(6,086)</u>	<u>32,251</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 2023

Reporting Object Group	Line Item	Description	Approved Estimates 2023	Amount Collected 2023	Amount Paid into Consolidated Fund 2023	(Under) Over Estimates 2023	Amount Paid into Consolidated Fund 2022
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5316	Education- Overseas Examination, Local Expenses	9,100	7,736	7,736	(1,364)	8,792
	5317	Education- (Other)	810	799	799	(11)	835
			<u>9,910</u>	<u>8,535</u>	<u>8,535</u>	<u>(1,375)</u>	<u>9,627</u>

MS. S. HOSSEIN-OUTAR  
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 2023

Reporting Object Group	Line Item	Description	Approved Estimates 2023	Amount Collected 2023	Amount Paid into Consolidated Fund 2023	(Under) Over Estimates 2023	Amount Paid into Consolidated Fund 2022
			\$'000	\$'000	\$'000	\$'000	\$'000
545		Rents and Royalties					
	5461	Fines	51,000	30,738	30,738	(20,262)	29,395
			<u>51,000</u>	<u>30,738</u>	<u>30,738</u>	<u>(20,262)</u>	<u>29,395</u>

MS. S. ROOPCHAND-EDWARDS  
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 2023

Reporting Object Group	Line Item	Description	Approved Estimates 2023	Amount Collected 2023	Amount Paid into Consolidated Fund 2023	(Under) Over Estimates 2023	Amount Paid into Consolidated Fund 2022
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5315	Works- Electrical Inspectors	75,100	77,493	77,493	2,393	57,006
545		Rents and Royalties					
	5467	Works	3,500	2,862	2,862	(638)	1,972
			<u>78,600</u>	<u>80,355</u>	<u>80,355</u>	<u>1,755</u>	<u>58,978</u>

MR. V. PERSAUD  
HEAD OF BUDGET AGENCY

MINISTRY OF HOUSING & WATER  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
OF THE GOVERNMENT OF GUYANA  
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2023

Reporting Object Group	Line Item	Description	Approved Estimates 2023	Amount Collected 2023	Amount Paid into Consolidated Fund 2023	(Under) Over Estimates 2023	Amount Paid into Consolidated Fund 2022
			\$'000	\$'000	\$'000	\$'000	\$'000
545		Rents and Royalties					
	5465	Rental of Government Lands	1,090	3,855	3,855	2,765	2,271
	5466	Housing	7,593	7,346	7,346	(247)	8,927
			<u>8,683</u>	<u>11,201</u>	<u>11,201</u>	<u>2,518</u>	<u>11,198</u>

MR. B. KUPPEN  
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 2023

Reporting Object Group	Line Item	Description	Approved Estimates 2023	Amount Collected 2023	Amount Paid into Consolidated Fund 2023	(Under) Over Estimates 2023	Amount Paid into Consolidated Fund 2022
			\$'000	\$'000	\$'000	\$'000	\$'000
520		Stamp Duties					
	5212	Cheques	2,022	1,855	1,855	(167)	1,925
	5217	Revenue Stamps	350,150	395,571	395,571	45,421	502,936
525		Other Tax Revenue					
		Agriculture Industry					
	5272	Auction Duty	981	0	0	(981)	1,070
541		Interest					
	5419	Other Loans and Advances	1,414	1,041	1,041	(373)	1,395
545		Rents and Royalties					
	5463	Royalties	707,694	3,686,854	3,686,854	2,979,160	643,357
555		Dividends and Transfers					
	5561	Dividends from Non-Financial Institutions	575,000	0	0	(575,000)	0
	5564	Bank Of Guyana Profits	4,000,000	4,338,065	4,338,065	338,065	3,197,442
	5565	Special Transfers from Statutory & Non Statutory Bodies	3,200,000	0	0	(3,200,000)	400,000
558		Natural Resource Fund					
	5581	Natural Resource Fund Withdrawal	208,944,157	208,421,797	208,421,797	(522,360)	126,481,824
559		Carbon Credit					
	5591	Carbon Credit	31,275,000	5,785,500	5,785,500	(25,489,500)	0
560		Miscellaneous					
	5616	Sundries	2,999,252	4,563,830	4,563,830	1,564,578	2,869,449
	5617	Pensions Contributions of Seconded Officers	0	0	0	0	0
	5618	Sale of Empty Drums	100	0	0	(100)	0
	5619	Pensions Contributors of Legislators	1,064	30,001	30,001	28,937	25,108
	5621	Lottery Receipts	472,500	550,000	550,000	77,500	450,000
	5622	Guyana R.E.D.D Investment Fund	3,000,000	1,590,439	1,590,439	(1,409,561)	866,291
	5624	Closure of Bank Accounts	0	20,973	20,973	20,973	0
			<u>255,529,334</u>	<u>229,385,926</u>	<u>229,385,926</u>	<u>(26,143,408)</u>	<u>135,440,797</u>

MS. T. BLAIR  
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 2023

Reporting Object Group	Line Item	Description	Approved Estimates 2023	Amount Collected 2023	Amount Paid into Consolidated Fund 2023	(Under) Over Estimates 2023	Amount Paid into Consolidated Fund 2022
			\$'000	\$'000	\$'000	\$'000	\$'000
500		Customs and Trade Taxes					
	5011	Import Duties	29,444,748	30,409,902	30,409,902	965,154	27,125,167
	5021	Export Duties	84,576	134,512	134,512	49,936	84,406
	5031	Stamp Duties	78,928	86,074	86,074	7,146	72,649
		Consumption Taxes on Services					
	5063	Betting Shops	192,139	492,903	492,903	300,764	168,412
		Other Custom and Trade Taxes					
	5072	Environmental Levy	2,885,973	2,941,081	2,941,081	55,108	2,746,600
	5079	Miscellaneous and Other Taxes	436,663	368,191	368,191	(68,472)	420,044
		Customs Fees, Fines and Licenses					
	5081	Overtime Fees	364,688	395,778	395,778	31,090	361,054
	5082	Departmental Fines	69,573	108,299	108,299	38,726	64,345
	5083	Warehouse Rent and Charges	8,095	13,968	13,968	5,873	9,882
	5084	Liquor Licence	17,277	16,991	16,991	(286)	16,410
			<u>33,582,660</u>	<u>34,967,699</u>	<u>34,967,699</u>	<u>1,385,039</u>	<u>31,068,969</u>

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 2023

Reporting Object Group	Line Item	Description	Approved Estimates 2023	Amount Collected 2023	Amount Paid into Consolidated Fund 2023	(Under) Over Estimates 2023	Amount Paid into Consolidated Fund 2022
			\$'000	\$'000	\$'000	\$'000	\$'000
510		Internal Revenue					
		Personal Income Tax					
	5111	Pay As you Earn	56,419,604	63,455,649	63,455,649	7,036,045	50,806,229
	5112	Income Tax on Self-Employed	4,284,065	4,589,949	4,589,949	305,884	4,021,599
	5113	Premium	701,480	907,471	907,471	205,991	646,751
	5115	Professional Fees	4,958	5,125	5,125	167	4,735
	5119	Other Personal Income Tax	4,763,404	4,377,004	4,377,004	(386,400)	4,074,795
		Companies Income Tax					
	5123	Corporation Tax on Public Sector Companies	1,976,707	3,441,068	3,441,068	1,464,361	2,172,503
	5124	Corporation Tax on Private Sector Companies	61,593,437	67,337,338	67,337,338	5,743,901	54,427,171
		Other Income Tax					
	5131	Withholding Tax	54,425,046	68,625,869	68,625,869	14,200,823	47,981,076
	5132	Capital Gains Tax	657,987	1,164,154	1,164,154	506,167	671,651
		Tax on Property					
	5141	Property Tax on Public Sector Companies	156,117	170,266	170,266	14,149	147,254
	5142	Property Tax on Private Sector Companies	5,136,827	5,528,900	5,528,900	392,073	4,471,502
	5143	Estate Duty	104,909	98,719	98,719	(6,190)	90,997
	5144	Property Tax Individuals	1,388,047	1,365,502	1,365,502	(22,545)	1,234,589
		Taxes on International Travel					
	5151	Travel Voucher Tax	2,589,740	2,723,486	2,723,486	133,746	1,955,696
	5152	Travel Tax	1,389,167	1,487,211	1,487,211	98,044	1,108,362
		Other Domestic Taxes					
	5165	Motor Veh. and Road Traffic Ordinance	962,554	1,082,453	1,082,453	119,899	950,677
		Licenses					
	5171	Licences- Motor Vehicles	1,215,703	1,367,685	1,367,685	151,982	1,164,446
	5172	Licences- Other Vehicles	583	371	371	(212)	533
	5173	Licences- Trading	18,653	23,447	23,447	4,794	18,226
	5174	Licences- Miscellaneous	30,275	32,214	32,214	1,939	30,578
		Miscellaneous Inland Revenue					
	5182	Miscellaneous Fee	71,310	76,440	76,440	5,130	66,106
			<u>197,890,573</u>	<u>227,860,321</u>	<u>227,860,321</u>	<u>29,969,748</u>	<u>176,045,476</u>

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 2023

Reporting Object Group	Line Item	Description	Approved Estimates 2023	Amount Collected 2023	Amount Paid into Consolidated Fund 2023	(Under) Over Estimates 2023	Amount Paid into Consolidated Fund 2022
			\$'000	\$'000	\$'000	\$'000	\$'000
590	VAT						
	5911	Import Goods	28,271,826	28,386,595	28,386,595	114,769	22,994,976
	5912	Import Services	313,745	283,928	283,928	(29,817)	259,798
	5921	Domestic Supply	36,668,797	43,371,995	43,371,995	6,703,198	33,575,095
594	Excise Tax						
	5951	Imports - Motor Vehicle	15,144,333	20,456,259	20,456,259	5,311,926	13,708,482
	5952	Imports - Petroleum Products	0	3,542,066	3,542,066	3,542,066	6,801,365
	5953	Imports - Tobacco	1,310,946	1,120,878	1,120,878	(190,068)	1,314,139
	5954	Imports - Alcoholic Beverage	1,234,799	1,068,093	1,068,093	(166,706)	1,174,602
	5961	Domestic Supp - Alcohol Beverage	5,692,144	5,557,177	5,557,177	(134,967)	5,393,885
			<u>88,636,590</u>	<u>103,786,991</u>	<u>103,786,991</u>	<u>15,150,401</u>	<u>85,222,342</u>

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 2023

Reporting Object Group	Line Item	Description	Approved Estimates 2023	Amount Collected 2023	Amount Paid into Consolidated Fund 2023	(Under) Over Estimates 2023	Amount Paid into Consolidated Fund 2022
			\$'000	\$'000	\$'000	\$'000	\$'000
570		Micellaneous Capital Revenue					
	5715	Sales of Asset	25,000	26,615	26,615	1,615	19,424
575		External Grants					
	5750	Germany- Guyana Protected Areas System	350,000	247,735	247,735	(102,265)	161,594
	5760	CDF	5,000	0	0	(5,000)	51,308
	5763	CDB	7,753,000	1,520,838	1,520,838	(6,232,162)	7,059,504
	5765	Global Fund	280,000	280,000	280,000	0	300,000
	5766	IDB	284,900	187,834	187,834	(97,066)	283,338
	5768	Japan	0	435,604	435,604	435,604	5,723
	5772	IDA/World Bank	500,000	500,000	500,000	0	80,357
	5775	China	50,000	0	0	(50,000)	0
	5777	IFAD	3,000	0	0	(3,000)	1,298
	5779	Kuwait	200,000	0	0	(200,000)	0
	5789	UNDP Project Grant	0	0	0	0	151,880
578		Cash & Commodity Assistance Grant					
	5783	Japan	390,000	0	0	(390,000)	0
580		External Loans					
	5811	CDB	4,597,000	2,946,032	2,946,032	(1,650,968)	1,193,411
	5812	China	20,500,000	11,440,301	11,440,301	(9,059,699)	0
	5813	IDA	7,150,000	7,092,026	7,092,026	(57,974)	2,732,951
	5814	IDB	10,481,000	6,121,322	6,121,322	(4,359,678)	6,848,898
	5815	IFAD	397,000	589,000	589,000	192,000	398,702
	5818	India	7,335,000	4,243,471	4,243,471	(3,091,529)	3,407,189
	5821	CDF Project loan	20,000	0	0	(20,000)	100,000
	5822	Islamic Development Bank	6,500,000	847,099	847,099	(5,652,901)	279,124
	5824	United Kingdom Project Loan	5,000,000	4,868,846	4,868,846	(131,154)	2,004,706
	5825	USA Project Loan	30,000,000	0	0	(30,000,000)	0
	5826	Saudi Arabia Project Loan	2,100,000	0	0	(2,100,000)	0
585		BOP Support Loans- Cash					
	5851	IDB	7,382,413	6,255,000	6,255,000	(1,127,413)	28,813,063
	5852	IDA	0	7,453,367	7,453,367	7,453,367	0
	5854	Canada	0	16	16	16	0
586		Other					
	5861	Other	0	8,961,535	8,961,535	8,961,535	0
			111,303,313	64,016,641	64,016,641	(47,286,672)	53,892,470

MS. T. BLAIR  
HEAD OF BUDGET AGENCY